EXHIBIT 37 SCHEDULE A

JURISDICTIONAL FINANCIAL SUMMARY FOR THE BASE AND FORCASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

Schedule

Description

A Overall Financial Summary

For electronic version, see KAW_APP_EX37A_063023.pdf.

Kentucky American Water Company Case No. 2023-00191 Jurisdictional Financial Summary for the Base and Forecast Period Detailing Derivation of the Requested Revenue Increase

-	Base Period <u>X</u> Forecast Period : <u>X</u> Original _Updated _Revised				Exhibit 37, Schedule 3 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Requirement - SCH Witness: Jeffrey Newcom
Line #		Base Period Ending September 30, 2023	Forecast Period Ending January 31, 2025	Support Schedule Reference	Excel Reference
1		Ending September 30, 2023		Reference	
2	Present Rate Utility Operating Income:				
3					
4	Operating Revenue at Present Rates:	\$112,476,773	\$116,213,137	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
5	-				
6	Less: Deductions:				
7	Operating and Maintenance	\$41,648,501	\$46,466,136		Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
8	Depreciation	21,356,111	28,740,336		Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
9	Amortization of UPAA	23,284	14,723		Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
10	Amortization Expense	63,980	57,080		Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
11	State Income Taxes	1,417,262	868,082		Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
12	Federal Income Taxes	4,859,514	2,513,031		Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
13	Investment Tax Credits	(11,833)	-		Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
14 15	General Taxes:	8,817,187 \$78,174,006	10,651,594	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
	Total Deductions (Sum Lines 7 - 15):	\$78,174,006	\$89,310,982		
16	Dresent Data Onersting Income (Line 4, Line 10)	\$34,302,767	¢20 002 155		
17	Present Rate Operating Income (Line 4 - Line 16):	\$34,302,787	\$26,902,155		
18 19					
20		Base Period	Forecast Period	Support Schedule	
20	Revenue Requirement and Increase Comparison:	Ending September 30, 2023	Ending January 31, 2025	Reference	Excel Reference
22	Revenue Requirement and increase companson.	Ending September 30, 2023	Linung January 31, 2023	Reference	
23	Net Original Cost Rate Base	\$549,086,904	\$588,397,566	Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
24	Rate of Return	7.86%			Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1
25					
26	Operating Income Required (Line 24 x Line 25):	\$43,158,231	\$46,306,888		
27					
28	Less: Operating Income at Present Rates (Line 18):	\$34,302,767	\$26,902,155		
20					
29					
29 30	Increase in Operating Income Required (Line 27 - Line 29)	\$8,855,464	\$19,404,733		
	Increase in Operating Income Required (Line 27 - Line 29)	\$8,855,464	\$19,404,733		
30	Increase in Operating Income Required (Line 27 - Line 29) _	\$8,855,464	\$19,404,733		Exhibits\[KAWC 2023 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Re
30	Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor	\$8,855,464 134.2559%	\$19,404,733 134.2559%	Exhibit 37, Schedule H	Exhibits\[KAWC 2023 Rate Case - Revenue Requirement and Conversion Factor.xlsx]R Conversion Factor - SCH H
30 31 32 33	Gross Revenue Conversion Factor	134.2559%	134.2559%	Exhibit 37, Schedule H	
30 31 32				Exhibit 37, Schedule H	
30 31 32 33	Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33)	134.2559%	134.2559%	Exhibit 37, Schedule H	
30 31 32 33 34 35	Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33) Percent Increase over Operating Revenue at Present Rates	134.2559% \$11,888,978	134.2559% \$26,051,990	Exhibit 37, Schedule H	
30 31 32 33 34 35 36	Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33)	134.2559%	134.2559%	Exhibit 37, Schedule H	
30 31 32 33 34 35	Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33) Percent Increase over Operating Revenue at Present Rates	134.2559% \$11,888,978	134.2559% \$26,051,990	Exhibit 37, Schedule H	Exhibits\[KAWC 2023 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Re Conversion Factor - SCH H

EXHIBIT 37 SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORCASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

Base Period: For the 12 Months Ended Septem	ber 30, 2023
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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_063023.pdf.

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 RATE BASE SUMMARY Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 PAGE 1 OF 2 Witness Responsible: Wes Selinger

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

		Supporting	
Line		Schedule	
No.	Rate Base Component	Reference	Base Period
1			
2	Utility Plant In Service	B-2	\$939,850,668
3			
4	Property Held for Future Use	B-2.6	0
5			
6	Utility Plant Acquisition Adjustments	WP - 1-14	84,657
7			(*** *** * ***)
8	Accumulated Depreciation	B-3	(230,701,519)
9			
10			
11	Net Htilte Direction Commission		700 222 005
12	Net Utility Plant In Service		709,233,805
13			
14 15	Construction Work in Progress	В-4	14 254 640
15	Construction Work in Progress	B-4	14,254,649
10	Working Capital Allowance	B-5/W/P - 1-13	3,067,000
18	working capital Allowance	B-3/W/F - 1-13	5,007,000
19	Other Working Capital Allowance	B-5 & W/P - 1-5	5,058,174
20	other working capital Allowance	5-5 & W/F - 1-5	5,656,174
20 21	Contributions in Aid of Construction	B-6	(78,761,922)
22	contributions in Ald of constituction	B-0	(78,701,522)
23	Customer Advances	B-6	(14,140,171)
24	customer Advances	50	(14,140,171)
25	Deferred Income Taxes	B-6	(102,330,495)
26		50	(102,000,100)
27	Deferred Investment Tax Credits	B-6	(2)
28			()
29	Deferred Maintenance	W/P-1-10	11,766,847
30			,,-
31	Deferred Debits	W/P-1-11	984,631
32			
33	Other Rate Base Elements	W/P-1-12	(45,612)
34			
35			
36			
37			
20			

Jurisdictional Rate Base

\$549,086,904

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 RATE BASE SUMMARY Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 PAGE 2 OF 2 Witness Responsible: Wes Selinger

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

Line No.	Rate Base Component	Supporting Schedule Reference	End of Period Amount	13 Month Avg Forecasted Period Amount
1 2	Utility Plant In Service	B-2	\$1,041,662,258	\$992,189,917
3		51	<i>\\\\\\\\\\\\\</i>	<i>\$352,203,327</i>
4	Property Held for Future Use	B-2.6	0	0
5				
6	Utility Plant Acquisition Adjustments	WP - 1-14	65,026	72,387
7				
8	Accumulated Depreciation	B-3	(258,568,871)	(246,429,780)
9				
10		_		
11				
12	Net Utility Plant In Service		783,158,413	745,832,525
13 14				
15	Construction Work in Progress	B-4	8,626,452	21,980,639
16	Construction work in Flogress	0-4	0,020,432	21,560,055
17	Working Capital Allowance	B-5/W/P - 1-13	3,141,000	3,141,000
18	······································	,,	-,,	-)
19	Other Working Capital Allowance	B-5 & W/P - 1-5	5,058,174	5,058,174
20				
21	Contributions in Aid of Construction	B-6	(78,762,236)	(79,333,094)
22				
23	Customer Advances	B-6	(16,226,691)	(15,444,246)
24				
25	Deferred Income Taxes	B-6	(107,385,111)	(105,461,959)
26		2.6	(2)	(2)
27	Deferred Investment Tax Credits	B-6	(2)	(2)
28 29	Deferred Maintenance	W/P-1-10	11,476,281	11,733,076
30	Deletted Maintenance	W/F-1-10	11,470,281	11,755,076
31	Deferred Debits	W/P-1-11	908,524	937,064
32		,	500,52 .	
33	Other Rate Base Elements	W/P-1-12	(45,612)	(45,612)
34		-		
35				
36				
37				
38				

Jurisdictional Rate Base

\$609,949,193

\$588,397,566

KAW_APP_EX37B_063023 Page 4 of 54

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PLANT IN SERVICE BY MAJOR GROUPING Base Year at September 30, 2023

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1 EXHIBIT 37, SCHEDULE B-2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 1 of 2 Witness Responsible: Wes Selinger

Line			Jurisdictional			End of Period Adjusted
No.	Major Property Grouping	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction
1						
2						
3	Intangibles	\$2,573,876	100%	\$2,573,875.86	\$0	\$2,573,876
4						
5	Source of Supply and Pumping	102,883,990		102,883,990	0	102,883,990
6						
7	Water Treatment	129,959,629		129,959,629	0	129,959,629
8						
9	Transmission and Distribution	633,906,777		633,906,777	0	633,906,777
10						
11	General	70,526,396		70,526,396	0	70,526,396
12						
13	Completed Construction not Classified	0		0	0	0
14						
15	Other (Acquisitions)	0		0	0	0
16						
17	Total	\$939,850,668		\$939,850,668	\$0	\$939,850,668

KAW_APP_EX37B_063023 Page 5 of 54

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PLANT IN SERVICE BY MAJOR GROUPING Forecast Year at January 31, 2025

> EXHIBIT 37, SCHEDULE B-2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - 88.xlsx]Sch B-2 PAGE 2 OF 2 Witness Responsible: Wes Selinger

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

ine No.	Major Property Grouping	Forecasted Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	Intangibles	\$2,735,218	100%	\$2,735,218.06	\$0	\$2,735,218	\$2,689,4
2							
3	Source of Supply and Pumping	108,425,748		108,425,748	0	108,425,748	106,871,
4							
5	Water Treatment	134,863,372		134,863,372	0	134,863,372	133,672
6							
7	Transmission and Distribution	695,488,936		695,488,936	0	695,488,936	670,468
8	General	100,148,984		100,148,984	0	100,148,984	78,488
10	General	100,148,984		100,148,984	0	100,146,964	70,400
11	Completed Construction not Classified	0		0	0	0	
12							
13	Other (Acquisitions)	0		0	0	0	
14							
15		\$1,041,662,258		\$1,041,662,258	\$0	\$1,041,662,258	\$992,18

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-2.1 Rate Base\{KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx}Sch B-2 PAGE 1 of 4 Witness Responsible: Wes Selinger

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

ie	NARUC 96			Jurisdictional			Adjusted
).	Acct No.	Account Title	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction
1							
2							
3		Intangible Plant					
4	301.1	Organization	\$994,899	100%	\$994,899.23	\$0	\$994,8
5	302.1	Franchise/Consents	70,261		70,261	0	70,2
6	339.1	Other Plant & Equip Intangible	1,508,716		1,508,716	0	1,508,7
7							
8		Total Intangibles	\$2,573,876		\$2,573,876	\$0	\$2,573,8
9							
10		Source of Supply and Pumping Plant					
11	303.2	Land and Land Rights - SS	\$1,397,052		\$1,397,052	\$0	\$1,397,0
12	304.2	Structures and Improvements SS	35,438,210		35,438,210	0	35,438,2
13	305.2	Collecting and Impounding Reservoirs	814,161		814,161	0	814,1
14	306.2	Lake, River and Other Intakes	1,680,525		1,680,525	0	1,680,5
15	307.2	Wells and Springs	0		0	0	
16	308.2	Infiltration Galleries & Tunnels	0		0	0	
17	309.2	Supply Mains	18,563,341		18,563,341	0	18,563,3
18	310.2	Power Generation Equip	5,676,245		5,676,245	0	5,676,2
19	311.2	Pumping Equipment SS	39,314,456		39,314,456	0	39,314,4
20	339.2	Other Plant & Equip SS	0		0	0	
21							
22		Total Source of Supply & Pumping	\$102,883,990		\$102,883,990	\$0	\$102,883,9
23					,,		
24		Water Treatment Plant					
25	303.3	Land and Land Rights	\$800,183		\$800,183	\$0	\$800,1
26	304.3	Structures and Improvements	54,946,201		54,946,201	0	54,946,2
27	311.3	Pumping Equipment WT	2,674,620		2,674,620	0	2,674,6
28	320.3	Water Treatment Equipment	71,538,625		71,538,625	0	71,538,6
29	339.3	Other Plant & Equip WT	0		0	0	
30							
31		Total Water Treatment	\$129,959,629		\$129,959,629	\$0	\$129,959,6
32			+		+		+
33		Transmission and Distribution Plant					
34	303.4	Land and Land Rights TD	\$7,549,865		\$7,549,865	\$0	\$7,549,8
35	304.4	Struct & Improve TD	5,421,021		5,421,021	0	5,421,
36	311.4	Pumping Equipment TD	2,327,575		2,327,575	0	2,327,
30	330.4	Dist Reservoirs & Standpipes	19,968,797		19,968,797	0	19,968,
38	331.4	TD Mains	419,202,271		419,202,271	0	419,202,
						0	
39 40	333.4 334.4	Services	68,001,835		68,001,835	0	68,001
		Meters & Meter Installations	77,196,768		77,196,768	0	77,196
41 42	335.4	Hydrants Backflow Provention Devises	34,238,646		34,238,646	0	34,238,
	336.4	Backflow Prevention Devices	0		0	0	
43 44	339.4	Other Plant & Equip TD	U		U	U	
44 45		Total Transmission and Distribution	\$633,906,777		\$633,906,777	\$0	\$633,906,7
45			111,008,000		111,008,660¢	οç	2033,906,

KENTUCKY AMERICAN WATER COMPANY Case No. 2023-00191 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-2.1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 2 of 4 Witness Responsible: Wes Selinger

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

Line	NARUC 96			Jurisdictional			Adjusted
No.	Acct No.	Account Title	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction
1							
2							
3		General Plant					
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0
5	304.5	Struct & Improve AG	18,515,307		18,515,307	0	18,515,307
6	340.5	Office Furniture and Equipment	26,957,415		26,957,415	0	26,957,415
7	341.5	Transportation Equipment	10,050,862		10,050,862	0	10,050,862
8	342.5	Stores Equipment	76,503		76,503	0	76,503
9	343.5	Tools, Shop and Garage Equipment	2,901,871		2,901,871	0	2,901,871
10	344.5	Laboratory Equipment	1,606,525		1,606,525	0	1,606,525
11	345.5	Power Operated Equipment	1,647,381		1,647,381	0	1,647,381
12	346.5	Communication Equipment	5,422,017		5,422,017	0	5,422,017
13	347.5	Miscellaneous Equipment	3,337,989		3,337,989	0	3,337,989
14	348.5	Other Tangible Property	10,525		10,525	0	10,525
15							
16		Total General	\$70,526,396		\$70,526,396	\$0	\$70,526,396
17							
18	Various	Acquisitions	\$0		\$0	\$0	\$0
19							
20		Total Utility Plant in Service	\$939,850,668		\$939,850,668	\$0	\$939,850,668

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-2.1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 3 of 4 Witness Responsible: Wes Selinger

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

Line	NARUC 96			Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Forecasted	Percent Jurisdictional	Adjustment	Jurisdiction	Average
1							
2							
3		Intangible Plant					
4	301.1	Organization	\$994,899	100% \$994,899.23	\$0	\$994,899	\$99
5	302.1	Franchise/Consents	70,261	70,261	0	70,261	7
6	339.1	Other Plant & Equip Intangible	1,670,058	1,670,058	0	1,670,058	1,62
7							
8		Total Intangibles	\$2,735,218	\$2,735,218	\$0	\$2,735,218	\$2,68
9							
10		Source of Supply and Pumping Plant					
11	303.2	Land and Land Rights - SS	\$1,397,052	\$1,397,052	\$0	\$1,397,052	\$1,3
12	304.2	Structures and Improvements - SS	34,980,700	34,980,700	0	34,980,700	35,1
13	305.2	Collecting and Impounding Reservoirs	800,565	800,565	0	800,565	8
14	306.2	Lake, River and Other Intakes	1,680,525	1,680,525	0	1,680,525	1,6
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	18,563,341	18,563,341	0	18,563,341	18,5
18	310.2	Power Generation Equip	7,176,777	7,176,777	0	7,176,777	7,1
19	311.2	Power Equipment SS	43,826,788	43,826,788	0	43,826,788	42,1
20	339.2	Other Plant & Equip SS	0	0	0	0	
21							
22		Total Source of Supply & Pumping	\$108,425,748	\$108,425,748	\$0	\$108,425,748	\$106,8
23					·		
24		Water Treatment Plant					
25	303.3	Land and Land Rights WT	\$800,183	\$800,183	\$0	\$800,183	\$8
26	304.3	Structures and Improvements WT	59,051,402	59,051,402	0	59,051,402	58,1
27	311.3	Pumping Equipment WT	2,668,654	2,668,654	0	2,668,654	2,6
28	320.3	Water Treatment Equipment	72,343,132	72,343,132	0	72,343,132	72,0
29	339.3	Other Plant & Equip WT	, 2,3 (3,22	, 2,5 15,152	0	0	, 2,3
30			-	-	-	-	
31		Total Water Treatment	\$134,863,372	\$134,863,372	\$0	\$134,863,372	\$133,6
32			\$15 1,505,572	\$10 1,000,01 E	<u> </u>	+== 1,000,07 E	÷155,6
32 33		Transmission and Distribution Plant					
33 34	303.4	Land and Land Rights TD	\$7,549,865	\$7,549,865	\$0	\$7,549,865	\$7,5
35	304.4	Structures and Improvements TD	5,208,136	5,208,136	30 0	5,208,136	5,2
36	311.4	Pumping Equipment TD	2,306,622	2,306,622	0	2,306,622	2,3
37	330.4	Dist Reservoirs & Standpipes	19,902,176	19,902,176	0	19,902,176	2,5 19,9
38	331.4	TD Mains	454,832,447	454,832,447	0	454,832,447	439,6
39	333.4	Services	454,652,447 75,748,138	75,748,138	0	75,748,138	439,0 72,3
39 40	334.4	Meters & Meter Installations	93,025,599	93,025,599	0	93,025,599	87,6
40 41	334.4		36,915,953	36,915,953	0	36,915,953	35,7
41 42		Hydrants Rackflow Provention Devices	36,915,953	36,915,953	0	36,915,953	35,7
	336.4	Backflow Prevention Devices	0	0	0	0	
43 44	339.4	Other Plant & Equip TD	0	U	0	U	
44 45		Total Transmission and Distribution	\$695,488,936	\$695,488,936	\$0	\$695,488,936	\$670,4
+ 5			\$695,488,936	\$695,488,936	ŞU	2032,400,320	\$670,4

KENTUCKY AMERICAN WATER COMPANY Case No. 2023-00191 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-2.1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 4 of 4 Witness Responsible: Wes Selinger

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

				Forecasted				13 Month	
Line	NARUC 96		Jurisdictional				Adjusted		
No.	Acct No.	Account Title	Forecasted	Percent J	Jurisdictional	Adjustment	Jurisdiction	Average	
1									
2									
3		General Plant							
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0		
5	304.5	Structures and Improvements AG	33,037,809		33,037,809	0	33,037,809	21,663,6	
6	340.5	Office Furniture and Equipment	27,382,343		27,382,343	0	27,382,343	27,193,3	
7	341.5	Transportation Equipment	12,261,503		12,261,503	0	12,261,503	11,410,0	
8	342.5	Stores Equipment	75,360		75,360	0	75,360	75,7	
9	343.5	Tools, Shop and Garage Equipment	4,391,597		4,391,597	0	4,391,597	3,570,0	
10	344.5	Laboratory Equipment	1,811,037		1,811,037	0	1,811,037	1,723,8	
11	345.5	Power Operated Equipment	1,628,328		1,628,328	0	1,628,328	1,635,4	
12	346.5	Communication Equipment	6,172,092		6,172,092	0	6,172,092	5,804,5	
13	347.5	Miscellaneous Equipment	13,382,970		13,382,970	0	13,382,970	5,404,3	
14	348.5	Other Tangible Property	5,945		5,945	0	5,945	7,6	
15									
16		Total General	\$100,148,984		\$100,148,984	\$0	\$100,148,984	\$78,488,7	
17									
18	Various	Acquisitions	\$0		\$0	\$0	\$0		
19									
		Total Utility Plant in Service	\$1,041,662,258	9	\$1,041,662,258	\$0	\$1,041,662,258	\$992,189,9	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-2.2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 1 OF 2 Witness Responsible: Wes Selinger

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

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

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-2.2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 2 OF 2 Witness Responsible: Wes Selinger

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

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

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Base Year for the 12 Months Ending September 30, 2023

EXHIBIT 37, SCHEDULE B-2.3 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 1 OF 4 Witness Responsible: Wes Selinger

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

			Base Period						Base Period	
Line	NARUC 96		Beginning				Transfers/Reclassifications	Other Accts	Ending	
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$37,450	\$957,449	\$0	\$0			\$994,899	
5	302.1	Franchise/Consents	70,261	0	0	0			70,261	
6	339.1	Other Plant & Equip Intangible	1,118,401	390,315	0				1,508,716	
7										
8		Total Intangibles	\$1,226,112	\$1,347,764	\$0	\$0			\$2,573,876	
9							-			
10		Source of Supply and Pumping Plant								
11	303.2	Land and Land Rights - SS	\$1,397,052	\$0	\$0	\$0			\$1,397,052	
12	304.2	Structures and Improvements SS	34,597,905	1,228,021	387,716	0			35,438,210	
13	305.2	Collecting and Impounding Reservoirs	819,260	0	5,099	0			814,161	
14	306.2	Lake, River and Other Intakes	1,680,525	0	0	0			1,680,525	
15	307.2	Wells and Springs	0	0	0	0			0	
16	308.2	Infiltration Galleries & Tunnels	0	0	0	0			0	
17	309.2	Supply Mains	18,567,234	0	3,893	0			18,563,341	
18	310.2	Power Generation Equipment	5,678,375	0	2,131	0			5,676,245	
19	311.2	Pumping Equipment SS	39,356,960	224,450	266,954	0			39,314,456	
20	339.2	Other Plant & Equipment SS	0	0	0	0			0	
21										
22		Total Source of Supply & Pumping	\$102,097,311	\$1,452,471	\$665,792	\$0	•		\$102,883,990	
23										
24		Water Treatment Plant								
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0			\$800,183	
26	304.3	Structures and Improvements WT	54,831,309	512,012	397,121	0			54,946,201	
27	311.3	Pumping Equipment WT	2,676,360	497	2,237	0			2,674,620	
28	320.3	Water Treatment Equipment	71,568,859	876,467	906,701	0			71,538,625	
29	339.3	Other Plant & Equipment WT	0	0	0	0			0	
30										
31		Total Water Treatment	\$129,876,711	\$1,388,976	\$1,306,059	\$0			\$129,959,629	
32							-			
33		Transmission and Distribution Plant								
34	303.4	Land and Land Rights TD	\$7,549,865	\$0	\$0	\$0			\$7,549,865	
35	304.4	Structures and Improvements TD	5,477,196	23,658	79,832	0			5,421,021	
36	311.4	Pumping Equipment TD	2,367,893	14,685	55,002	0			2,327,575	
37	330.4	Dist Reservoirs & Standpipes	19,996,335	0	27,539	0			19,968,797	
38	331.4	TD Mains	390,830,616	28,877,554	505,899	0			419,202,271	
39	333.4	Services	63,354,081	5,343,612	695,858	0			68,001,835	
40	334.4	Meter & Meter Installations	70,797,241	6,888,874	489,347	0			77,196,768	
41	335.4	Hydrants	31,052,435	3,387,974	201,763	0			34,238,646	
42	336.4	Backflow Prevention Devices	0	0	0	0			0	
43	339.4	Other Plant & Equip TD	0	0	0	0			0	
44		····	Ũ	0	0	Ŭ			Ŭ	
45		Total Transmission and Distribution	\$591,425,660	\$44,536,357	\$2,055,240	\$0	•		\$633,906,777	
			\$331,423,000	÷.,556,557	<i>\$2,000,240</i>	ΟÇ	•		<i>2000,000,11</i>	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Base Year for the 12 Months Ending September 30, 2023

EXHIBIT 37, SCHEDULE B-2.3 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 2 OF 4 Witness Responsible: Wes Selinger

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

			Base Period						Base Period
Line	NARUC 96		Beginning			Т	ransfers/Reclassifications	Other Accts	Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance
1									
2									
3		General Plant							
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0			\$0
5	304.5	Structures and Improvements AG	17,727,684	942,531	154,908	0			18,515,307
6	340.5	Office Furniture and Equipment	22,840,003	6,032,014	1,914,602	0			26,957,415
7	341.5	Transportation Equipment	9,574,738	952,317	476,192	0			10,050,862
8	342.5	Stores Equipment	76,931	0	428	0			76,503
9	343.5	Tools, Shop and Garage Equipment	2,715,879	266,056	80,064	0			2,901,871
10	344.5	Laboratory Equipment	1,549,346	92,303	35,124	0			1,606,525
11	345.5	Power Operated Equipment	1,437,733	216,792	7,145	0			1,647,381
12	346.5	Communication Equipment	4,910,577	512,953	1,513	0			5,422,017
13	347.5	Miscellaneous Equipment	2,834,365	637,126	133,502	0			3,337,989
14	348.5	Other Tangible Property	12,907	(664)	1,718	0			10,526
15								_	
16		Total General	\$63,680,163	\$9,651,429	\$2,805,196	\$0		-	\$70,526,396
17								-	
18	Various	Acquisitions	0	0	0	0			0
19								-	
20		Total Utility Plant in Service	\$888,305,958	\$58,376,997	\$6,832,288	\$0			\$939,850,668
21								=	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Forecast Year (12 Months Ending January 31, 2025)

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-1 EXHIBIT 37, SCHEDULE B-2.3 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 3 OF 4 Witness Responsible: Wes Selinger

									Fore. Period	
Line	NARUC 96		Beginning				Transfers/Reclassifications	Other Accts	Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$994,899	\$0	\$0	\$0			\$994,899	\$994,899
5	302.1	Franchise/Consents	70,261	0	0	0			70,261	70,261
6	339.1	Other Plant & Equip Intangibles	1,561,308	108,750	0	0			1,670,058	1,624,308
7								-		
8		Total Intangibles	\$2,626,468	\$108,750	\$0	\$0		-	\$2,735,218	\$2,689,468
9										
10		Source of Supply and Pumping Plant								
11	303.2	Land and Land Rights - SS	\$1,397,052	\$0	\$0	\$0			\$1,397,052	\$1,397,052
12	304.2	Structures and Improvements SS	35,323,832	0	343,132	0			34,980,700	35,152,266
13	305.2	Collecting and Impounding Reservoirs	810,762	0	10,197	0			800,565	805,664
14	306.2	Lake, River and Other Intakes	1,680,525	0	0	0			1,680,525	1,680,525
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	18,563,341	0	0	0			18,563,341	18,563,341
18	310.2	Power Generation Equipment	7,091,064	89,975	4,262	0			7,176,777	7,168,620
19	311.2	Pumping Equipment SS	41,358,712	2,939,785	471,709	0			43,826,788	42,103,938
20	339.2	Other Plant & Equipment SS	0	0	0	0			0	0
21								_		
22		Total Source of Supply & Pumping	\$106,225,289	\$3,029,760	\$829,300	\$0		-	\$108,425,748	\$106,871,406
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	57,560,349	2,285,295	794,242	0			59,051,402	58,129,564
27	311.3	Pumping Equipment WT	2,673,128	0	4,474	0			2,668,654	2,670,891
28	320.3	Water Treatment Equipment	72,164,478	1,699,971	1,521,317	0			72,343,132	72,071,598
29	339.3	Other Plant & Equipment WT	0	0	0	0			0	0
30										
31		Total Water Treatment	\$133,198,138	\$3,985,266	\$2,320,033	\$0		-	\$134,863,372	\$133,672,237
32										
33		Transmission and Distribution Plant								
34	303.4	Land and Land Rights TD	\$7,549,865	\$0	\$0				\$7,549,865	\$7,549,865
35	304.4	Structures and Improvements TD	5,367,800	0	159,664	0			5,208,136	5,287,968
36	311.4	Pumping Equipment TD	2,322,337	0	15,715	0			2,306,622	2,314,480
37	330.4	Dist Reservoirs & Standpipes	19,952,142	0	49,966	0			19,902,176	19,927,159
38	331.4	TD Mains	427,708,884	27,589,042	465,478	0			454,832,447	439,647,471
39	333.4	Services	69,576,618	6,557,808	386,289	0			75,748,138	72,314,418
40	334.4	Meter & Meter Installations	78,448,223	14,673,672	96,296	0			93,025,599	87,672,535
41	335.4	Hydrants	34,926,707	2,103,467	114,222	0			36,915,953	35,754,115
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	\$645,852,576	\$50,923,989	\$1,287,629	\$0	•	-	\$695,488,936	\$670,468,009

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS Forecast Year (12 Months Ending January 31, 2025)

DATA: ____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-1 EXHIBIT 37, SCHEDULE B-2.3 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 4 OF 4 Witness Responsible: Wes Selinger

									Fore. Period	
Line	NARUC 96		Beginning		_		Transfers/Reclassifications	Other Accts	Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		General Plant								
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0			\$0	\$0
5	304.5	Structures and Improvements AG	19,450,220	13,875,620	288,031	0			33,037,809	21,663,683
6	340.5	Office Furniture and Equipment	27,046,273	3,539,294	3,203,224	0			27,382,343	27,193,386
7	341.5	Transportation Equipment	10,864,930	1,400,000	3,428	0			12,261,503	11,410,017
8	342.5	Stores Equipment	76,217	0	857	0			75,360	75,788
9	343.5	Tools, Shop and Garage Equipment	3,169,302	1,382,424	160,128	0			4,391,597	3,570,078
10	344.5	Laboratory Equipment	1,664,161	157,765	10,889	0			1,811,037	1,723,829
11	345.5	Power Operated Equipment	1,642,618	0	14,290	0			1,628,328	1,635,473
12	346.5	Communication Equipment	5,489,534	683,294	736	0			6,172,092	5,804,555
13	347.5	Miscellaneous Equipment	3,697,182	9,765,440	79,653	0			13,382,970	5,404,325
14	348.5	Other Tangible Property	9,380	0	3,435	0			5,945	7,663
15										
16		Total General	\$73,109,817	\$30,803,838	\$3,764,671	\$0			\$100,148,984	\$78,488,796
17								-		
18	Various	Acquisitions	-	0	0	0			0	0
19								•		
20		Total Utility Plant in Service	\$961,012,288	\$88,851,603	\$8,201,633	\$0			\$1,041,662,258	\$992,189,917
21								-		
22										
23										
24										
25										

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KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PROPERTY MERGED OR ACQUIRED Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-2.4 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 1 OF 2 Witness Responsible: Wes Selinger

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

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

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PROPERTY MERGED OR ACQUIRED Forecast Year at January 31, 2025

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

8

EXHIBIT 37, SCHEDULE B-2.4 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 2 OF 2 Witness Responsible: Wes Selinger

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							

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KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 LEASED PROPERTY Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-2.5 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 1 OF 2 Witness Responsible: Wes Selinger

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

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

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KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 LEASED PROPERTY Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-2.5 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 2 OF 2 Witness Responsible: Wes Selinger

DATA: ____BASE PERIOD_X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(5).:

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

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-2.6 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 1 OF 2 Witness Responsible: Wes Selinger

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

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

2 3

NOT APPLICABLE IN THIS RATE CASE

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-2.6 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 2 OF 2 Witness Responsible: Wes Selinger

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

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

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PROPERTY EXCLUDED FROM RATE BASE Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-2.7 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 1 OF 2 Witness Responsible: Wes Selinger

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

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

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PROPERTY EXCLUDED FROM RATE BASE Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-2.7 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-2 PAGE 2 OF 2 Witness Responsible: Wes Selinger

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

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

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at September 30, 2023

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

Base Period Accumulated Reserve Balances Line NARUC 96 Total Total Jurisdictional Jurisdictional Adjusted Acct No. Account Title Company Company Adjustments Jurisdiction No. Percent Total 1 2 3 Intangible Plant 301.1 \$994,899 \$0 100% \$0 \$0 \$0 4 Organization 302.1 Franchise/Consents 70,261 0 0 5 6 339.1 Other Plant & Equip Intangible 1,508,716 719,182 719,182 719,182 7 8 Total Intangibles \$2.573.876 \$719.182 \$719.182 Ś0 \$719,182 9 10 Source of Supply and Pumping Plant 11 303.2 Land and Land Rights - SS \$1,397,052 \$17,521 \$17,521 \$0 \$17,521 12 304.2 Structures and Improvements SS 35,438,210 8,425,357 8,425,357 0 8,425,357 13 305.2 Collecting and Impounding Reservoirs 814,161 337,517 337,517 337,517 0 14 306.2 Lake, River and Other Intakes 1,680,525 674,949 674,949 0 674,949 15 307.2 0 Wells and Springs 0 0 0 0 16 308.2 Infiltration Galleries & Tunnels 0 0 0 0 0 18,563,341 6,079,250 6,079,250 17 309.2 Supply Mains 6,079,250 0 18 Power Generation Equip 5,676,245 1,673,314 1,673,314 1,673,314 310.2 0 19 311.2 Pumping Equipment SS 39,314,456 7,751,366 7,751,366 0 7,751,366 20 339.2 Other Plant & Equip SS 0 0 0 0 0 21 354.2 Other Plant & Equip WT 0 0 0 0 0 22 23 Total Source of Supply & Pumping \$102.883.990 \$24.959.275 \$24,959,275 Ś0 \$24,959,275 24 25 Water Treatment Plant 303.3 \$0 26 \$800,183 \$0 \$0 \$0 Land and Land Rights 27 304.3 Structures and Improvements 54,946,201 9,629,948 9,629,948 0 9,629,948 28 311.3 2.674.620 158,237 158,237 Pumping Equipment WT 158,237 0 29 320.3 Water Treatment Equipment 71,538,625 14,700,679 14,700,679 0 14,700,679 30 339.3 Other Plant & Equip WT 0 0 0 0 0 31 32 Total Water Treatment \$129,959,629 \$24,488,864 \$24,488,864 \$O \$24,488,864 33 34 Transmission and Distribution Plant 35 303.4 Land and Land Rights TD \$7,549,865 \$0 \$0 \$0 \$0 36 304.4 Struct & Improve TD 5,421,021 (251,651) (251,651) 0 (251,651) 37 311.4 Pumping Equipment TD 2,327,575 43,123 43,123 0 43,123 7,475,162 38 330.4 Dist Reservoirs & Standpipes 19,968,797 7,475,162 7,475,162 0 39 331.4 TD Mains 419,202,271 81,609,787 81,609,787 0 81,609,787 40 333.4 Services 68,001,835 33,650,387 33,650,387 0 33,650,387 41 334.4 Meters & Meter Installations 77,196,768 19,386,140 19,386,140 19,386,140 0 42 335.4 Hydrants 34,238,646 5,819,373 5,819,373 0 5,819,373 43 Backflow Prevention Devices 336.4 0 0 0 0 0 44 339.4 Other Plant & Equip TD 0 0 0 0 0 45 46 Total Transmission and Distribution \$633,906,777 \$147,732,322 \$147,732,322 \$0 \$147,732,322

EXHIBIT 37, SCHEDULE B-3 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3 PAGE 1 of 4

Witness Responsible: Wes Selinger

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-3 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-3 PAGE 2 of 4 Witness Responsible: Wes Selinger

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

			Base Period		Ac	cumulated Reserve Balances		
Line	NARUC 96		Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdiction
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	
5	304.5	Struct & Improve AG	18,515,307	5,321,898		5,321,898	0	5,321,8
6	340.5	Office Furniture and Equipment	26,957,415	15,544,497		15,544,497	0	15,544,4
7	341.5	Transportation Equipment	10,050,862	5,347,575		5,347,575	0	5,347,5
8	342.5	Stores Equipment	76,503	18,231		18,231	0	18,2
9	343.5	Tools, Shop and Garage Equipment	2,901,871	1,109,410		1,109,410	0	1,109,4
10	344.5	Laboratory Equipment	1,606,525	835,337		835,337	0	835,3
11	345.5	Power Operated Equipment	1,647,381	1,093,560		1,093,560	0	1,093,5
12	346.5	Communication Equipment	5,422,017	2,649,656		2,649,656	0	2,649,6
13	347.5	Miscellaneous Equipment	3,337,989	870,231		870,231	0	870,2
14	348.5	Other Tangible Property	10,525	11,480		11,480	0	11,4
15								
16								
17		Total General	\$70,526,396	\$32,801,876		\$32,801,876	\$0	\$32,801,8
18								
19	Various	Acquisitions	0	0		0	0	
20								
21		Total Utility Plant in Service	\$939,850,668	\$230,701,519		\$230,701,519	\$0	\$230,701,5
22								
22								

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KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at January 31, 2025

DATA: ____BASE PERIOD _X _FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-2

Forecasted Accumulated Reserve Balances Line NARUC 96 Period Total Total Jurisdictional Jurisdictional Adjusted 13 Month Account Title Total Jurisdiction No. Acct No. Company Company Percent Adjustment Average 1 2 3 Intangible Plant \$0 301.1 \$994,899 \$0 100% \$0 \$0 \$0 4 Organization 302.1 Franchise/Consents 70,261 0 0 0 5 0 6 339.1 Other Plant & Equip Intangible 1,670,058 929,525 929,525 0 929,525 849,008 7 \$2,735,218 8 Total Intangibles \$929.525 \$929.525 Ś0 \$929.525 \$849.008 9 10 Source of Supply and Pumping Plant 11 303.2 Land and Land Rights - SS \$1,397,052 \$64,244 \$64,244 \$0 \$64,244 \$46,723 12 304.2 Structures and Improvements SS 34,980,700 8,953,201 8,953,201 0 8,953,201 8,752,053 13 305.2 Collecting and Impounding Reservoirs 800,565 338,758 338,758 0 338,758 338,589 14 306.2 Lake, River and Other Intakes 1,680,525 715,842 715,842 0 715,842 701,054 15 307.2 Wells and Springs 0 0 0 0 0 0 16 308.2 Infiltration Galleries & Tunnels 0 0 0 0 0 0 6,404,109 18,563,341 6.404.109 6,404,109 6,289,016 17 309.2 Supply Mains 0 18 Power Generation Equip 7,176,777 1,961,579 1,961,579 1,961,579 1,847,815 310.2 0 19 311.2 Pumping Equipment SS 43,826,788 8.877.269 8,877,269 0 8,877,269 8,420,845 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 \$108.425.748 \$27.315.002 \$27,315,002 \$26,396,094 \$27.315.002 \$0 24 25 Water Treatment Plant 303.3 \$0 26 \$800,183 \$0 \$0 Land and Land Rights Ś0 \$0 27 304.3 Structures and Improvements 59,051,402 10,046,102 10,046,102 0 10,046,102 9,950,449 28 311.3 2.668.654 248.598 248.598 0 248.598 213,298 Pumping Equipment WT 29 320.3 Water Treatment Equipment 72,343,132 14,790,103 14,790,103 0 14,790,103 14,776,171 30 339.3 Other Plant & Equip WT 0 0 0 0 0 0 31 32 Total Water Treatment \$134,863,372 \$25,084,804 \$25,084,804 \$0 \$25,084,804 \$24,939,919 33 34 Transmission and Distribution Plant 35 303.4 Land and Land Rights TD \$7,549,865 \$0 \$0 \$0 \$0 \$0 36 304.4 Struct & Improve TD 5,208,136 (499,709) (499,709) 0 (499,709) (417,181) 37 311.4 Pumping Equipment TD 2,306,622 124,990 124,990 0 124,990 93,184 7,738,262 38 330.4 Dist Reservoirs & Standpipes 19,902,176 7,896,359 7,896,359 0 7,896,359 39 331.4 TD Mains 454,832,447 86,311,702 86,311,702 0 86,311,702 84,582,289 40 333.4 Services 75,748,138 35,839,038 35,839,038 0 35,839,038 35,015,374 41 334.4 93,025,599 32,998,543 32,998,543 32,998,543 26,189,586 Meters & Meter Installations 0 42 335.4 Hydrants 36,915,953 6,612,643 6,612,643 0 6,612,643 6,298,059 43 Backflow Prevention Devices 336.4 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 \$695,488,936 \$169,283,566 \$169,283,566 \$0 \$169,283,566 \$159,499,574

EXHIBIT 37, SCHEDULE B-3 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3 PAGE 3 of 4

Witness Responsible: Wes Selinger

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-3 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3 PAGE 4 of 4 Witness Responsible: Wes Selinger

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

			Forecasted						
Line	NARUC 96		Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		General Plant							
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$0	ç
5	304.5	Struct & Improve AG	33,037,809	5,914,011		5,914,011	0	5,914,011	5,641,64
6	340.5	Office Furniture and Equipment	27,382,343	16,185,288		16,185,288	0	16,185,288	16,058,52
7	341.5	Transportation Equipment	12,261,503	5,847,546		5,847,546	0	5,847,546	5,693,37
8	342.5	Stores Equipment	75,360	21,783		21,783	0	21,783	20,37
9	343.5	Tools, Shop and Garage Equipment	4,391,597	1,147,283		1,147,283	0	1,147,283	1,122,09
10	344.5	Laboratory Equipment	1,811,037	1,346,490		1,346,490	0	1,346,490	1,103,15
11	345.5	Power Operated Equipment	1,628,328	1,104,805		1,104,805	0	1,104,805	1,104,00
12	346.5	Communication Equipment	6,172,092	3,264,956		3,264,956	0	3,264,956	3,012,23
13	347.5	Miscellaneous Equipment	13,382,970	1,116,742		1,116,742	0	1,116,742	980,98
14	348.5	Other Tangible Property	5,945	7,068		7,068	0	7,068	8,78
15									
16									
17		Total General	\$100,148,984	\$35,955,974		\$35,955,974	\$0	\$35,955,974	\$34,745,18
18									
19	Various	Acquisitions	0	0		0	0	0	
20									
21		Total Utility Plant in Service	\$1,041,662,258	\$258,568,871		\$258,568,871	\$0	\$258,568,871	\$246,429,7
22		······		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,		,,	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-3.1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3 PAGE 1 OF 2 Witness Responsible: Wes Selinger

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

		Total				
Line		Company	Jurisdictional	Jurisdictional	Workpaper	
No.	Adjustment Title	Adjustment	Percent	Adjustment	Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	-	100%	\$0	W/P-4-1 / W/P-1-2	
3						
4						
5						

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-3.1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-3 PAGE 2 OF 2 Witness Responsible: Wes Selinger

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

Line		Total Company	Jurisdictional	Jurisdictional	Workpaper	
No.	Adjustment Title	Adjustment	Percent	Adjustment	Reference	Description and Purpose of Adjustmen
1						
2	Accumulated Depreciaton Adjustment	-	100%	\$0	W/P-4-1 / W/P-1-2	
3						
4						
5						

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KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Base Year at September 30, 2023

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

Adjusted Jurisdiction Current Calculated Average Line Depr Plant Accumulated Accrual Depreciation % Net Service Curve No. Acct No. Account Title Investment Expense Salvage Life Reserve Rate Form 1 2 0% 10.0 SQ 3 339.10 Other P/E Intangibles \$0 \$0 10.00% \$0 719,182 1,508,716 10.00% 150.872 SQ Δ 339.60 Other P/E Comprehensive Studies 0% 10.0 SS Structures and Improvements 25,950,371 4,965,849 2.24% 581,288 304.10 -10% 50.0 S0.5 5 6 305.00 Coll and Impounding Reservoir 814,161 337,517 1.58% 12,864 0% 70.0 R3 306.00 Lake, River, and Other Intakes 1,680,525 674.949 2.02% 33,947 -10% 50.0 S1 7 8 307.00 Wells and Springs 0.00% 0% 0.0 0 18,563,341 6,079,250 9 309.00 Supply Mains 1.53% 284,019 -10% 70.0 R3 10 11 9,487,838 304.20 Pumping Structures and Improvements 3,459,507 2.48% 235,298 -15% 60.0 R1.5 12 310.10 Other Power Production Equipment 5,676,245 1,673,314 3.12% 177,099 -5% 35.0 R3 21,698,491 13 311.20 Electric Pumping Equipment 3,280,356 3.03% 657,464 -15% 43.0 S0.5 14 311.30 **Diesel Pumping Equipment** 336,215 154,124 3.23% 10,860 -15% 43.0 S0.5 15 311.40 43.0 S0.5 Hydraulic Pumping Equipment 1,015 4,129 4.08% 41 -15% 16 311.52 17,278,735 4,312,758 2.73% 471,709 -15% 43.0 S0.5 Source of Supply Pumping Equipment 17 311.53 WT Pumping Equipment 2,674,620 158,237 2.73% 73,017 -15% 43.0 S0.5 18 2,327,575 311.54 T & D Pumping Equipment 43,123 3.02% 70,293 -15% 43.0 S0.5 19 20 304.30 WT Structures and Improvements 54,946,201 9,629,948 2.71% 1,489,042 -15% 60.0 R1.5 21 320.11 Water Treatment Equipment 70,668,244 14,072,257 2.77% 1,957,510 -15% 55.0 R3 22 320.10 Water Treatment Equipment-Str 0.00% 0 23 320.20 Water Treatment - GAC 870,381 628,422 2.65% 23,065 0% 10.0 S3 24 25 304.40 T & D Structures and Improvements 5,421,021 (251,651) 1.39% 75,352 -5% 40.0 R2.5 26 330.00 1,777,826 Dist Res and Standpipes 480,951 2.02% 35,912 -10% 55.0 R4 27 330.10 Elevated Tanks & Standpipes 14,184,597 6,091,715 1.89% 268,089 -10% 55.0 R4 28 2,910,058 603,876 1.83% 53,254 R4 330.20 Ground Level Facilities 0% 55.0 29 330.40 Clearwells 1,096,316 298,620 1.74% 19,076 0% 55.0 R4 30 T & D Mains 419,202,271 6,413,795 331.00 81,609,787 1.53% 85.0 R3 -25% 31 333.00 Services 68,001,835 33,650,387 3.24% 2,203,259 -75% 52.0 R3 32 3,623,192 R0 5 334 10 Meters 31.587.750 3 50% 1,105,571 -20% 40.0 33 334.11 Meters - Bronze Case 2,428,799 1,008,785 2.90% 70,435 -20% 40.0 R0.5 34 334 12 Meters - Plastic Case 475,962 (350,237) 4 39% 20 895 -20% 40.0 R0 5 35 334.13 Meters - Other 7,360,002 2,656,840 3.70% 272,320 -20% 40.0 R0.5 36 334.20 Meter Installations 31,815,524 12,491,571 2.89% 919,469 -20% 40.0 R0.5 37 334.30 Meter Vaults 3,528,731 (44,011) 3.31% 116,801 -20% 40.0 R0.5 38 335.00 Hydrants 34,238,646 5,819,373 2.15% 736,131 -40% 70.0 R4

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EXHIBIT 37, SCHEDULE B-3.2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3 PAGE 1 OF 4

Witness Responsible: Wes Selinger

EXHIBIT 37, SCHEDULE B-3.2

Witness Responsible: Wes Selinger

PAGE 2 OF 4

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Base Year at September 30, 2023

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

				Jurisdiction	Cuurent	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	304.60	Office Structures and Improvements	10,087,224	2,021,593	3.07%	309,678	-15%	60.0	R2
5	304.61	Other Structures and Improvements	5,635,815	2,359,131	3.07%	173,020	-15%	60.0	R2
6	304.70	Stores, Shop & Garage Structures	1,663,343	549,759	1.76%	29,275	0%	55.0	R2
7	304.80	Misc Structures	1,128,926	391,416	6.18%	69,768	0%	25.0	S0.5
8	340.10	Office Furniture	2,310,713	258,803	5.00%	115,536	0%	20.0	SQ
9	340.21	Mainframe Comp & Periph Eqpt	10,157	1,695	20.00%	2,031	0%	5.0	SQ
10	340.22	Personal Comp & Periph Eqpt	306,132	37,045	20.00%	61,226	0%	10.0	SQ
11	340.23	Computers & Periph Other	1,045,138	198,101	20.00%	209,028	0%	5.0	SQ
12	340.30	Mainframe Software	5,917,333	5,704,947	10.00%	591,733	0%	10.0	SQ
13	340.32	Personal Comp Software	15,320,629	7,275,036	20.00%	3,064,126	0%	5.0	SQ
14	340.33	Other Software	1,967,155	2,054,356	20.00%	393,431	0%	5.0	SQ
15	340.50	Other Office Equipment	80,158	14,513	6.67%	5,347	0%	15.0	SQ
16	340.51	Computer Software Special	-	-	0.00%	0			
17	341.10	Trans Equip-Light Trucks	5,028,459	2,654,173	8.76%	440,493	15%	10.0	L2.5
18	341.20	Trans Equip-Heavy Trucks	3,158,328	1,345,907	8.12%	256,456	15%	11.0	L2
19	341.30	Trans Equip-Cars	148,138	76,902	10.11%	14,977	20%	10.0	S2.5
20	341.40	Other Trans Equip	1,715,937	1,270,594	10.06%	172,623	20%	9.0	L2.5
21	342.00	Stores Equipment	76,503	18,231	4.00%	3,060	0%	25.0	SQ
22	343.00	Tools, Shop, & Garage Equip	2,901,871	1,109,410	5.00%	145,094	0%	20.0	SQ
23	344.00	Laboratory Equipment	1,606,525	835,337	6.67%	107,155	0%	15.0	SQ
24	345.00	Power Operated Equipment	1,647,381	1,093,560	2.73%	44,973	10%	23.0	S1.5
25	346.10	Communication Equipment-nontelephone	1,495,517	320,202	6.67%	99,751	0%	15.0	SQ
26	346.19	Communication Equipment-remote control	3,743,689	2,217,091	6.67%	249,704	0%	15.0	SQ
27	346.20	Communication Equipment-telephone	182,811	112,363	6.67%	12,194	0%	15.0	SQ
28	347.00	Misc Equipment	3,337,989	870,231	5.00%	166,899	0%	20.0	SQ
29	348.00	Other Tangible Property	10,525	11,480	5.00%	526	0%	20.0	SQ
30		- · ·							
31	Various	Acquisitions Depreciable Plant	0	0	2.68%	0	Composite Dep	reciation Rate Used	
32						<u> </u>			
33		Total Depreciable Property	\$929,038,408	\$230,683,998		\$25,276,851			
34				<u> </u>	-	· ·			

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KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Forecast Year at January 31, 2025

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

Adjusted Jurisdiction Proposed Calculated Average Line Plant Accumulated Accrual Depreciation % Net Service Curve No. Acct No. Account Title Investment Expense Salvage Life Reserve Rate Form 1 2 9.84% 0% 10.0 SQ 3 339.10 Other P/E Intangibles \$0 \$0 \$0 1,624,308 849,008 9.84% 159.769 SQ Δ 339.60 Other P/E Comprehensive Studies 0% 10.0 SS Structures and Improvements 25,819,571 5,296,476 2.71% R2.5 304.10 700,047 -15% 45.0 5 6 305.00 Coll and Impounding Reservoir 805,664 338,589 1.31% 10,550 0% 75.0 R2 306.00 Lake, River, and Other Intakes 1,680,525 701.054 1.76% 29.547 -10% 55.0 S1.5 7 8 307.00 Wells and Springs 0.00% 0% 0.0 0 18,563,341 6,289,016 9 309.00 Supply Mains 1.24% 230,546 -10% 80.0 R3 10 11 R1.5 304.20 Pumping Structures and Improvements 9,332,695 3,455,577 1.56% 145,542 -15% 65.0 12 310.10 Other Power Production Equipment 7,168,620 1,847,815 3.23% 231,585 -5% 35.0 R4 23,843,199 3,544,120 13 311.20 Electric Pumping Equipment 3.67% 875,765 -20% 40.0 S0.5 14 311.30 **Diesel Pumping Equipment** 313,300 141,452 4.18% 13,090 -20% 40.0 S0.5 15 311.40 40.0 S0.5 Hydraulic Pumping Equipment 1,015 4,143 0.00% -20% 16 311.52 17,268,749 4,731,130 3.14% 541,801 -20% 40.0 S0.5 Source of Supply Pumping Equipment 17 311.53 WT Pumping Equipment 2,670,891 213,298 3.16% 84,277 -20% 40.0 S0.5 18 2,314,480 311.54 T & D Pumping Equipment 93,184 3.43% 79,289 -20% 40.0 S0.5 19 20 304.30 WT Structures and Improvements 58,129,564 9,950,449 1.74% 1,010,186 -15% 65.0 R1.5 21 320.11 Water Treatment Equipment 71,210,263 14,107,167 2.45% 1,745,409 -15% 50.0 R2 22 320.10 Water Treatment Equipment-Str 0.00% 0% 0.0 0 23 320.20 Water Treatment - GAC 861,335 669,004 9.76% 84,087 -10% 10.0 S3 24 25 304.40 T & D Structures and Improvements 5,287,968 (417,181) 3.06% 161,887 -5% 40.0 R3 26 330.00 1,777,826 R4 Dist Res and Standpipes 511,855 2.13% 37.831 -15% 60.0 27 330.10 Elevated Tanks & Standpipes 14,142,959 6,260,595 1.85% 261,594 -15% 60.0 R4 28 650,583 60.0 R4 330.20 Ground Level Facilities 2,910,058 1.99% 57.798 -15% 29 330.40 Clearwells 1,096,316 315,229 1.87% 20,538 -15% 60.0 R4 30 T & D Mains 439,647,471 5,990,259 R4 331.00 84,582,289 1.36% -20% 90.0 31 333.00 Services 72,314,418 35,015,374 2.96% 2,140,677 -65% 55.0 R4 32 42,101,066 24.04% 10.0 R3 334 10 Meters 8.483.696 10.120.577 -15% 33 334.11 Meters - Bronze Case 2,428,811 1,323,733 24.00% 582,915 -15% 10.0 R3 34 334 12 Meters - Plastic Case 475,945 (203,288) 59.37% 282.551 -15% 10.0 R3 35 334.13 Meters - Other 7,356,510 3,689,495 26.36% 1,938,860 -15% 10.0 R3 36 334.20 Meter Installations 31,788,652 12,936,938 1.80% 572,460 -20% 60.0 R3 37 334.30 Meter Vaults 3,521,551 (40,987) 2.17% 76,328 -20% 60.0 S0.5 38 335.00 Hydrants 35,754,115 6,298,059 2.38% 850,769 -40% 65.0 R4

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Witness Responsible: Wes Selinger

EXHIBIT 37. SCHEDULE B-3.2

Witness Responsible: Wes Selinger

PAGE 4 OF 4

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Forecast Year at January 31, 2025

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

Adjusted Jurisdiction Proposed Calculated Average Line Plant Accumulated Accrual Depreciation % Net Service Curve No. Acct No. Account Title Investment Expense Salvage Life Reserve Rate Form 1 2 3 304.60 Office Structures and Improvements 13,463,980 2,385,708 4.82% 648.988 -15% 60.0 R2 4 304.61 5,527,259 2,358,631 1.84% 101,677 Other Structures and Improvements -15% 60.0 R2 5 6 304.70 Stores, Shop & Garage Structures 1,632,778 542,743 1.90% 31,093 0% 55.0 R3 304.80 Misc Structures 1.039.665 354.559 5.55% 57.693 0% 25.0 S0.5 7 8 340.10 Office Furniture 2,308,386 365,958 6.22% 143,675 0% 20.0 SQ 9 340.21 Mainframe Comp & Periph Eqpt 10,157 4,005 32.16% 3,266 0% 5.0 SQ 10 340.22 Personal Comp & Periph Eqpt 607,137 74,766 5.13% 31,133 0% 10.0 SQ 11 SQ 340.23 Computers & Periph Other 571,507 (139,696) 33.39% 190,841 0% 5.0 12 340.30 Mainframe Software 4,462,692 4,523,195 3.45% 154,113 0% 10.0 SQ 2,957,882 13 340.32 Personal Comp Software 17,196,845 9,149,623 17.20% 0% 5.0 SQ 14 340.33 Other Software 1,835,028 2,058,804 5.41% 99,275 0% 15.0 SQ 15 Other Office Equipment 340.50 21,873 5.79% 0% 15.0 SQ 201,635 11,675 16 340.51 Computer Software Special 0.00% 5,709,465 2,883,537 404.122 25% L2.5 17 341.10 Trans Equip-Light Trucks 7.08% 5.0 18 Trans Equip-Heavy Trucks 3,700,786 1,414,022 3.96% 146,487 L2 341.20 15% 15.0 19 S2.5 341.30 Trans Equip-Cars 284,339 93,476 7.41% 21,070 20% 5.0 20 341.40 Other Trans Equip 1,715,427 1,302,343 0.00% 0 25% 5.0 L2.5 21 342.00 Stores Equipment 75,788 20,377 4.85% 3,675 0% 25.0 SQ 22 3,570,078 343.00 Tools, Shop, & Garage Equip 1,122,097 5.75% 205,139 0% 20.0 SQ 23 344.00 Laboratory Equipment 1,723,829 1,103,152 28.91% 498,321 0% 10.0 SQ 24 345.00 Power Operated Equipment 1,635,473 1,104,007 1.08% 17,586 10% 25.0 R2.5 25 346.10 Communication Equipment-nontelephone 1,494,904 405,628 7.20% 107,606 0% 15.0 SQ 26 346.19 4,126,840 2,483,869 9.23% 380,997 0% 15.0 SQ Communication Equipment-remote control 27 346.20 Communication Equipment-telephone 182,811 122,739 6.91% 12,623 0% 15.0 SQ 28 347.00 5,404,325 20.0 SQ Misc Equipment 980.984 6.72% 0% 363,239 29 348.00 Other Tangible Property 7,663 8,785 0.00% 0% 20.0 SQ 30 Acquisitions Depreciable Plant 31 Various 32 33 **Total Depreciable Property** \$980,699,983 \$246,383,058 \$35,628,710

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KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 CONSTRUCTION WORK IN PROGRESS Base Year at September 30, 2023

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

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EXHIBIT 37, SCHEDULE B-4 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-4 PAGE 1 OF 2 Witness Responsible: Wes Selinger

\$13,927,944 \$326,705 \$0 \$14,254,649

\$14,254,649

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.

				Accumulate	d Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1									
2	D12-**01-P	Projects Funded by Others	\$525,000	\$0		\$525,000	100%	\$525,000	NA
3	R12-**A1	Mains - New	100,746	1,254		102,000		102,000	NA
4	R12-**B1	Mains - Replaced / Restored	3,898,186	48,161		3,946,347		3,946,347	NA
5	R12-**C1	Mains - Unscheduled	86,250	0		86,250		86,250	NA
6	R12-**D1	Mains - Relocated	551,763	6,442		558,205		558,205	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	27,398	221		27,620		27,620	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	284,321	1,840		286,161		286,161	NA
9	R12-**G1	Services and Laterals - New	283,602	0		283,602		283,602	NA
10	R12-**H1	Services and Laterals - Replaced	35,905	0		35,905		35,905	NA
11	R12-**I1	Meters - New	70,730	0		70,730		70,730	NA
12	R12-**J1	Meters - Replaced	257,260	0		257,260		257,260	NA
13	R12-**K1	ITS Equipment and Systems	59,206	0		59,206		59,206	NA
14	R12-**L1	SCADA Equipment and Systems	22,296	4,483		26,779		26,779	NA
15	R12-**M1	Security Equipment and Systems	20,000	0		20,000		20,000	NA
16	R12-**N1	Offices and Operations Centers	25,417	0		25,417		25,417	NA
17	R12-**01	Vehicles	0	0		0		0	NA
18	R12-**P1	Tools and Equipment	115,333	0		115,333		115,333	NA
19	R12-**Q1	Process Plant Facilities and Equipment	680,083	6,530		686,613		686,613	NA
20	R12-**S1	Engineering Studies	51,468	27,420		78,888		78,888	NA
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	491,415	6,525		497,940		497,940	NA
22	112-020059	KRS2 Transfer Switch	84,193	15,674		99,867		99,867	7.31%
23	112-020083	RRS - UV Facility	602,136	30,086		632,222		632,222	18.23%
24	112-020094	Cox Street Booster Station	1,124,119	38,273		1,162,391		1,162,391	77.45%
25	112-020095	Mercer Rd Booster Station	192,846	3,840		196,685		196,685	13.93%
26	112-020107	KRS1 Gravity Thickner	628,408	35,891		664,298		664,298	7.97%
27	112-020108	Meter Shop Upgrade	259,771	6,443		266,214		266,214	54.80%
28	112-020109	Ford Hampton Booster Station	337,991	7,795		345,786		345,786	20.00%
29	112-020113	Millersburg Transmission Main	486,159	9,841		496,000		496,000	3.87%
30	112-02xxx3	Winchester Road Hydraulic Improvements	415,088	7,613		422,701		422,701	73.57%
31	112-02xx15	KRS1 Low Service Pump Replacement	97,467	1,533		99,000		99,000	100.00%
32	112-300010	KRS2 - UV Facility	1,873,908	45,327		1,919,235		1,919,235	51.18%
33	112-300013	Owenton Booster Station	239,480	21,513		260,993		260,993	16.72%
34			255,100	_1,515		,		200,000	25.72.75
KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 CONSTRUCTION WORK IN PROGRESS Forecast Year at January 31, 2025

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

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EXHIBIT 37, SCHEDULE B-4 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-4 PAGE 2 OF 2 Witness Responsible: Wes Selinger

				Accumulate	d Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
1									
2	D12-**01-P	Projects Funded by Others	\$412,179	\$0		\$412,179	100%	\$412,179	N/A
3	R12-**A1	Mains - New	117,113	1,502		118,615		118,615	N/A
4	R12-**B1	Mains - Replaced / Restored	3,368,842	44,843	3	3,413,685		3,413,685	N/A
5	R12-**C1	Mains - Unscheduled	145,188	0		145,188		145,188	N/A
6	R12-**D1	Mains - Relocated	113,496	1,698		115,194		115,194	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	32,330	214		32,544		32,544	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	176,065	1,204		177,268		177,268	N/A
9	R12-**G1	Services and Laterals - New	265,333	0		265,333		265,333	N/A
10	R12-**H1	Services and Laterals - Replaced	96,223	0		96,223		96,223	N/A
11	R12-**I1	Meters - New	3,570	0		3,570		3,570	N/A
12	R12-**J1	Meters - Replaced	1,055,142	0	1	1,055,142		1,055,142	N/A
13	R12-**K1	ITS Equipment and Systems	34,375	0		34,375		34,375	N/A
14	R12-**L1	SCADA Equipment and Systems	348,626	8,830		357,455		357,455	N/A
15	R12-**M1	Security Equipment and Systems	50,128	0		50,128		50,128	N/A
16	R12-**N1	Offices and Operations Centers	61,232	0		61,232		61,232	N/A
17	R12-**01	Vehicles	107,692	0		107,692		107,692	N/A
18	R12-**P1	Tools and Equipment	157,282	0		157,282		157,282	N/A
19	R12-**Q1	Process Plant Facilities and Equipment	511,900	6,888		518,788		518,788	N/A
20	R12-**S1	Engineering Studies	42,869	2,393		45,262		45,262	N/A
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	494,422	6,579		501,001		501,001	N/A
22	112-020059	KRS2 Transfer Switch	77,704	22,163		99,867		99,867	7.31%
23	112-020082	KRS1 UV Facility	333,397	4,825		338,222		338,222	2.12%
24	112-020102	KRS1 Low Service Pump Improvements	1,499,495	53,814	1	1,553,308		1,553,308	50.07%
25	112-02xxx2	KRS 1 Screw Press	4,238	7		4,245		4,245	0.08%
26	112-02xxx5	Low Service Pumps for RRS	55,098	90		55,189		55,189	2.44%
27	112-02xx15	KRS1 Low Service Pump Replacement	77,579	6,191		83,769		83,769	84.62%
28	112-020083	RRS - UV Facility	607,527	24,120		631,647		631,647	18.22%
29	112-020095	Mercer Rd Booster Station	195,474	5,875		201,349		201,349	14.26%
30	112-020107	KRS1 Gravity Thickner	3,869,624	159,685	4	4,029,309		4,029,309	48.35%
31	112-020109	Ford Hampton Booster Station	586,962	21,890		608,852		608,852	35.22%
32	112-020113	Millersburg Transmission Main	5,549,111	167,498	5	5,716,609		5,716,609	44.66%
33	112-300013	Owenton Booster Station	934,349	55,765		990,115		990,115	63.43%
34									

\$21,384,567 \$596,073 \$0 \$21,980,639

\$21,980,639

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. 2023-00191 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE Base Year at September 30, 2023

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

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EXHIBIT 37, SCHEDULE B-4.1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-4 PAGE 1 OF 2 Witness Responsible: Wes Selinger

			Date	Estimated	% of	Original	Current	Total	% of Total
ne	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number		Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1									
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$525,000	NA
3	R12-**A1	Mains - New	NA	NA	NA	NA	NA	102,000	NA
4	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	3,946,347	NA
5	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	86,250	NA
6	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	558,205	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	27,620	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	286,161	NA
9	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	283,602	NA
10	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	35,905	NA
11	R12-**I1	Meters - New	NA	NA	NA	NA	NA	70,730	NA
12	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	257,260	NA
13	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	59,206	NA
14	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	26,779	NA
15	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	20,000	NA
16	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	25,417	NA
17	R12-**01	Vehicles	NA	NA	NA	NA	NA	0	NA
18	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	115,333	NA
19	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	686,613	NA
20	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	78,888	NA
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	NA	NA	NA	NA	NA	497,940	NA
22	112-020059	KRS2 Transfer Switch	Oct-25	Dec-26	-160.5%	1,366,214	1,366,214	99,867	7.31%
23	112-020083	RRS - UV Facility	May-22	May-24	67.9%	3,467,314	3,467,314	632,222	18.23%
24	112-020094	Cox Street Booster Station	Jul-23	Dec-23	49.7%	1,500,780	1,500,780	1,162,391	77.45%
25	112-020095	Mercer Rd Booster Station	Apr-23	Jun-24	39.9%	1,412,330	1,412,330	196,685	13.93%
26	112-020107	KRS1 Gravity Thickner	Nov-23	Dec-24	-7.5%	8,334,478	8,334,478	664,298	7.97%
27	112-020108	Meter Shop Upgrade	Sep-22	Nov-23	86.6%	485,754	485,754	266,214	54.80%
28	112-020109	Ford Hampton Booster Station	Feb-23	Sep-24	39.7%	1,728,646	1,728,646	345,786	20.00%
29	112-020113	Millersburg Transmission Main	Mar-23	Dec-24	31.7%	12,800,000	12,800,000	496,000	3.87%
30	112-02xxx3	Winchester Road Hydraulic Improvements	Apr-23	Oct-23	85.4%	574,586	574,586	422,701	73.57%
31	112-02xx15	KRS1 Low Service Pump Replacement	Jun-23	Dec-24	20.9%	99,000	99,000	99,000	100.00%
32	112-300010	KRS2 - UV Facility	Apr-23	Dec-23	66.4%	3,750,000	3,750,000	1,919,235	51.18%
33	112-300013	Owenton Booster Station	May-23	Dec-24	24.9%	1,560,993	1,560,993	260,993	16.72%
34									

\$37,080,095 \$37,080,095

14,254,649

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. 2023-00191 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE Forecast Year at January 31, 2025

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

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EXHIBIT 37, SCHEDULE B-4.1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-4 PAGE 2 OF 2 Witness Responsible: Wes Selinger

			Date	Estimated	% of	Original	Current	Total	% of Total
ine	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number		Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1									
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$412,179	NA
3	R12-**A1	Mains - New	NA	NA	NA	NA	NA	118,615	NA
4	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	3,413,685	NA
5	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	145,188	NA
6	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	115,194	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	32,544	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	177,268	NA
9	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	265,333	NA
10	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	96,223	NA
11	R12-**I1	Meters - New	NA	NA	NA	NA	NA	3,570	NA
12	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	1,055,142	NA
13	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	34,375	NA
14	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	357,455	NA
15	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	50,128	NA
16	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	61,232	NA
17	R12-**01	Vehicles	NA	NA	NA	NA	NA	107,692	NA
18	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	157,282	NA
19	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	518,788	NA
20	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	45,262	NA
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	NA	NA	NA	NA	NA	501,001	NA
22	112-020059	KRS2 Transfer Switch	Oct-25	Dec-26	-53.3%	1,366,214	1,366,214	99,867	7.31%
23	112-020082	KRS1 UV Facility	Jul-24	Aug-26	27.1%	15,955,077	15,955,077	338,222	2.12%
24	112-020102	KRS1 Low Service Pump Improvements	Jan-24	Mar-26	48.3%	3,102,228	3,102,228	1,553,308	50.07%
25	112-02xxx2	KRS 1 Screw Press	Jan-25	Jul-26	5.2%	5,612,317	5,612,317	4,245	0.08%
26	112-02xxx5	Low Service Pumps for RRS	Jan-25	Nov-25	9.0%	2,257,393	2,257,393	55,189	2.44%
27	112-02xx15	KRS1 Low Service Pump Replacement	Jun-23	Dec-24	105.4%	99,000	99,000	83,769	84.62%
28	112-020083	RRS - UV Facility	May-22	May-24	132.2%	3,467,314	3,467,314	631,647	18.22%
29	112-020095	Mercer Rd Booster Station	Apr-23	Jun-24	147.1%	1,412,330	1,412,330	201,349	14.26%
30	112-020107	KRS1 Gravity Thickner	Nov-23	Dec-24	107.3%	8,334,478	8,334,478	4,029,309	48.35%
31	112-020109	Ford Hampton Booster Station	Feb-23	Sep-24	120.3%	1,728,646	1,728,646	608,852	35.22%
32	112-020113	Millersburg Transmission Main	Mar-23	Dec-24	104.6%	12,800,000	12,800,000	5,716,609	44.66%
33	112-300013	Owenton Booster Station	May-23	Dec-24	105.1%	1,560,993	1,560,993	990,115	63.43%
34									

\$57,695,989 \$57,695,989

\$21,980,639

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. 2023-00191 ALLOWANCE FOR WORKING CAPITAL Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-5 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-5 PAGE 1 OF 2 Witness Responsible: Wes Selinger

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

		Description of Methodology				
Line		Used to Determine	Workpaper	Total	Jurisdictional	Jurisdictional
No.	Working Capital Component	Jurisdictional Requirement	Reference	Company	Percent	Amount
1						
2						
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/6	\$3,067,000	100.00%	\$3,067,000
4						
5						
6						
7	Materials and Supplies	13-Month Average Balance	B-5.1, Page 1/2	\$5,058,174	100.00%	\$5,058,174

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 ALLOWANCE FOR WORKING CAPITAL Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-5 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-5 PAGE 2 OF 2 Witness Responsible: Wes Selinger

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	\$3,141,000	100.00%	\$3,141,000
7						
8						
9						
10	Materials and Supplies	13-Month Average Balance	B-5.1, Page 2/2	\$5,058,174	100.00%	\$5,058,174

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 WORKING CAPITAL COMPONENTS Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-5.1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 1 OF 2

Witness Responsible: Wes Selinger

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

			24 - Month Average For Period			Period Balance	
Line		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional	Jurisdictional
No.	Description	Company	Percent	Amount	Company	Percent	Amount
1							
2							
3	Materials and Supplies						
4							
5							
6	Materials & Supplies	\$ 5,058,174	100.00%	\$5,058,174	\$5,058,174	100.00%	\$5,058,174
7							
8				0	0		0
9							
10		\$5,058,174		\$5,058,174	\$5,058,174		\$5,058,174
11							
12							
13							

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 WORKING CAPITAL COMPONENTS Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-5.1 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5 PAGE 2 OF 2 Witness Responsible: Wes Selinger

DATA: ____BASE PERIOD_X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-5

			24 - Month Average For Period	<u>l</u>		Period Balance	
Line		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional	Jurisdictional
No.	Description	Company	Percent	Amount	Company	Percent	Amount
1							
2							
3							
4							
5							
6	Materials and Supplies						
7							
8							
9	Materials and Supplies	\$ 5,058,174	100.00%	\$5,058,174	\$5,058,174	100.00%	\$5,058,174
10							
11				0	0		0
12							
13		\$5,058,174		\$5,058,174	\$5,058,174		\$5,058,174
14							
15							
16							

17 18

18 19 KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 WORKING CAPITAL - LEAD/LAG STUDY Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - 88.xksx]Sch B-5 PAGE 1 OF 6 Witness Responsible: Wes Selinger

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		\$117,329,255	
4				
5	Average Daily Operating Funds		321,450	
6				
7	Composite Average Days Interval Between:			
8				
9	(A) Date Service Furnished and Date Collections Deposited	37.75		
10				
11	(B) Date Expenses Incurred and Date of Payment	28.21		
12				
13	(C) Net Interval	9.54		
14				
15	Total Working Capital		\$3,066,633	
16				
17				
18	Use		\$3,067,000	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 WORKING CAPITAL - LEAD/LAG STUDY Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-5 PAGE 2 OF 6 Witness Responsible: Wes Selinger

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

			Post Payment	
Line No.	Description	Amount	or (Lead) Days	Dollar Days
			(,,	
2				
3	Salaries & Wages	8,933,356	11.50	\$102,733,594
4	Fuel, Power and Electric	5,363,786	24.60	131,949,145
5	Chemicals	4,498,283	28.50	128,201,075
6	Purchased Water	379,970	44.00	16,718,667
7	Waste Disposal	459,292	75.70	34,768,431
8	Service Company Charges	11,996,359	(5.30)	(63,580,703)
9	Contracted Services	1,226,754	25.60	31,404,890
10	Group Insurance	1,412,762	10.50	14,834,002
11	Opeb	(698,945)	(97.50)	68,147,163
12	Other Benefits	733,653	16.00	11,738,451
13	Pensions	30,661	(4.20)	(128,775)
14	Insurance Other than Group	1,416,883	(90.70)	(128,511,288)
15	Rents	37,581	24.30	913,220
16	Regulatory Expense	224	0.00	0
17	Maintenance Service & Supplies	1,185,104	50.30	59,610,711
18	Amortization	1,225,864	0.00	0
19	Uncollectibles	488,418	0.00	0
20	Office Supplies & Services	283,848	31.80	9,026,367
21	Employee Related Exp, Travel & Ent	160,214	59.50	9,532,752
22	Building Maintenance & Services	844,101	31.40	26,504,769
23	Postage Printing & Stationary	14,087	28.20	397,249
24	Telecommunication	217,280	36.20	7,865,549
25	Miscellaneous Expense	708,688	9.50	6,732,538
26	Transportation	603,279	46.90	28,293,806
27	Other Customer Accounting	126,998	65.00	8,254,869
28	Total O & M Expenses	41,648,501		505,406,482
29				
30	Depreciation and Amortization	21,443,374	0.00	0
31	Property Taxes	7,990,143	238.40	1,904,850,067
32	Utility Tax	160,006	(152.00)	(24,320,850)
33	Payroll Taxes	667,039	11.50	7,670,945
34	Income Taxes - Current - SIT	(15,044)	28.80	(433,254)
35	Income Taxes - Current - FIT	564,538	28.80	16,258,686
36	Deferred Income Taxes	5,715,449	0.00	0
37	Interest Expense - Long - Term Debt	9,910,508	89.30	885,008,394
38	Interest Expense - Short - Term Debt	818,755	14.50	11,871,950
39	Preferred Dividends	190,575	15.60	2,972,970
40	Net Income	28,235,410	0.00	0
41				
42	Net Operating Funds	\$117,329,255		\$3,309,285,390
43				
44 45				
	Average Days Interval between Date Expenses a	re Incurred and Date of Payment		28.21

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 WORKING CAPITAL - LEAD/LAG STUDY Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-5 PAGE 3 OF 6 Witness Responsible: Wes Selinger

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

20

Line		Revenues	Median		
No.		Amount	Service Days	Dollar Days	
1		Anodite	Service Bays	Bonar Bays	
2					
3	Monthly - Arrears Full Bills	\$101,952,217	13.40	\$1,366,159,711	
4	Wontiny Ancuistan bilis	\$101,552,217	13.40	\$1,500,155,711	
5	Other Revenues	2,455,328	13.40	32,901,390	
6		_,,		,	
7	Fire Service	8,069,228	15.50	125,073,034	
8					
9	Total	112,476,773		\$1,524,134,135	
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	Α	verage Median Service Days		13.55	

Average Median Service Days	13.55
Number of Days between the Reading Date and the Billing Date	4.40
Number of Days between the Billing Date and the Date the Bills are Paid	19.80
Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received	37.75

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-5 PAGE 4 OF 6 Witness Responsible: Wes Selinger

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		\$142,068,877	
4				
5	Average Daily Operating Funds		389,230	
6				
7	Composite Average Days Interval Between:			
8				
9	(A) Date Service Furnished and Date Collections Deposited	37.75		
10				
11	(B) Date Expenses Incurred and Date of Payment	29.68		
12				
13	(C) Net Interval	8.07		
14				
15	Total Working Capital		\$3,141,086	
16				
17				
18	Use		\$3,141,000	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-5 PAGE 5 OF 6 Witness Responsible: Wes Selinger

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

			Post Payment	
ne			or	
lo.	DESCRIPTION	Amount	(Lead) Days	Dollar Days
1	Salaries & Wages	8,967,621	11.50	103,127,642
2	Fuel, Power and Electric	5,664,614	24.60	139,349,504
4	Chemicals	5,624,592	28.50	160,300,881
5	Purchased Water	368,973	44.00	16,234,823
6	Waste Disposal	679,404	75.70	51,430,895
7	Service Company Charges	12,519,428	(5.30)	(66,352,970)
8	Contracted Services	1,437,684	25.60	36,804,703
9	Group Insurance	1,572,674	10.50	16,513,077
10	Opeb	(600,315)	(97.50)	58,530,713
11	Other Benefits	775,907	16.00	12,414,519
12	Pensions	136,903	(4.20)	(574,993)
13	Insurance Other than Group	1,653,304	(90.70)	(149,954,673)
14	Rents	47,180	24.30	1,146,463
15	Regulatory Expense	660,519	0.00	0
16	Maintenance Service & Supplies	1,309,065	50.30	65,845,983
17	Amortization	1,416,156	0.00	0
18	Uncollectibles	676,694	0.00	0
19	Office Supplies & Services	239,411	31.80	7,613,272
20	Employee Related Exp, Travel & Ent	176,764	59.50	10,517,484
21	Building Maintenance & Services	911,837	31.40	28,631,679
	Postage Printing & Stationary	12,087	28.20	340,856
	Telecommunication	275,049	36.20	9,956,774
	Miscellaneous Expense	807,314	9.50	7,669,481
	Transportation	654,298	46.90	30,686,583
	Other Customer Accounting	478,972	65.00	31,133,180
2	Total O & M Expenses	46,466,136		571,365,876
23				
24	Depreciation and Amortization	28,812,139	0.00	0
25	Property Taxes	9,813,732	238.40	2,339,593,709
26	Utility Tax	171,010	(152.00)	(25,993,520)
27	Payroll Taxes	666,852	11.50	7,668,798
28	Income Taxes - Current - SIT	1,145,777	28.80	32,998,371
29	Income Taxes - Current - FIT	5,201,141	28.80	149,792,860
30	Deferred Income Taxes	3,485,202	0.00	0
31	Interest Expense - Long - Term Debt	12,709,387	89.30	1,134,948,259
32	Interest Expense - Short - Term Debt	235,359	14.50	3,412,706
33	Preferred Dividends	176,519	15.60	2,753,696
34	Net Income	33,185,623	0.00	0
35				
36	Net Operating Funds	\$142,068,877		\$4,216,540,755
37				
38				
39	Average Days Interval between Date Expenses a	re Incurred and Date of Payment		29.68

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 WORKING CAPITAL - LEAD/LAG STUDY Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-5.2 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-5 PAGE 6 OF 6 Witness Responsible: Wes Selinger

DATA: _____BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(5).: AGDR2#19(4, 5, & 6)

Line No.		Revenues Amount	Median Service Days	Dollar Days
1				
2				
3	Monthly - Arrears Full Bills	\$103,595,558	13.40	\$1,388,180,481
4				
5	Other Revenues	2,505,392	13.40	\$33,572,255
6				
7	Fire Service	8,440,096	15.50	130,821,488
8				
9	Total	\$114,541,046		\$1,552,574,224
10				
11				
12				
13				
14				
15				

Average Median Service Days	13.55
Number of Days between the Reading Date and the Billing Date	4.40
Number of Days between the Billing Date and the Date the Bills are Paid	19.80
Total Average Days' Interval between Number of Days	
from Date Services are Furnished to Date Collections are Received	37.75

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-6 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-6 PAGE 1 OF 2 Witness Responsible: Wes Selinger

DATA: _X_BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(5).: W/P-1

Line			Workpaper	Total	Jurisdictional	Jurisdictional	
No.	Acct No.	Description	Reference	Company	Percent	Amount	
1							
2							
3	252	Customer Advances	W/P-1-6	\$14,140,171	100.00%	\$14,140,171	
4							
5	271	Contributions in Aid of Construction	W/P-1-7	\$78,761,922		\$78,761,922	
6							
7	255	Investment Tax Credits:					
8		Pre 1971 3% Credit	W/P-1-9	\$2		\$2	
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12				\$2		\$2	
13							
14							
15	282	Deferred Taxes:					
16		Utiltiy Plant in Service	W/P-1-8	\$99,149,001		\$99,149,001	
17		Deferred Maintenance	W/P-1-8	2,935,828		2,935,828	
18		Deferred Debits	W/P-1-8	245,666		245,666	
19							
20							
21							
22							
23							
24				\$102,330,495		\$102,330,495	

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES Forecast Year at January 31, 2025

EXHIBIT 37, SCHEDULE B-6 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-6 PAGE 2 OF 2 Witness Responsible: Wes Selinger

DATA: ____ BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(5).: W/P-1

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount	13-Month Average Balance
1	//////	Beschpiton	hererende	company	rereene	Anodate	Balance
2							
3	252	Customer Advances	W/P-1-6	\$16,226,691	100.00%	\$16,226,691	\$15,444,246
4							
5	271	Contributions in Aid of Construction	W/P-1-7	\$78,762,236		\$78,762,236	\$79,333,094
6							
7	255	Investment Tax Credits:					
8		Pre 1971 3% Credit	W/P-1-9	\$2		\$2	\$2
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12				\$2		\$2	\$2
13							
14							
15	282	Deferred Taxes:					
16		Utility Plant in Service	W/P-1-8	\$104,295,102		\$104,295,102	\$102,300,759
17		Deferred Maintenance	W/P-1-8	2,863,332		2,863,332	2,927,403
18		Deferred Debits	W/P-1-8	226,677		226,677	233,797
19							
20							
21							
22							
23							
24				\$107,385,111		\$107,385,111	\$105,461,959

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 JURISDICTIONAL PERCENTAGES

EXHIBIT 37, SCHEDULE B-7 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7 DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: _X_ ORIGINAL __ UPDATED __ REVISED WORKPAPER REFERENCE NO(S).: PAGE 1 OF 1 Witness Responsible: Wes Selinger Line No. 1 2 3 Jurisdictional Description of Factors Account Title Acct No. Percentage And/Or Method of Allocation

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

4

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 JURISDICTIONAL STATISTICS - RATE BASE

			20110010101010100100				
DATA: X BASE P	PERIOD_X_FORECASTED PERIOD				Rate Base\[KAW	'C 2023 Rate Case - Exh	EXHIBIT 37, SCHEDULE B-7.1 hibit 37 Schedules B1 - B8.xlsx]Sch B-7 PAGE 1 OF 1
	X_ORIGINAL UPDATED REVISED						Witness Responsible: Wes Selinger
		Statistic			Statistic		
Line		Total		Adjusted	For Rate	Allocation	
No.	Description	Company	Adjustment	Statistic	Area	Factor	

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

EXHIBIT 37, SCHEDULE B-7.2

Witness Responsible: Wes Selinger

PAGE 1 OF 1

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

Line No. 1 2 3 Description 4

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 COMPARATIVE BALANCE SHEETS DECEMBER 31, 2018 - 2022 AND BASE AND FORECASTED PERIODS

EXHIBIT 37, SCHEDULE B-8 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - 88.xlsx]Sch B-8 PAGE 1 OF 2 Witness Responsible: Wes Selinger

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

Line No.			2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Base Period	% Change	Forecasted Period
1 2	Utility Plant														
2	Utility Plant in Service		\$755,837,308	5.93%	\$800,688,483	4.24%	\$834,620,170	4.94%	\$875,828,894	4.74%	\$917,350,129	2.45%	\$939,850,668	5.57%	\$992,189,917
4	CWIP		15,191,127	56.76%	23,813,026	-40.72%	14,115,610	-39.06%	\$873,828,894 8,602,395	27.90%	11,002,893	29.55%	14,254,649	54.20%	21,980,639
5	Accum Prov - Depr/Amort		(162,471,086)	8.60%	(176,450,768)	2.43%	(180,747,194)	9.73%	(198,341,570)	5.74%	(209,730,488)	10.00%	(230,701,519)	6.82%	(246,429,780)
6	UPAA		193,777	122.58%	431,309	-10.43%	386,323	-8.47%	353,620	-9.25%	320,917	-73.62%	84,657	-14.49%	72,387
7	01774		155,777	122.56%	431,305	-10.4570	560,525	-0.4770	333,020	-9.2970	520,517	-73.0278	84,057	-14.4570	72,307
8	Total Net Utility Plant		608,751,126	6.53%	648,482,050	3.07%	668,374,908	2.70%	686,443,340	4.73%	718,943,451	0.63%	723,488,454	6.13%	767,813,164
9 10	Other Property and Investme	nts													
11	Non-Util, Unrecovered		249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
12	Accum Prov - Depr/Amort		215,750	0.0070	213,730	0.0070	0	0.0070	213)/30	0.0070	2 15,7 50	0.0070	2 15,7 50	0.0070	213,730
13	Investment in Assoc. Co's		0		0		0		0		0		0		0
14	Other Investments		0		0		0		0		0		0		0
15			Ŭ		0				0				0		0
16	Total Other Property and														
17	Investments		249,738	0.00%	249,738	0.00%	249.738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
18								· · · · · · ·		· · · · · · -					
19	Current and Accrued Assets														
20	Cash and Cash Equivalents		602,402	-107.96%	(47,953)	2125.23%	(1,067,059)	35.50%	(1,445,901)	-90.20%	(141,731)	-100.00%	0		0
21	Temporary Cash Investments		0		0		0		0		0		0		0
22	Customer Accounts														
23	Receivable		5,606,345	0.10%	5,611,971	25.70%	7,054,204	-21.10%	5,565,420	17.65%	6,547,977	-5.23%	6,205,632	6.11%	6,584,518
24	Accum Prov - Uncollectibles		(1,049,359)	0.59%	(1,055,531)	53.33%	(1,618,469)	-40.26%	(966,832)	-22.84%	(745,987)	-34.53%	(488,418)	38.55%	(676,694)
25	Accrued Utility Revenues		4,168,689	6.67%	4,446,705	1.94%	4,532,913	0.77%	4,567,979	8.00%	4,933,336	9.22%	5,388,126	17.43%	6,327,366
26	Income Tax Refund due														
27	From Assoc. Co		(88,063)	-10196.70%	8,891,429	123.42%	19,865,004	-93.64%	1,264,180	191.04%	3,679,270	128.98%	8,424,971	-100.00%	0
28	Misc Accounts Receivable		1,076,059	-31.13%	741,043	70.58%	1,264,063	3.90%	1,313,314	21.33%	1,593,443	10.51%	1,760,871	3.17%	1,816,681
29	Materials and Supplies		843,706	2.98%	868,854	26.42%	1,098,446	82.66%	2,006,394	151.45%	5,044,991	0.26%	5,058,174	0.00%	5,058,174
30	Other		424,912	176.87%	1,176,455	-52.90%	554,085	9.66%	607,618	-35.57%	391,516	61.22%	631,216	12.66%	711,116
31															
32	Total Current and Accrued														
33	Assets		11,584,690	-43.85%	20,632,973	-34.88%	31,683,186	145.37%	12,912,172	-39.39%	21,302,817	26.65%	26,980,572	-26.54%	19,821,161
34						· –		· <u> </u>		·			· · · · ·	_	· · · · ·
35	Deferred Debits														
36	Unamortized Debt and														
37	Preferred Stock Expense		1,401,143	76.40%	2,471,629	8.10%	2,671,788	-7.28%	2,477,382	-10.30%	2,222,290	-12.27%	1,949,528	-23.85%	1,484,606
38	Unamortized Rate Case														
39	Expenses		611,398	76.75%	1,080,662	-40.00%	648,397	-100.00%	0		46,586	46.30%	68,154	-36.68%	43,154
40	Preliminary Survey and														
41	Investigation Charges		0		0		0		0		0		0		0
42	Misc Deferred Debits		10,627,770	23.22%	13,095,640	7.76%	14,112,204	-7.81%	13,009,955	-8.19%	11,944,248	12.01%	13,378,478	-0.61%	13,297,140
43															
44	Total Deferred Debits		12,640,310	-24.07%	16,647,931	-4.50%	17,432,389	12.56%	15,487,337	8.97%	14,213,124	8.32%	15,396,160	-3.71%	14,824,900
45															
46															
47		Total Assets	\$633,225,864	-7.69%	\$686,012,692	-4.42%	\$717,740,221	0.37%	\$715,092,587	-5.25%	\$754,709,130	1.51%	\$766,114,924	4.78%	\$802,708,962
						-									

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191 COMPARATIVE BALANCE SHEETS DECEMBER 31, 2018 - 2022 AND BASE AND FORECASTED PERIODS

EXHIBIT 37, SCHEDULE B-8 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - 88.xisx]Sch B-8 PAGE 2 OF 2 Witness Responsible: Wes Selinger

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL __UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

Line												Base		Forecasted
No.	Description	2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Period	% Change	Period
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	94,169,875	9.83%	103,430,769	9.70%	113,461,941	0.03%	113,497,297	13.30%	128,596,474	7.80%	138,629,350	47.21%	153,206,273
5	Retained Earnings	75,187,474	7.56%	80,873,548	5.13%	85,026,139	7.22%	91,166,904	15.59%	105,383,410	9.41%	115,295,512	53.34%	123,453,927
6														
7	Total Common Equity	205,926,125	7.26%	220,873,094	6.42%	235,056,857	2.63%	241,232,977	12.15%	270,548,661	7.37%	290,493,638	100.56%	313,228,976
8	Preferred Stock Issued	2,250,000	0.00%	2,250,000	0.00%	2,250,000	0.00%	2,250,000	0.00%	2,250,000	-0.23%	2,244,920	0.01%	2,245,236
9	Long-Term Debt	205,695,672	7.74%	221,614,487	0.00%	221,619,209	5.85%	234,587,403	-9.81%	211,563,729	2.38%	216,599,690	5.30%	275,967,192
10	Current Portion - LTD	0	· <u> </u>	0		0		0		33,000,000		0		0
11									/					
12	Total Capitalization	413,871,797	-6.94%	444,737,581	-3.09%	458,926,066	-4.00%	478,070,380	-7.59%	517,362,390	16.12%	509,338,248	23.07%	591,441,404
13														
14	Current and Accrued Liabilities	40 440 460	10 720/	24 057 422	122.00%	50 022 070	CO 45%	20,200,050	24 60%	12 062 122	240.00%	40.250.702	1.62.00%	5 752 040
15	Notes Payable	18,410,169	18.72%	21,857,132	132.99%	50,923,870	-60.15%	20,290,950	-31.68%	13,862,132	248.08%	48,250,703	162.09%	5,752,848
16	Accounts Payable	4,922,381	314.83%	20,419,659	-69.39%	6,250,503	25.23%	7,827,631	22.15%	9,561,458	-4.41%	9,140,192	85.69%	9,467,035
17	Accrued Taxes	5,684,858	-6.75%	5,301,298	36.00%	7,209,744	20.58%	8,693,650	-0.82%	8,622,162	0.00%	8,622,162	51.67%	8,622,162
18	Accrued Interest	2,151,856	-18.89%	1,745,410	8.57%	1,894,995	2.04%	1,933,742	1.92%	1,970,825	37.49%	2,709,688	25.92%	2,955,975
19 20	Customer Deposits Dividends Declared	0		0		0		0		0		0		0
20	Other	•	-14.37%	5,500,631	-9.36%	4,985,657	35.18%	6,739,795	-13.68%	5,818,083	14.76%	6,676,856	3.94%	-
21	Other	6,423,660	-14.37%	5,500,631	-9.36%	4,985,657	35.18%	6,739,795	-13.68%	5,818,083	14.76%	6,676,856	3.94%	6,960,696
22	Total Current and Accrued													
23	Liabilities	37,592,924	45.84%	54,824,130	29.99%	71,264,769	-36.17%	45,485,767	-12.42%	39,834,661	89.28%	75,399,601	-55.23%	33,758,717
24	Liabilities	57,352,524	43.84/0	54,624,150	29.99%	/1,204,/09	-30.1776	43,483,707	-12.42/0	39,034,001	89.28%	73,399,001	-33.23/0	55,756,717
26	Deferred Credits													
20	Customer Advances	10,022,609	-4.16%	9,605,266	-6.72%	8,960,049	19.49%	10,706,203	8.23%	11,587,778	22.03%	14,140,171	9.22%	15,444,246
28	Deferred Income Taxes	44,287,243	14.18%	50,569,214	3.49%	52,334,680	6.41%	55,687,913	11.75%	62,230,799	64.44%	102,330,495	3.06%	105,461,959
29	Accumulated Deferred ITC	293,241	-26.77%	214,749	-36.55%	136,257	-53.72%	63,067	-100.00%	1	-837.71%	(4)	37.85%	(6)
30	Other	56,129,590	-8.73%	51,230,376		49,791,992	-5.66%	46,975,180	-6.14%	44,091,898	-131.42%	(13,855,509)	64.05%	(22,730,451)
31						,		,		,		(,,,,		(/:/ :/
32	Total Deferred Credits	110,732,683	0.80%	111,619,604	-0.36%	111,222,978	1.99%	113,432,363	3.95%	117,910,476	-12.97%	102,615,152	-4.33%	98,175,748
33				,		,,		,,						
34	Contributions in Aid of													
35	Construction	71,028,460	5.35%	74,831,375	2.00%	76,326,408	2.33%	78.104.076	1.92%	79.601.603	-1.05%	78,761,922	0.73%	79,333,094
36		,		, ,		.,,		., . ,		.,,		-, - ,>==		-,,
37														
38	Total Liabilities	\$633,225,864	8.34%	\$686,012,692	4.62%	\$717,740,221	-0.37%	\$715,092,587	5.54%	\$754,709,130	1.51%	\$766,114,924	4.78%	\$802,708,962

EXHIBIT 37 SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR BASE AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

Forecasted Test Period:	For the 12 Months Ending January 31, 2025
Base Period:	For the 12 Months Ended September 30, 2023
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_063023.pdf.

Kentucky American Water Company Case No. 2023-00191

Jurisdictional Operating Income Summary for the Base and Forecasted Periods

		Period <u>X</u> Forecast Period riginal _Updated _Revised								Exhibit 37, Schedule C-1 Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
		ignal_opated_netica		Base	Adjustment	Forecast Year Ending	Adjustment	Forecast		
	Major		Supporting	Period	for Forecast	January 31, 2025	for	Year at	Forecast	Forecast
	Acct.	_	Schedule	Ending	at Present	At Present	Proposed	Proposed	Adjustment	Adjustment
NO.	Group	Description	Reference	September 30, 2023	Rates	Rates	Rates	Rates	Workpaper	Workpaper Location
1		Operating Revenues								
2	400	Water Revenues	Exh 37 C-2	\$110,021,445	\$2,014,209	\$112,035,654	\$25,863,169	\$137,898,823	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut
3	400	Other Revenues	Exh 37 C-2	2,455,328	50,065	2,505,392	188,821	2,694,213		Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut
4	420	AFUDC	Exh 37 C-3	0	1,672,091	1,672,091		1,672,091	W/P - 1-4	Rate Base\[KAWC 2023 Rate Case - Capital-Depr Exp.xlsx]Link Out
5	Total	Total Revenues (Sum Lines 2-3)		\$112,476,773	\$3,736,365	\$116,213,137	\$26,051,990	\$142,265,127		
7	401	Operating Expenses								
8		0&M:								
9		Purchased Water	Exh 37 C-2	\$379,970	(\$10,996)	\$368,973	\$0	\$368,973	W/P - 3-2	O&M\[KAWC 2023 Rate Case - Purchased Water Exhibit.xlsx]Exhibit
10		Fuel & Power	Exh 37 C-2	5,363,786	300,828	5,664,614	0	5,664,614	W/P - 3-3	O&M\[KAWC 2023 Rate Case - Fuel and Power Exhibit.xlsx]Exhibit
11		Chemicals	Exh 37 C-2	4,498,283	1,126,309	5,624,592	0	5,624,592	W/P - 3-4	O&M\[KAWC 2023 Rate Case - Chemicals Exhibit.xlsx]Exhibit
12		Waste Disposal	Exh 37 C-2	459,292	220,112	679,404	0	679,404	W/P - 3-5	O&M\[KAWC 2023 Rate Case - Waste Disposal Exhibit.xlsx]Exhibit
13 14		Salaries and Wages Pension	Exh 37 C-2 Exh 37 C-2	8,933,356 30,661	34,265 106,242	8,967,621 136,903	0	8,967,621 136,903	W/P - 3-1 W/P - 3-1c	O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Labor Exhibit O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Pension Exhibit
14		OPEB	Exh 37 C-2	(698,945)	98,630	(600,315)	0	(600,315)	W/P - 3-1a	O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xisx]Pension Exhibit O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xisx]Fension Exhibit
16		Group Insurance	Exh 37 C-2	1,412,762	159,912	1,572,674	0	1,572,674	W/P - 3-1a	O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit:xlsx]Group Ins Exhibit O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit:xlsx]Group Ins Exhibit
17		Other Benefits	Exh 37 C-2	733,653	42,254	775,907	0	775,907	W/P - 3-1b	O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Other Benefits Exhibit
18		Support Services	Exh 37 C-2	11,996,359	523,069	12,519,428	0	12,519,428	W/P - 3-7	O&M\[KAWC 2023 Rate Case - Support Services Exhibit.xlsx]Exhibit
19		Contract Services	Exh 37 C-2	1,226,754	210,930	1,437,684	0	1,437,684	W/P - 3-18	O&M\[KAWC 2023 Rate Case - Contract Services Exhibit.xlsx]Exhibit
20		Building Maintenance & Services	Exh 37 C-2	844,101	67,736	911,837	0	911,837	W/P - 3-12	O&M\[KAWC 2023 Rate Case - Building Maintenance & Services Exhibit.xlsx]Exhibit
21		Telecommunications	Exh 37 C-2	217,280	57,769	275,049	0	275,049	W/P - 3-14	O&M\[KAWC 2023 Rate Case - Telecommunications Exhibit.xlsx]Exhibit
22 23		Postage, Printing, & Stationary	Exh 37 C-2	14,087	(2,000)	12,087	0	12,087	W/P - 3-15	O&M\[KAWC 2023 Rate Case - Postage, Printing & Stationary Exhibit.xlsx]Exhibit
23		Office Supplies & Services Advertising & Marketing	Exh 37 C-2 Exh 37 C-2	283,848 0	(44,437) 0	239,411	0	239,411 0	W/P - 3-16 W/P - 3-17	O&M\[KAWC 2023 Rate Case - Office Supplies Exhibit.xlsx]Exhibit O&M\Advertising & Marketing\[KAWC 2023 Rate Case - Advertising & Marketing Exhibit.xlsx]Exhibit
24		Employee Related Expense	Exh 37 C-2	160,214	16,550	176,764	0	176.764	W/P - 3-19	O&M\[KAWC 2023 Rate Case - Employee Related Expense Exhibit.xlsx]Exhibit
26		Miscellaneous Expense	Exh 37 C-2	708,688	98,626	807,314	ő	807,314	W/P - 3-20	O&M\[KAWC 2023 Rate Case - Miscellaneous Expense Exhibit.xlsx]Exhibit
27		Rents	Exh 37 C-2	37,581	9,598	47,180	0	47,180	W/P - 3-11	O&M\[KAWC 2023 Rate Case - Rents Exhibit.xlsx]Exhibit
28		Transportation	Exh 37 C-2	603,279	51,019	654,298	Ō	654,298	W/P - 3-21	O&M\[KAWC 2023 Rate Case - Transportation Exhibit.xlsx]Exhibit
29		Uncollectible Accounts	Exh 37 C-2	488,418	188,276	676,694	157,354	834,048	W/P - 3-10	O&M\[KAWC 2023 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit
30		Other Customer Accounting	Exh 37 C-2	126,998	351,974	478,972	0	478,972	W/P - 3-9	O&M\[KAWC 2023 Rate Case - Customer Accounting Exhibit.xlsx]Exhibit
31		Regulatory Expense	Exh 37 C-2	224	660,295	660,519	0	660,519	W/P - 3-6	O&M\[KAWC 2023 Rate Case - Regulatory Expense Exhibit.xlsx]Exhibit
32 33		Insurance Other Than Group Maintenance Supplies & Services	Exh 37 C-2 Exh 37 C-2	1,416,883 2,410,967	236,421 314,254	1,653,304 2,725,221	0	1,653,304 2,725,221	W/P - 3-8 W/P - 3-13	O&M\[KAWC 2023 Rate Case - IOTG Exhibit.xlsx]Exhibit O&M\[KAWC 2023 Rate Case - Maintenance Supplies & Services Exhibit.xlsx]Exhibit
34	Total	Total O&M Expenses (Sum of Lines 9-32)	-	\$41,648,501	\$4,817,635	\$46,466,136	\$157.354	\$46,623,490	W/P - 5-15	Owin ([KAWC 2025 Rate case - Maintenance Supplies & Services Exhibit.xisx]Exhibit
35	Total	Total Odin Expenses (sum of Elles 5-52)		Ş41,048,501	Ş 4 ,617,655	Ş40,400,130	Ş157,554	\$40,023,430		
36		Other Expenses								
37	403	Depreciation - Net of CIAC Amort	Exh 37 C-2	\$21,356,111	\$7,384,226	\$28,740,336	\$0	\$28,740,336	W/P - 4-1	Rate Base\[KAWC 2023 Rate Case - Capital-Depr Exp.xlsx]Link Out
38	406	Amortization of UPAA	Exh 37 C-2	23,284	(8,561)	14,723	0	14,723	W/P - 4-2	Rate Base\[KAWC 2023 Rate Case - Amortization Expense.xlsx]Exhibit
39	407	Amortization Expense	Exh 37 C-2	63,980	(6,900)	57,080		57,080	W/P - 4-2	Rate Base\[KAWC 2023 Rate Case - Amortization Expense.xlsx]Exhibit
41		State Income Tax	Exh 37 C-2	(45.044)	(424.057)	(4.47.04.0)	4 000 707			
42 43	409 410	Current State Income Tax Deferred State Income Tax	Exh 37 C-2 Exh 37 C-2	(15,044) 1,432,306	(131,967) (417,213)	(147,010) 1,015,092	1,292,787 0	1,145,777 1,015,092	SCHEDULE E-1.4 SCHEDULE E-1.4	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast
45	410	Federal Tax	Exh 37 C-2	1,452,500	(417,213)	1,015,092	0	1,015,092	SCHEDULE E-1.4	Taxes ([NAWC 2025 Rate Case - Income Tax Exhibit.xisx]E-1.4 State Inc. Tax Porecast
45	409	Current Federal Income Tax	Exh 37 C-2	564,538	(521,617)	42,921	5,158,220	5,201,141	SCHEDULE E-1.3	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
46	410	Deferred Federal Income Tax	Exh 37 C-2	4,294,976	(1,824,866)	2,470,110	0	2,470,110	SCHEDULE E-1.3	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
47	412	Investment Tax Credits	Exh 37 C-2	(11,833)	11,833	0	0	0	SCHEDULE E-1.3	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
										0&M\[KAWC 2023 Rate Case - Property Tax Exhibit.xlsx]Exhibit 0&M\[KAWC 2023 Rate Case - PSC Fees Exhibit.xlsx]Exhibit 0&M\[KAWC 2023 Rate Case - PSC Fees Exhibit.xlsx]Exhibit
48	408	General Taxes	Exh 37 C-2	8.817.187	1.834.407	10.651.594	38.896	10.690.490	W/P - 5-1, 5-2, 5-3, 5-4	O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Payroll Tax Exhibit O&M\[KAWC 2023 Rate Case - Taxes & Licenses Exhibit.xlsx]Exhibit
48 49	406	Total Other Expense (Sum of Lines 36 -41		\$36,525,504	\$6,319,341	\$42,844,846	\$6,489,903	\$49,334,748	vv/r' - 3-1, 3-2, 3-3, 5-4	Odini (Indine 2023 nare Case - Taxes & Licenses exhibit xisx Jexhibit
50						, ,. ,				
51		Total Expenses (Line 33 + Lines 42):		\$78,174,006	\$11,136,976	\$89,310,982	\$6,647,257	\$95,958,239		
52 53		Utility Operating Income (Line 5 - Line 44	4):	\$34,302,767	(\$7,400,612)	\$26,902,155	\$19,404,733	\$46,306,889		

Data: X Base Period X Forecast Period Vers

86

50102440 Labor Maint Transmssn & Distr - Hydrants

Exhibit 37, Schedule C-2 C.2

104,971

Line	Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates
tine #	NARUC Group		Account	Acct Description	Account	September 30, 2023	Forecast at Present Rates	January 31, 2025
1 2	400	Water revenues	40111000	Res Sales Billed	461.1	\$58,192,952	(\$1,663,464)	\$56,529,488
3			40111100	ResSIs Billed Surch	461.1	0	0	0
4 5			40111200 40112000	ResSIs Billed DSIC Res Sales Unbilled	461.1 461.1	3,223,933 0	2,224,613 0	5,448,546 0
6				Com Sales Billed	461.2	27,527,092	(279,213)	27,247,879
7			40121200	Com SIs Billed DSIC	461.2	1,532,116	1,096,725	2,628,841
8			40122000	Com Sales Unbilled	461.2	0	0	0
9			40131000	Ind Sales Billed	461.3	2,620,953	2,337	2,623,290
10 11				Ind SIs Billed DSIC Ind Sales Unbilled	461.3 461.3	146,986 0	106,244 0	253,230 0
12				Publ Fire Billed	461.3	4,450,623	26,211	4,476,834
13			40141200	Publ Fire BilledDSIC	462.1	244,168	186,199	430,367
14				Publ Fire Unbilled	462.1	0	0	0
15				Priv Fire Billed	462.2	3,198,791	24,061	3,222,852
16 17				Priv Fire Billed Sur Priv Fire BilledDSIC	462.2 462.2	0 175,646	0 134,396	0 310,042
18			40146000	Priv Fire Unbilled	462.2	175,040	134,390	0
19				Publ Auth Billed	461.4	6,824,835	(6,895)	6,817,940
20				Publ Auth BilledDSIC	461.4	382,436	275,447	657,883
21				Publ Auth Unbilled	461.4	0	0	0
22 23			40161000 40161050	SIs/Rsle Billed SIs/Rsle Billed I/C	466. 467.	1,302,863 0	(133,457)	1,169,406
23				Sis/Rsie Billed DSIC	466.	71,849	41,032	112,881
25			40162000	SalesforRsle Unbilld	466.	0	0	0
26				Misc Sales Billed	474.	119,692	(22,840)	96,852
27			40171100	MiscSls BilledSurchg	474.	6,510	2,813	9,322
28 29				MiscSls Bill Unmtrd Misc Sales Unbilled	474. 474.	0	0	0
30			40172000	Oth Wtr Rev-Temp Svc	474.	0	0	0
31			40189900	Other Water Revenue	474.	0	0	0
32			40189999	Oth Wtr Rev-Leak Adj	474.	0	0	0
33 34					Total	110,021,445	2,014,209	112,035,654
35	420	AFUDC			420	0	1,672,091	1,672,091
36					Total	0	1,672,091	1,672,091
37 38	400	Other revenues	40310100	OthRev-Late Pymt Fee	470.	809,820	8,124	817,945
39	400			OthRev-Rent	470.	164,957	32,606	197,564
40			40310250	OthRev-Rent I/C	473.	207,455	17,508	224,963
41			40310400	OthRev-NSF Ck Chrg	471.	32,388	(904)	31,484
42			40310500	OthRev-Appl/InitFee	471.	650,498	20,914	671,412
43 44			40310600 40310700	OthRev-Usage Data OthRev-Reconnct Fee	471. 471.	59,632 475,448	381 3,593	60,014 479,041
45			40319900	OthRev-Misc Svc	471.	55,129	(32,158)	22,970
46					Total	2,455,328	50,065	2,505,392
47 48	401	Purchased water	51010000	Purchased Water	610.1	379,970	(10,996)	368,973
49	-102		51010000		Total	379,970	(10,996)	368,973
50 51	401	Fuel and power	51510000	Purchased Power	615.8	0	0	0
52	401	Fuel and power		Purchased Power SS	615.1	89,796	25,375	115,171
53				Purchased Power P	615.1	637,165	31,391	668,556
54			51510013	Purchased Power WT	615.3	4,575,261	267,569	4,842,830
55				Purchased Power TD	615.5	29,796	(2,853)	26,943
56 57			51520000	Fuel for Power Prod	616.1 Total	31,769 5,363,786	(20,655) 300,828	<u>11,114</u> 5,664,614
58					Total	3,303,700	500,020	5,004,014
59	401	Chemicals	51800000	Chemicals	618.3	4,498,283	1,126,309	5,624,592
60 61					Total	4,498,283	1,126,309	5,624,592
62	401	Waste disposal	51110000	Waste Disposal	675.3	459,292	220,112	679,404
63 64					Total	459,292	220,112	679,404
65	401	Salaries and wages	50100000	Labor Natural Account	601.8	4,875,254	(4,875,254)	0
66	-101			Labor Expense Accrual	601.8	(2,829)	2,829	0
67			50101300	Labor Oper Water Treatment	601.3	2,181,255	2,036,519	4,217,774
68				Labor Oper Water Treatment - Super & Eng	601.3	73,947	69,040	142,987
69 70				Labor Oper Transmission & Distribution	601.5	151,292	141,253	292,545
70				Labor Oper Trans & Distr - Super & Eng Labor Oper Trans & Distr - Lines	601.5 601.5	0 56,793	0 53,025	0 109,818
72				Labor Oper Trans & Distr - Meter	601.5	710,103	662,985	1,373,088
73				Labor Oper Customer Accounting	601.7	36,770	34,330	71,100
74				Labor Oper Customer Acctg - Super & Eng	601.7	1,825	1,703	3,528
75 76				Labor Oper Customer Acctg - Meter Read	601.7 601.7	359,172	335,339	694,511 524,730
76			50101520	Labor Oper Customer Acctg - Cust Serv & Info Labor Oper Admin & General	601.7	271,368 929,405	253,362 867,735	1,797,141
78				Labor Oper Adm & Gen - Director & Officer	603.8	0	0	0
79			50102300	Labor Maint Water Treatment	601.4	293,768	274,275	568,044
80				Labor Maint Transmission & Distribution	601.6	682,850	637,540	1,320,391
81 82				Labor Maint Transmssn & Distr - Super & Eng Labor Maint Transmssn & Distr - Mains	601.6 601.6	0 68,677	0 64,120	0 132,797
82 83				Labor Maint Transmssn & Distr - Mains Labor Maint Transmssn & Distr - Fire Mains	601.6	68,677	64,120 0	132,797
84				Labor Maint Transmssn & Distr - Service	601.6	66,519	62,105	128,625
85			50102435	Labor Maint Transmssn & Distr - Meter	601.6	55,468	51,787	107,255
86			50102440	Labor Maint Transmssn & Distr - Hydrants	601.6	54.287	50.685	104.971

601.6

54,287

50,685

Kentucky American Water Company Case No. 2023-00191 Supporting Schedule for Jurisdictional Operating Income Summary Breakdown by Major Account Group & Individual Account

	pdated _Revised					Exhibits\[KAW	C 2023 Rate Case - Income Statem	ent.xlsx]MSFR Inc Stmt by Acct - SCH
ne Major # NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description		5 NARUC Account	Base Period Ending September 30, 2023	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates January 31, 2025
7		50109900			601.8	(3,810,316)	(376,318)	(4,186,6
8		50110000			601.8	727,224	(727,224)	
9 0		50111300 50111400	Labor Oper Non-scheduled Overtime- WT Labor Oper Non-scheduled Overtime- TD		601.3 601.5	323,319 26,676	143,676 11,854	466,9 38,5
1			Labor Oper Non-scheduled Overtime- TD Labor Oper Non-scheduled Overtime- TD Super & Eng		601.5	20,070	11,034	56,5
2		50111415			601.5	4,401	1,956	6,3
3		50111420			601.5	120,866	53,710	174,5
4		50111500			601.7	3,838	1,706	5,5
5 6		50111510 50111520	Labor Oper Non-scheduled Overtime- CA Meter Read Labor Oper Non-scheduled OT - CA Cust Serv & Info		601.7 601.7	74,280 51	33,008 23	107,2
7		50111520			601.8	1,255	558	1,8
3		50112300			601.4	59,181	26,299	85,4
9		50112400			601.6	145,990	64,875	210,8
)			Labor Maint Non-scheduled Overtime- TD Mains		601.6	19,221	8,542	27,7
L		50112430			601.6 601.6	4,015 765	1,784 340	5, 1,
2 3		50112435 50112440			601.6	28,067	12,472	40,
4		50119900			601.8	(726,326)	300,875	(425,
5		50120000	Labor Overtime - Natural Account		601.8	1,723	(1,723)	
5			Labor Oper Scheduled Overtime-WT		601.3	71,219	31,648	102,
7			Labor Oper Scheduled Overtime-TD		601.5	0	0	
8 9		50121405	Labor Oper Scheduled Overtime-TD Super & Eng Labor Oper Scheduled Overtime-TD Lines		601.5 601.5	0	0	
)		50121415			601.5	1,022	454	1,
			Labor Oper Scheduled Overtime CA Merer Read		601.7	0	0	-
		50121600	Labor Oper Scheduled Overtime-AG		0	0	0	
		50122400			601.6	257	114	
1 5			Labor Maint Scheduled Overtime-TD Mains		601.6	0	0	
		50122430 50122440	Labor Maint Scheduled Overtime-TD Service Labor Maint Scheduled Overtime-TD Hydrant		601.6 601.6	0	0	
		50122440			601.8	(1,723)	1,723	
3			Annual Performance Plan		601.8	860,384	(283,487)	576,
)		50171600	Compensation Exp - Options		601.8	0	0	
)			Compensation Expense - RSU/PSU		601.8	106,100	29,964	136,
		50185000	Severance	Total:	601.8	25,942 8,933,356	(25,942) 34,265	8,967
				rotai.		6,933,330	34,203	8,507
401	Pension expense		Pension Expense		604.8	49,546	153,594	203,
		50610100	Pension Cap Credits	Total	604.8	(18,886) 30,661	(47,351) 106,242	(66,
,				. otai		50,001	100,212	100,
401	OPEB expense		PBOP Expense		604.8	(672,683)	85,161	(587,
		50510100	PBOP Cap Credits	Total	604.8	(26,262) (698,945)	13,469 98,630	(12)
				Total		(050,545)	50,030	(000)
401	Group Insurance	50550000	Group Insurance Expense		604.8	2,270,322	263,094	2,533,
		50550100			604.8	(883,774)	(98,718)	(982)
		50560000	Health Savings Account Expense	Total	604.8	26,214 1,412,762	(4,464) 159,912	
				Total		1,412,702	135,512	1,372
401	Other benefits	50421000	401k Expense		604.8	365,556	24,038	389
			401k Expense Cap Credits		604.8	(138,810)	2,687	(136
			Defined Compensation Plan Expense		604.8	492,375	53,219	545
			Defined Comp Plan Exp Cap Credits		604.8 604.8	(181,338)	(12,792) (96)	(194)
			Employee Stock Purchase Plan Expense Retiree Medical Expense		604.8	30,135 35,705	3,865	39
			Retiree Medical Expense Cap Credits		604.8	(14,341)	3,761	(10)
1			Other Welfare - Natural Account		604.8	0	0	
			Other Welfare - Water Treatment		604.3	833	(181)	
			Other Welfare - Transm & Distrib		604.5	1,043	(227)	
			Other Welfare - Customer Accounting Other Welfare - Admin & General		604.7 604.8	513 51,923	(112) (11,304)	40
			Employee Awards		604.8 604.8	51,923 5,164	(11,304) 5,365	40
			Employee Awards Employee Physical Exams		604.8	8,122	(3,404)	4
		50454000	Safety Incentive Awards		604.8	4,469	866	5
			Tuition Aid		604.8	6,660	3,528	10
		50457000	Training Referral Bonus		604.8 604.8	60,069 5,576	(27,039) 80	33 5
		50456000	Neterial Dollus	Total	004.0	733,653	42,254	775
401	Support Services		AWWSC Services - Labor OPEX		634.8	5,507,933	407,921	5,915
			AWWSC Services - Pension OPEX		634.8 634.8	(117,613)	201,792	84
			AWWSC Services - Group Insurance OPEX AWWSC Services - Other Benefits OPEX		634.8 634.8	492,816 410,114	175,206 24,119	668 434
			AWWSC Services - Contracted Services OPEX		634.8	1,292,156	(172,564)	1,119
			AWWSC Services - Office Supplies OPEX		634.8	749,836	(78,369)	671
			AWWSC Services - Rents OPEX		634.8	397,282	(72,702)	324
			AWWSC Services Customer Accounting OPEX		634.8	1,226,707	16,727	1,243
			AWWSC Services - Maint Supplies & Svcs OPEX		634.8	538,811	40,766	579
			AWWSC Services - Other O&M Expense OPEX AWWSC Services - Depr & Amort OPEX		634.8 634.8	381,852	57,616	439
			AVVIVOL DELVICES - LIEUL & AMOLT LIELX		634.8	802,290	(113,403)	688
					634.8	100 797	(521)	100
		53402300	AWWSC Services - General Taxes OPEX		634.8 634.8	422,787 (76,199)	(531) 28.691	
		53402300 53402400			634.8 634.8 634.8	422,787 (76,199) 0	(531) 28,691 0	422, (47,
		53402300 53402400 53402500	AWWSC Services - General Taxes OPEX AWWSC Services - Net Interest OPEX		634.8	(76,199)	28,691	

Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates
NARUC Gro	up Grouping	Account	Acct Description	Account	September 30, 2023	Forecast at Present Rates	January 31, 2025
401	Contracted services		act Svc-Eng - Natural Account	631.8	0	0	
			act Svc-Eng - Water Treatment	631.3	15,000	780	15,7
			act Svc-Eng - Transmission & Distribution	631.5	0	0	
			act Svc-Eng - Admin & General act Svc-Other - Natural Account	631.8 636.8	0	0	
			act Svc-Other - Source of Supply	636.1	29,413	(1,138)	28,2
			act Svc-Other - Water Treatment	636.3	99,755	(40,903)	58,8
			act Svc-Other - Transmission & Distribution	636.5	161,368	(20,614)	140,7
		53150015 Contra	act Svc-Other - Customer Accounting	636.7	(7,720)	7,720	
		53150016 Contra	act Svc-Other - Admin & General	636.8	124,926	528,905	653,8
			act Svc-Temp Empl - Natural Account	636.8	0	0	
			act Svc-Temp Empl - Water Treatment	636.3	0	0	
			act Svc-Temp Empl - Transmssn & Distr	636.5	9,456 0	491 0	9,9
			act Svc-Temp Empl - Admin & General act Svc-Lab Testing - Water Treatment	636.8 635.3	6,614	(2,444)	4,1
			act Services - Accounting	632.8	15,000	780	15,7
			act Services - Audit Fees	632.8	257,311	(82,704)	174,6
			act Services - Legal	633.8	511,431	(180,161)	331,2
		53157000 Contra	act Services - Outplacement	675.8	4,200	218	4,4
				Total	1,226,754	210,930	1,437,6
	Building Maintenance						
401	and Services		icity - Natural Account	675.8	0	0	
			icity - Water Treatment	675.3	15,774	1,272	17,
			icity - Transmission & Distribution	675.5 675.8	120,133	9,686	129,
			icity - Admin & General nds Keeping - Natural Account	675.8	78,351 0	6,317 0	84,
			nds Keeping - Source of Supply	675.1	0	0	
			nds Keeping - Water Treatment	675.3	112,157	9,043	121,
			nds Keeping - Transmission & Distribution	675.5	30,129	2,429	
		52546016 Grour	nds Keeping - Admin & General	675.8	123,580	9,964	133,
		52548000 Heatin	ng Oil/Gas - Natural Account	675.8	0	0	
			ng Oil/Gas - Source of Supply	675.1	2,255	182	2,
			ng Oil/Gas - Water Treatment	675.3	36,834	2,970	39,
			ng Oil/Gas - Transmission & Distribution	675.5	2,056	166	2,
			ng Oil/Gas - Admin & General	675.8	16,019	1,292	17,
			orial - Natural Account orial - Water Treatment	675.8 675.3	0 6,355	0 512	6,
			orial - Transmission & Distribution	675.5	3,540	285	3,
			prial - Admin & General	675.8	98,944	7,977	106,
			ity Service - Natural Account	675.8	0	0	100,
			ity Service - Source of Supply	675.1	43,132	3,477	46,
		52571013 Securi	ity Service - Water Treatment	675.3	0	0	
		52571014 Securi	ity Service - Transmission & Distribution	675.5	0	0	
			ity Service - Admin & General	675.8	439	35	
		52571100 Add'l		675.8	60,485	4,877	65,
			Removal - Natural Account	675.8	0	0	
			Removal - Source of Supply	675.1	296	(296)	13
			Removal - Water Treatment Removal - Transmission & Distribution	675.3 675.5	11,759 7,715	948 622	12, 8,
			Removal - Admin & General	675.8	5,701	460	6,
			r & WW - Natural Account	675.8	0	0	σ,
			r & WW - Source of Supply	675.1	39,032	3,147	42,
		52583013 Water	r & WW - Water Treatment	675.3	(10,467)	(844)	(11,
		52583014 Water	r & WW - Transmission & Distribution	675.5	(23)	(2)	
		52583016 Water	r & WW - Admin & General	675.8 Total	39,905 844,101	3,217 67,736	43, 911,
				Total	044,101	07,730	511,
401	Telecommunication expenses	52574000 Telepl	hone - Natural Account	675.8	0	0	
			hone - Source of Supply	675.1	11	2	
		52574013 Telepl	hone - Water Treatment	675.3	6,643	1,408	8,
		52574014 Telepl	hone - Transmission & Distribution	675.5	42	9	
		52574015 Telepl	hone - Customer Accounting	675.7	5,284	1,120	6,
			hone - Admin & General	675.8	81,659	17,312	98
			hone - Natural Account	675.8	0	0	
			hone - Source of Supply	675.1	42	9	
			hone - Water Treatment hone - Transmission & Distribution	675.3 675.5	2,568	544 290	3
			hone - Customer Accounting	675.7	1,368 5,020	1,064	6
			hone - Admin & General	675.8	103,479	21,938	125
			Lines - Admin & General	675.8	20,822	4,414	25
			ess - Service First - Natural Account	675.8	,	0	
			ess - Service First - Admin & General	675.8	(9,656)	9,656	
				Total	217,280	57,769	275,
	Postage, printing and						
401	stationary		hight Shipping - Natural Account	675.8	0	0	
			hight Shipping - Source of Supply	675.1	7	7 (1.210)	-
			hight Shipping - Water Treatment	675.3	11,029	(1,319)	9,
			hight Shipping - Transmission & Distribution	675.5	273	(68)	
			night Shipping - Admin & General ge - Natural Account	675.8 675.8	1,788 0	(147) 0	1,
			ge - Natural Account ge - Admin & General	675.8	508	(416)	
		52566700 Printi		0/3.0	482	(416)	

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

Exhibit 37, Schedule C-2 Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Major	Financial Statement	SAP GL SAP GL	96 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates
NARUC Grou	p Grouping	Account Acct Description	Account Total	September 30, 2023	Forecast at Present Rates	January 31, 2025 12,
			Iotai	14,087	(2,000)	12,
	Office supplies and					
401	services	52510000 Bank Service Charges - Natural Account	675.8	0	0	
		52510016 Bank Service Charges - Admin & General	675.8	0	0	
		52512500 Books & Publications	675.8	284	117	
		52526100 Credit Line Fees Interco	675.8	61,754	9,984	71,
		52542000 Forms - Natural Account	675.8	0	0	
		52542016 Forms - Admin & General	675.8	0	0	
		52562000 Office & Admin Supplies - Natural Account 52562011 Office & Admin Supplies - Source of Supply	675.8	0	0	
		52562011 Office & Admin Supplies - Source of Supply 52562013 Office & Admin Supplies - Water Treatment	675.1 675.3	11,577	921	12,
		52562013 Office & Admin Supplies - Transmssn & Distr	675.5	5,520	2,567	12,
		52562015 Office & Admin Supplies - Customer Accounting	675.7	424	(108)	0.
		52562016 Office & Admin Supplies - Admin & General	675.8	16,430	4,114	20
		52571500 Software Licenses	675.8	36,557	13,007	49
		52582000 Uniforms - Natural Account	675.7	0	0	
		52582011 Uniforms - Source of Supply	675.1	0	0	
		52582012 Uniforms - Pumping	675.3	21	21	
		52582013 Uniforms - Water Treatment	675.3	20,696	(8,994)	11
		52582014 Uniforms - Transmission & Distribution	675.5	126,866	(63,609)	63
		52582016 Uniforms - Admin & General	675.7	1,944	(1,944)	
		52599800 PCard Undistributed	675.8	1,777	(513)	1
		52801000 Capital Purchases Clearing	675.8	0	÷	220
			Total	283,848	(44,437)	239
	Advertising &					
401	marketing expenses	52503000 Advertising	660.8	0	0	
			Total	0	0	
				-	-	
	Employee Related					
401	Expense	52534000 Employee Expenses	675.8	74,521	1,452	75
		52534200 Conferences & Registration	675.8	17,299	3,606	20
		52535000 Meals Deductible	675.8	43,455	2,777	46
		52535100 Meals Non-Deductible	675.8	882	(224)	
		52567000 Relocation Expenses	675.8	24,057	8,940	32
				160,214	16,550	176
	Missellano					
401	Miscellaneous expenses	52000000 M & S (O&M) - Natural Account	620.5	3,333	2,664	5
401	capenses	52000000 M & S (O&M) - Natural Account 52001100 M & S Oper - Source of Supply	620.5	3,333 906	2,664	5
		52001200 M & S Oper - Pumping	620.1	47	(47)	
		52001300 M & S Oper - Water Treatment	620.3	104,049	1,553	105
		52001400 M & S Oper - Transmission & Distribution	620.5	117,682	47,293	164
		52001500 M & S Oper - Customer Accounting	620.7	0	0	
		52001600 M & S Oper - Admin & General	620.8	(1,354)	(20,700)	(22
		52500000 Misc Exp (O&M) - Natural Acct	675.8	0	0	
		52501100 Misc Oper - Source of Supply	675.1	752	(18)	
		52501200 Misc Oper - Pumping	675.1	0	0	
		52501300 Misc Oper - Water Treatment	675.3	108,544	(16,209)	92
		52501400 Misc Oper - Transmission & Distribution	675.5	80,667	9,143	89
		52501600 Misc Oper - Admin & General	675.8	75,057	(77,803)	(2
		52513200 Business Development	675.8	0	0	
		52514000 Charitable Contribution Deductible	675.8	59,366	(59,366)	
		52514100 Charitable Contribution Nondeductible	675.8	0	0	
		52514500 Charitable Donations - Health/Education/Environr 52514600 Charitable Donations - Community	mnt 675.8 675.8	0	0	
		52514600 Charitable Donations - Community 52514700 Community Partnerships	675.8	(786)	(889)	(1
		52514700 Community Partierships 52514900 Customer Education	675.8	21,058	4,922	25
		52514900 Customer Education 52514901 Customer Education Communication - Reg	675.8	21,038	4,522	2.
		52514903 Customer Education Communication - Issues	675.8	0	0	
		52514904 Customer Education Communication - Conservation		15,264	12,445	27
		52514905 Customer Education Communication - Printed	675.8	0	0	
		52514907 Customer Education - Press Releases	675.8	0	0	
		52514909 Customer Education - Video & Photo	675.8	5,934	723	6
		52515000 Community Relations - Events	675.8	5,009	3,882	8
		52515001 Community Relations - Specialty	675.8	9,409	(5,024)	4
		52522000 Community Relations	675.8	3,291	(3,291)	
		52524000 Co Dues/Membership Deductible	675.8	131,508	9,146	140
		52524100 Co Dues/Membership Nondeductible	675.8	0	0	
		52525000 Condemnation Costs	675.8	0	0	
		52527000 Directors Fees	675.8	86,991	12,747	99
		52540000 Amort Bus Services Proj Exp 52548100 Hiring Costs	675.8 675.8	53 0	60 0	
		52548100 Hiring Costs 52549000 Injuries and Damages	675.8	0	0	
		52549000 Injuries and Damages 52549500 Inventory Physical Write-off Scrap	675.8	(145,387)	150,888	5
		52554500 Lab Supplies	675.3	(145,387) 84,853	20,264	105
		52556000 Lobbying Expenses	675.8	64,655 0	20,204	103
		52556500 Low Income Pay Program	675.8	(0)	0	
		52564000 Penalties Nondeductible	675.8	0	0	
		52568000 Research & Development	675.8	28,376	2,345	30
		52579000 Trustee Fees	675.8	21,886	675	22
		52585000 Discounts Available	675.8	(108,259)	2,686	(105
		52586000 PO Small Price Differences - within tolerance	675.8	439	(488)	
				708,688	98,625	807

Major	Financial Statement	SAP GL SAP GL	96 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates
NARUC Group		Account Acct Description	Account	September 30, 2023	Forecast at Present Rates	January 31, 2025
401	Rents	54110000 Rents-Real Property - Natural Account 54110011 Rents-Real Property - Source of Supply	641.8 641.1	0 17,272	(0) 5,173	2
		54110011 Rents-Real Property - Transmission & Distribution	641.5	8,710	3,243	1
		54110016 Rents-Real Property - Admin & General	641.8	8,000	1,900	
		54140000 Rents-Equipment - Natural Account	642.8	0	(0)	
		54140011 Rents-Equipment - Source of Supply	642.1	0	105	
		54140013 Rents-Equipment - Water Treatment	642.3	0	2,777	
		54140014 Rents-Equipment - Transmission & Distribution 54140016 Rents-Equipment - Admin & General	642.5 642.8	256 3,343	(256) (3,343)	
		34140010 Kents-Equipment - Aumin & General	Total	37,581	9,598	4
					(=====)	10
401	Transportation	55000000 Transportation (O&M) - Natural Account	650.8 650.1	49,845 0	(76,791) 0	(2
		55000011 Transportation Oper - Source of Supply 55000013 Transportation Oper - Water Treatment	650.3	1,789	296	
		55000014 Transportation Oper - Transmission & Distribution	650.5	694	(661)	
		55000015 Transportation Oper - Customer Accounting	650.7	0	0	
		55000016 Transportation Oper - Admin & General	650.8	94	110	
		55000023 Transportation Maint - Water Treatment	650.4	213	229	
		55000024 Transportation Maint - Transmission & Distribution	650.6	1,387	(327)	
		55000100 Transportation Capitalized Credits	650.8	(418,172)	54,564	(36
		55010100 Transportation Lease Costs	650.8	108,110	5,573	11
		55010200 Transportation Lease Fuel	650.8	441,648	66,876	50
		55010300 Transportation Lease Maint	650.8	411,361	701	41
		55010500 Transportation - Reimburse Employee Personal Use	650.8 Total	6,311 603,279	448 51,019	65
			lotal	003,275	51,015	
	Uncollectible accounts					
401	expense	57010000 Uncoll Accts Exp	670.7	0	0	
		57010015 Uncoll Accts Exp CA 57010016 Uncoll Accts Exp AG	670.7	450,103	194,126	64
		57010016 Uncoll Accts Exp AG	670.7 Total	38,316 488,418	(5,851) 188,276	67
			Total	400,410	100,270	
	Customer accounting,					
401	other	52501500 Misc Oper - Customer Accounting	675.7	0	349,284	34
		52501510 Misc Oper - Customer Accounting Mtr Read	675.7	2,311	(2,311)	
		52501520 Misc Oper - Customer Accounting Cust Serv	675.7	0	0	
		52510015 Bank Service Charges - Customer Accounting	675.7	113,670	10,462	12
		52514906 Customer Education - Bill Inserts 52520000 Collection Agencies	675.8 675.7	0 11,018	0 (5,461)	
		52542015 Forms - Customer Accounting	675.7	0	(3,401)	
		52562515 Overnight Shipping - Customer Accounting	675.7	0	0	
		52566015 Postage - Customer Accounting	675.7	0	0	
			Total	126,998	351,974	47
401	Regulatory expense	56610000 Regulatory Exp - Amortization	666.8	224	660,295	66
		56670000 Regulatory Exp - Other	668	0	0	-
			Total	224	660,295	66
	Insurance other than					
401	group	55110000 Insurance Vehicle	656.8	31,360	3,654	:
		55710000 Insurance General Liabilty	657.8	774,741	98,440	8
		55711000 Insurance Casualty Reserve	657.8	9,401	(9,401)	
		55720000 Insurance Workers Compensation	658.8	101,520	7,539	10
		55720100 Insurance WC Capitalized Credits	658.8	(36,064)	(3,156)	(
		55730000 Insurance Other 55740000 Insurance Property	659.8 659.8	15,778 520,147	4,423 134,922	6
		55740000 insurance Property	Total	1,416,883	236,421	1,6
				, ,		
	Maintenance supplies		620.2	0	0	
401	Maintenance supplies and services	62002100 M&S Maint - Source of Supply			25,878	2
401		62002300 M&S Maint - Water Treatment	620.4	247,404	(4.240)	(-
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution	620.6	(40,614)	(4,248)	
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General	620.6 620.8	(40,614) (1,987)	(208)	
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply	620.6 620.8 675.2	(40,614) (1,987) 0	(208) 0	
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General	620.6 620.8 675.2 675.4	(40,614) (1,987) 0 30,457	(208) 0 3,186	
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment	620.6 620.8 675.2	(40,614) (1,987) 0	(208) 0	4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admir & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502400 Misc Maint - Transmission & Distribution	620.6 620.8 675.2 675.4 675.6	(40,614) (1,987) 0 30,457 421,158	(208) 0 3,186 44,053	4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502400 Misc Maint - Transmission & Distribution 62502600 Misc Maint - Admin & General	620.6 620.8 675.2 675.4 675.6 675.8	(40,614) (1,987) 0 30,457 421,158 79,343	(208) 0 3,186 44,053 8,299	4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502400 Misc Maint - Transmission & Distribution 62502600 Misc Maint - Admin & General 62510000 Amort Def Maint - Natural Account 62512300 Amort Def Maint - Water Treatment 62512400 Amort Def Maint - Transmission & Distribution	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.4 675.6	(40,614) (1,987) 0 30,457 421,158 79,343 0 0 208,210 1,017,654	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502	1,4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502600 Misc Maint - Admin & General 62502600 Misc Maint - Admin & General 62512000 Amort Def Maint - Natural Account 62512400 Amort Def Maint - Treatment 62522600 Misc Maint - Treatment 62522700 Misc Maint - Treatment 62520700 Misc Maint Paving/Backfill	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.4 675.6 675.6 675.6	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565	1,4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502400 Misc Maint - Transmission & Distribution 62502600 Misc Maint - Admin & General 62510000 Amort Def Maint - Natural Account 62512300 Amort Def Maint - Vater Treatment 62512400 Amort Def Maint - Transmission & Distribution 62522400 Misc Maint - Transmission & Distribution 62520700 Misc Maint Paring/Backfill 62520800 Misc Maint Permits - Natural Account	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0	1,4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502400 Misc Maint - Transmission & Distribution 62502600 Misc Maint - Admin & General 62510200 Amort Def Maint - Natural Account 62512400 Amort Def Maint - Water Treatment 62520700 Misc Maint Paring/Backfill 62520800 Misc Maint Permits - Natural Account 62520824 Misc Maint Permits - Transmission & Distribution	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6 675.6	(40,614) (1,987) 0 0 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0 0	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 0 0	1,4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502600 Misc Maint - Transmission & Distribution 62502600 Misc Maint - Admin & General 62510000 Amort Def Maint - Natural Account 62512400 Amort Def Maint - Transmission & Distribution 62520700 Misc Maint Paving/Backfill 62520800 Misc Maint Permits - Natural Account 62520800 Misc Maint Permits - Natural Account 62520802 Misc Maint Permits - Transmission & Distribution 63110023 Contract Svc-Eng Maint - Water Treatment	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6 675.6 675.6 631	(40,614) (1,987) 0 30,457 421,158 79,343 0 0 208,210 1,017,654 62,764 0 0 3,874	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 0 0 405	1,4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502600 Misc Maint - Admin & General 62502600 Misc Maint - Admin & General 62510000 Amort Def Maint - Natural Account 62512300 Amort Def Maint - Vater Treatment 6252400 Misc Maint Paving/Backfill 62520700 Misc Maint Paving/Backfill 62520800 Misc Maint Permits - Natural Account 62520824 Misc Maint Permits - Natural Account 62520824 Misc Maint Permits - Transmission & Distribution 63110023 Contract Svc-Eng Maint - Water Treatment 63110026 Contract Svc-Eng Maint - Admin & General	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6 675.6 631 632	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0 0 0 3,874 0 0 0	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 405 0 405 0	1,4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502400 Misc Maint - Transmission & Distribution 62502600 Misc Maint - Admin & General 62510200 Amort Def Maint - Natural Account 62512400 Amort Def Maint - Water Treatment 62512400 Amort Def Maint - Transmission & Distribution 62520700 Misc Maint Paving/Backfill 62520800 Misc Maint Permits - Natural Account 62520824 Misc Maint Permits - Transmission & Distribution 63110023 Contract Svc-Eng Maint - Admin & General 63150021 Contract Svc-Other Maint - Source of Supply	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6 631 632 632 636.2	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0 0 3,874 0 0 3,874 0 0 6,417	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 0 0 405 0 0 671	1,4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502600 Misc Maint - Admin & General 62502600 Misc Maint - Admin & General 62510000 Amort Def Maint - Natural Account 62512300 Amort Def Maint - Vater Treatment 6252400 Misc Maint Paving/Backfill 62520700 Misc Maint Paving/Backfill 62520800 Misc Maint Permits - Natural Account 62520824 Misc Maint Permits - Natural Account 62520824 Misc Maint Permits - Transmission & Distribution 63110023 Contract Svc-Eng Maint - Water Treatment 63110026 Contract Svc-Eng Maint - Admin & General	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6 675.6 631 632	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0 0 0 3,874 0 0 0	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 405 0 405 0	1,4
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502400 Misc Maint - Water Treatment 62502600 Misc Maint - Admin & General 62510200 Amort Def Maint - Natural Account 62512400 Amort Def Maint - Water Treatment 62522400 Misc Maint Paving/Backfill 62520700 Misc Maint Permits - Natural Account 62520824 Misc Maint Permits - Transmission & Distribution 63110023 Contract Svc-Eng Maint - Mater Treatment 63110021 Contract Svc-Other Maint - Source of Supply 63150023 Contract Svc-Other Maint - Water Treatment	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6 631 632 636.2 636.2 636.6 636.8	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0 0 3,874 0 0 3,874 0 0 6,417 297,684 40,448 38,155	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 405 0 405 0 671 31,138 4,231 3,991	4 1,4 3
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502600 Misc Maint - Admin & General 62502600 Misc Maint - Natural Account 62512400 Amort Def Maint - Natural Account 62512400 Amort Def Maint - Transmission & Distribution 62520700 Misc Maint Paring/Backfill 62520800 Misc Maint Parmits - Natural Account 62520824 Misc Maint Permits - Natural Account 63110023 Contract Svc-Eng Maint - Water Treatment 63110023 Contract Svc-Eng Maint - Water Treatment 63150021 Contract Svc-Other Maint - Surce of Supply 63150023 Contract Svc-Other Maint - Surce of Supply 63150024 Contract Svc-Other Maint - Transmission & Distribution	620.6 620.8 675.2 675.4 675.6 675.6 675.6 675.6 675.6 675.6 675.6 631 632 636.2 636.4 636.6	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0 0 3,874 0 6,417 297,684 40,448	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 0 405 0 405 0 671 31,138 4,231	4 1,4 3
	and services	62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502600 Misc Maint - Admin & General 62502600 Misc Maint - Admin & General 62512400 Amort Def Maint - Natural Account 62512400 Amort Def Maint - Transmission & Distribution 62520700 Misc Maint Paving/Backfill 62520800 Misc Maint Parmits - Natural Account 62520800 Misc Maint Permits - Natural Account 63110023 Contract Svc-Eng Maint - Water Treatment 63110023 Contract Svc-Cher Maint - Water Treatment 63150021 Contract Svc-Other Maint - Water Treatment 63150024 Contract Svc-Other Maint - Water Treatment 63150024 Contract Svc-Other Maint - Mater Treatment 63150024 Contract Svc-Other Maint - Transmission & Distri 63150024 Contract Svc-Other Maint - Transmission & Distri 63150024 Contract Svc-Other Maint - Transmission & Distri 63150026 Contract Svc-Other Maint - Transmission & Distri 63150026 Contract Svc-Other Maint - Transmission & Distri	620.6 620.8 675.2 675.4 675.6 675.6 675.6 675.6 675.6 675.6 675.6 631 632 636.2 636.2 636.4 636.8 7000 636.8	(40,614) (1,987) 0 0 30,457 421,158 79,343 0 0 208,210 1,017,654 62,764 0 0 3,874 0 0 3,874 0 6,417 297,684 40,448 38,155 2,410,967	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 0 405 0 671 31,138 4,231 3,991 314,254	: 40 1,4 5 3
401		62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502600 Misc Maint - Admin & General 62510000 Amort Def Maint - Natural Account 62512400 Amort Def Maint - Vater Treatment 62512400 Amort Def Maint - Water Treatment 62520260 Misc Maint Paving/Backfill 62520800 Misc Maint Paving/Backfill 62520820 Misc Maint Parmits - Natural Account 62520820 Misc Maint Parmits - Natural Account 63110023 Contract Svc-Eng Maint - Water Treatment 63110023 Contract Svc-Other Maint - Source of Supply 63150023 Contract Svc-Other Maint - Transmission & Distri 63150024 Contract Svc-Other Maint - Transmission & Distri 63150026 Contract Svc-Other Maint - Admin & General 63150026 Contract Svc-Other Maint - Admin & General 63150027 Contract Svc-Other Maint - Admin & General 63150028 Contract Svc-Other Maint - Admin & General 63150028 Contract Svc-Other Maint - Admin & General 63150029 Contract Svc-Other Maint - Admin & General	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6 631 632 636.2 636.2 636.4 636.6 636.8 Total	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0 0 0 3,874 0 0 6,417 297,684 40,448 38,155 2,410,967 20,166,160	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 0 405 0 405 0 671 31,138 4,231 3,991 314,254 10,162,489	: 40 1,4 5 3
	and services	62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502400 Misc Maint - Transmission & Distribution 62502400 Misc Maint - Admin & General 62510000 Amort Def Maint - Natural Account 62512300 Amort Def Maint - Vater Treatment 62512400 Amort Def Maint - Water Treatment 62502400 Misc Maint - Transmission & Distribution 62520700 Misc Maint Permits - Natural Account 62520700 Misc Maint Permits - Natural Account 62520824 Misc Maint Permits - Transmission & Distribution 63110023 Contract Svc-Eng Maint - Admin & General 63150021 Contract Svc-Other Maint - Source of Supply 63150023 Contract Svc-Other Maint - Water Treatment 63150024 Contract Svc-Other Maint - Transmission & Distri 63150024 Contract Svc-Other Maint - Transmission & Distri 63150026 Contract Svc-Other Maint - Admin & General 63150026 Contract Svc-Other Maint - Admin & General 63011000 Depreciation Exp - UPIS General 63011000 Depreciation Exp - Vehicles	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6 631 632 636.2 636.4 636.8 Total 403. 403.	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0 0 3,874 0 0 3,874 0 0 6,417 297,684 40,448 38,155 2,410,967 20,166,160 411,444	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 0 405 0 0 405 0 671 31,138 4,231 3,991 314,254 10,162,489 (411,444)	3 44 1,4: 0 3: 2,7: 30,3:
	and services	62002300 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution 62002600 M&S Maint - Admin & General 62502100 Misc Maint - Source of Supply 62502300 Misc Maint - Water Treatment 62502600 Misc Maint - Admin & General 62510000 Amort Def Maint - Natural Account 62512400 Amort Def Maint - Vater Treatment 62512400 Amort Def Maint - Water Treatment 62520260 Misc Maint Paving/Backfill 62520800 Misc Maint Paving/Backfill 62520820 Misc Maint Parmits - Natural Account 62520820 Misc Maint Parmits - Natural Account 63110023 Contract Svc-Eng Maint - Water Treatment 63110023 Contract Svc-Other Maint - Source of Supply 63150023 Contract Svc-Other Maint - Transmission & Distri 63150024 Contract Svc-Other Maint - Transmission & Distri 63150026 Contract Svc-Other Maint - Admin & General 63150026 Contract Svc-Other Maint - Admin & General 63150027 Contract Svc-Other Maint - Admin & General 63150028 Contract Svc-Other Maint - Admin & General 63150028 Contract Svc-Other Maint - Admin & General 63150029 Contract Svc-Other Maint - Admin & General	620.6 620.8 675.2 675.4 675.6 675.8 675.6 675.6 675.6 675.6 675.6 675.6 631 632 636.2 636.2 636.4 636.6 636.8 Total	(40,614) (1,987) 0 30,457 421,158 79,343 0 208,210 1,017,654 62,764 0 0 0 3,874 0 0 6,417 297,684 40,448 38,155 2,410,967 20,166,160	(208) 0 3,186 44,053 8,299 0 (208,210) 398,502 6,565 0 0 405 0 405 0 671 31,138 4,231 3,991 314,254 10,162,489	: 40 1,4 5 3

Data: X Base Period X Forecast Period Version: X Original _Updated _Revised Exhibit 37, Schedule C-2

ne Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates
# NARUC Gr	oup Grouping	Account	Acct Description	Account	September 30, 2023	Forecast at Present Rates	January 31, 2025
20		68012500 Deprecia	tion Exp - Amort CIAC Nontax	403.	(1,438,521)	(2,886,456)	(4,324,97
21		68311000 Rem Cost		403.	3,577,847	982,771	4,560,61
22		68312000 Rmv Csts		403.	(301,833)	(27,662)	(329,49
23		68312500 Rmv Csts	-NNS CIAC NT	403.	(452,116)	(348,626)	(800,74
24				Total	21,356,111	7,384,226	28,740,33
25							
26 406 & 40	7 Amortization	68252000 Amortiza		407.1	0	0	
27			tion - Reg Asset AFUDC	407.1	0	0	
28		68255000 Amortiza		406.	23,284	(8,561)	14,72
29			tion - Property Losses	407.2	57,080	0	57,08
30		68258000 Amortiza	tion - Reg Asset	407.4	6,900	(6,900)	
31 32					87,264	(15,461)	71,80
52							
33 409	Current federal income taxes - operating	69011000 FIT-Curre	nt	409.10	564,538	(521,617)	42,92
34	tunes operating	69012000 FIT-Prior		409.10	0	(321,017)	12,52
35		69021000 SIT-Curre		409.11	(15,044)	(131,967)	(147,01
36		69022000 SIT-Prior		409.11	0	0	
37					549,494	(653,584)	(104,03
38							
	Deferred federal						
39 410	income tax expense	69061000 Def FIT-C	urrent Year	410.10	0	0	
40		69062000 Def FIT-P		410.10	0	0	
41		69063000 Def FIT-R		410.10	(795,362)	(155,254)	(950,61
42		69063200 Def FIT-R		410.10	0	0	
13		69065000 Def FIT-C		410.10	5,090,338	(1,669,612)	3,420,7
14		69071000 Def SIT-C		410.11	0	0	
5		69072000 Def SIT-P	,	410.11	0	0	
6		69073000 Def SIT-R		410.11	0	0	
17		69073200 Def SIT-R		410.11	0	0	
48		69073500 Def SIT-C	ther	410.11	1,432,306	(417,213)	1,015,09

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 37, Schedule C-2 Exhibits\IKAWC 2023 Rate Case - Income Statement.xlsxIMSFR Inc Stmt bv Acct - SCH C.2

Line	Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates	
# 1	NARUC Group		Account	Acct Description	Account	September 30, 2023	Forecast at Present Rates	January 31, 2025	
		Amortization of							
51	412	investment tax credits		ent Tax Credits Restored - 3%	412.11	0	0		
52			69524000 Investm	ent Tax Credits Restored - 10%	412.11	(11,833)	11,833		
53						(11,833)	11,833		
54									
55	408	General taxes	68520000 Property		408.11	7,990,442	1,823,290	9,813,73	
56			68520100 Tax Disc	ounts	408.11	(299)	299		
57			68532000 FUTA		408.12	10,035	(3,612)	6,42	
58			68532100 FUTA Ca	p Credits	408.12	(3,677)	1,336	(2,34	
59			68533000 FICA		408.12	980,883	56,037	1,036,92	
60			68533100 FICA Cap	Credits	408.12	(350,060)	(27,287)	(377,34	
61			68535000 SUTA		408.12	42,647	42,647 (37,603)		
62			68535100 SUTA Ca	p Credits	408.12	(12,789)	10,942	(1,84	
63			68543000 Other Ta	xes and Licenses	408.13	6,032	(6,032)		
164			68545000 Utility R	eg Assessment	408.10	153,974	17,036	171,010	
65						8,817,187	1,834,407	10,651,594	
166		Operating Income	Operating	Income = Account Groups 400+420-401-4	403-406-407-408-409-410-412	\$34,302,767	(\$7,400,612)	\$26,902,15	
167									
_	reakdown by	Major Account Group							
69	400	Sum Operating Revenues				112,476,773	2,064,274	114,541,04	
70	420	Sum AFUDC				0	1,672,091	1,672,09	
71	401	Sum Operating Expenses				41,648,501	4,817,635	46,466,13	
72	403	Sum Depreciation Expense				21,356,111	7,384,226	28,740,33	
73	406	Sum Amortization of UPA	A			23,284	(8,561)	14,72	
74	407	Sum Amortization Expension	ie in the second se			63,980	(6,900)	57,08	
75	408	Sum Taxes Other Than in				8,817,187	1,834,407	10,651,59	
76	409	Sum Current Income Taxe	25			549,494	(653,584)	(104,08	
77	410	Sum Deferred Tax				5,727,282	(2,242,079)	3,485,20	
						(44,000)	11 022		
478 <u>-</u> 479	412	Sum Investment Tax Cred	lits		Operating Income Summary	(11,833) \$34,302,767	11,833 (\$7,400,612)	\$26,902,15	

EXHIBIT 37 SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

Base Period: For the 12 Months Ended September 30, 2023

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

For electronic version, see KAW_APP_EX37D_063023.pdf.

Kentucky American Water Company Case No. 2023-00191 Summary of Jurisdictional Adjustments to Operating Income by Major Account

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 37, Schedule D-1

Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust D.1

			Base Period		Forecast Year at Present Rates	
Line	Major NARUC		12 Months Ending	Adjust for Forecast	12 Months Ending	Supporting
Number	Account Group	Description	September 30, 2023	at Present Rates	January 31, 2025	Schedule Information
1	400 (and 420)	Operating Revenues	\$112,476,773	\$3,736,365	\$116,213,137	See D-2
		(Adjustment for Forecast Includes AFUDC, from Account Group 420,				
2		per Prior Orders re: inclusion of CWIP in Rate Base)				
3						
4	401	Operating Expenses	41,648,501	4,817,635	46,466,136	See D-2
5						
6	403	Depreciation Expense	21,356,111	7,384,226	28,740,336	See D-2
7						
8	406	Amortization of Utility Plant Acquisition Adjustments	23,284	(8,561)	14,723	See D-2
9						
10	407	Amortization Expense	63,980	(6,900)	57,080	See D-2
11		•				
12	408	Taxes Other Than Income	8,817,187	1,834,407	10,651,594	See D-2
13			-,- , -	,, -	-,,	
14	409	Income Taxes (Current, Utility Operating Income)	549,494	(653,584)	(104,089)	See D-2
15				(()	
16	410	Provision for Deferred Income Taxes	5,727,282	(2,242,079)	3,485,202	See D-2
19	110		5,727,202	(2)212,0737	3,103,202	
20	412	Investment Tax Credits	(11,833)	11,833	0	See D-2
20	712		(11,055)	11,000	0	-
		Utility Operating Income	\$34,302,767	(\$7,400,612)	\$26,902,155	

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Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

Exhibit 37, Schedule D-2

Kentucky American Water Company Case No. 2023-00191 Supporting Schedule for Individual Adjustments to Operating Income

Data: X Base Period X Forecast Period

Version: X Original _Updated _Revised

Version	: <u>X</u> Origina	al _Updated _Revised	B	•	F			Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2		
	Major		Base Period	Adjustment for Forecast	Forecast Year at Present Rates					
Line	NARUO		Ending	at Present	12 Months Ending	Work	Workpaper			
#	Acct. Gro	Description	September 30, 2023	Rates	January 31, 2025	Paper #	Excel Location	Description of Adjustment		
1	400	Operating Revenues								
2 3		Water Revenues Residential Sales	\$61,416,885	\$561,149	\$61,978,034	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP	The Residential Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.		
4		Commercial Sales	29,059,208	817,512	29,876,720	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP	The Commercial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.		
5		Industrial Sales	2,767,939	108,581	2,876,520	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP	The Industrial Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.		
6		Public Fire	4,694,791	212,410	4,907,201	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	The Public Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.		
7		Private Fire	3,374,437	158,457	3,532,895	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP	The Private Fire adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.		
8		Public Authority Sales	7,207,271	268,552	7,475,823	Exhibit 37, Schedule M-1	Support.xlsm]LinkOut Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	The Public Authority Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.		
9		Sale for Resale	1,374,712	(92,425)	1,282,287	Exhibit 37, Schedule M-1		The Sale for Resale adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.		
10		Miscellaneous Sales	126,202	(20,028)	106,174	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	The Miscellaneous Sales adjustment is based on the change in billing determinants and price for billed water revenue and to eliminate the net change in unbilled accrued utility revenues recorded during the base period.		
12	400	Other Revenues					Support.xisinjEnkout			
13		OthRev-Late Pymt Fee	809,820	8,124	817,945	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	To adjust Late Payment Fees for the forecast period.		
14		OthRev-Rent	164,957	32,606	197,564	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	To adjust Other Revenue-Rent for the forecast period.		
15		OthRev-Rent I/C	207,455	17,508	224,963	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	To adjust Other Revenue-Rent I/C for the forecast period.		
17		OthRev-NSF Ck Chrg	32,388	(904)	31,484	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	To adjust Returned Check Charges (Non-Sufficient Funds) for the forecast period.		
18		OthRev-Appl/InitFee	650,498	20,914	671,412	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	To adjust Application and Initiation Fees for the forecast period.		

ine #	Major NARUC Acct. Grou	Description	Base Period Ending September 30, 2023	Adjustment for Forecast at Present Rates	Forecast Year at Present Rates 12 Months Ending January 31, 2025	Work Paper #	Workpaper Excel Location	Description of Adjustment
19		OthRev-Usage Data	59,632	381	60,014		Revenues\[KAWC 2023 Rate	To adjust Usage Data for the forecast period.
		-					Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	
20		OthRev-Reconnct Fee	475,448	3,593	479,041	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	To adjust Reconnect Fees for the forecast period.
21		OthRev-Misc Svc	55,129	(32,158)	22,970	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	To adjust Miscellaneous Service for the forecast period.
23	420	AFUDC	0	1,672,091	1,672,091	W/P - 1-4	Rate Base\[KAWC 2023 Rate Case - Capital-Depr Exp.xlsx]Link Out	Adjustment to Reflect AFUDC for the Forecast Year
24		Total Water , Other & AFUDC Revenues (Sum Lines 3-23)	112,476,773	3,736,365	116,213,137	-		
25 26	401	Operating Expense						
27		0&M:						
28		Purchased Water	379,970	(10,996)	368,973	W/P - 3-2	O&M\[KAWC 2023 Rate Case - Purchased Water Exhibit.xlsx]Exhibit	The Purchased Water adjustment is based on the normalization of usage and latest purchased water rates.
29		Fuel & Power	5,363,786	300,828	5,664,614	W/P - 3-3	O&M\[KAWC 2023 Rate Case - Fuel and Power Exhibit.xlsx]Exhibit	The Fuel and Power adjustment is based on the change in system delivery, price inflation, process changes for UV treatments, and the ending of interruptible demand credits and non-compliance penalty.
30		Chemicals	4,498,283	1,126,309	5,624,592	W/P - 3-4	O&M\[KAWC 2023 Rate Case - Chemicals Exhibit.xlsx]Exhibit	The Chemicals adjustment is based on the normalization of usage, changes in system delivery, and chemical price changes.
31		Waste Disposal	459,292	220,112	679,404	W/P - 3-5	O&M\[KAWC 2023 Rate Case - Waste Disposal Exhibit.xlsx]Exhibit	The Waste Disposal adjustment is based on an increase in cleanout expense to address cleanout backlog and vendor changes, and chemical price increases.
32		Salaries and Wages	8,933,356	34,265	8,967,621	W/P - 3-1	O&M\[KAWC 2023 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	30,661	106,242	136,903	W/P - 3-1c	O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Pension Exhibit	Adjustment reflects Kentucky's allocation of the current Pension Service Cost estimate for the mon February 2024 - January 2025. Expense is net of capitalization.
34		OPEB	(698,945)	98,630	(600,315)	W/P - 3-1a	O&M\[KAWC 2023 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 month February 2024 - January 2025. Expense is net of capitalization.
35		Group Insurance	1,412,762	159,912	1,572,674	W/P - 3-1a	O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Group Ins Exhibit	Adjustment reflects costs for all group insurances net of employee contributions, at selected 2023 plan rates where available. Expense is net of capitalization and sewer utility charges.
36		Other Benefits	733,653	42,254	775,907	W/P - 3-1b	O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Other Benefits Exhibit	Adjustment reflects costs forecasted wages adjusted by participation percentage, including allowances for tuition assitance, training, drug screenings, health & safety incentives, and biologica exposure vaccinations.
37		Support Services	11,996,359	523,069	12,519,428	W/P - 3-7	O&M\[KAWC 2023 Rate Case - Support Services Exhibit.xlsx]Exhibit	Adjustment reflects an increase in Labor, Labor Related, and Other Costs (including the application Bureau of Labor Statistics inflation factor) with an offset reflected in the removal of charitable contributions, advertising, and severance in addition to the .06% allocation of costs to the sewer division.
38		Contract Services	1,226,754	210,930	1,437,684	W/P - 3-18	O&M\[KAWC 2023 Rate Case - Contract Services Exhibit.xlsx]Exhibit	The Contract Services adjustment is based on the difference between the base period amounts fro October 2022 through September 2023 and the forecasted future test year based on expected inflation of costs amounts for February 2024 through January 2025. In addition, the adjustment includes expenses related to utility location and leak detection services that the company anticipat to begin incurring during the second half of the base period.

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Line	Major NARUC		Base Period Ending	Adjustment for Forecast at Present	Forecast Year at Present Rates 12 Months Ending	Work	Workpaper	
# 39	Acct. Grou	Description	September 30, 2023	Rates	January 31, 2025	Paper #	Excel Location	Description of Adjustment
		Building Maintenance & Services	844,101	67,736	911,837	W/P - 3-12	O&M\[KAWC 2023 Rate Case - Building Maintenance & Services Exhibit.xlsx]Exhibit	Building Maintenance & Services adjustment is based on the difference between the base period amounts and the forecasted future test year based on expected inflation of costs.
40	Т	elecommunications	217,280	57,769	275,049	W/P - 3-14	O&M\[KAWC 2023 Rate Case - Telecommunications Exhibit.xlsx]Exhibit	The Telecommunications adjustment is based on normalization of expense levels, and additional expense for new phones and vehicle telematics.
41	Ρ	Postage, Printing, & Stationary	14,087	(2,000)	12,087	W/P - 3-15	O&M\[KAWC 2023 Rate Case - Postage, Printing & Stationary Exhibit.xlsx]Exhibit	Postage, Printing & Stationary adjustment is based on the difference between the base period amounts and the forecasted future test year.
42	C	Office Supplies & Services	283,848	(44,437)	239,411	W/P - 3-16	O&M\[KAWC 2023 Rate Case - Office Supplies Exhibit.xlsx]Exhibit	The Office Supplies & Services Expense adjustment was reduced by \$74K based on a new Uniform vendor and yearly stipend per employee for the next 5 years, and an increase of \$21K was from 3.3 inflation factor applied to all other accounts (which is the 3-year average BLS inflation factor).
43	Д	Advertising & Marketing	0	0	0	W/P - 3-17	O&M\Advertising & Marketing\[KAWC 2023 Rate Case - Advertising & Marketing Exhibit.xlsx]Exhibit	There are no Adverstising and marketing expenses in the base period and no expense in the foreca year.
44	E	mployee Related Expense	160,214	16,550	176,764	W/P - 3-19	O&M\[KAWC 2023 Rate Case - Employee Related Expense Exhibit.xlsx]Exhibit	The Employee Related Expense adjustment is based on the difference between the base period amounts from October 2022 through September 2023 and the forecasted amounts for February 20 through January 2025 based on inflation of costs.
45	Ν	Иiscellaneous Expense	708,688	98,626	807,314	W/P - 3-20	O&M\[KAWC 2023 Rate Case - Miscellaneous Expense Exhibit.xlsx]Exhibit	The Miscellaneous Expense adjustment is based on the difference between the base period amou from October 2022 through September 2023 due to a Bureau of Labor Statistics CPI inflation factor being applied to forecast through January 31, 2025. Other adjustments include: removal of charita contributions were removed in the amount of \$145K in 2022 and forecasted at \$0 through Januar 2025. Also, \$156K was added to normalize the Inventory Write-off Scrap Account to \$5,000 in 202
46	R	Rents	37,581	9,598	47,180	W/P - 3-11	O&M\[KAWC 2023 Rate Case - Rents Exhibit.xlsx]Exhibit	The Rent Expense adjustment is based on the difference between the base period amounts from October 2022 through September 2023 due to a Bureau of Labor Statistics CPI inflation being app to forecast through January 31, 2025
47	Т	ransportation	603,279	51,019	654,298	W/P - 3-21	O&M\[KAWC 2023 Rate Case - Transportation Exhibit.xlsx]Exhibit	The Transportation Expense adjustment is based on the difference between the base period amo from October 2022 through September 2023 due to a 3-Year Average Inflation factor being applie forecast through January 31, 2025. In addition, the Natural Account and Capitalized Credits accou- were normalized in 2021 and 2022 by Removing Vehicle Purchases.
								Vehicle purchases were recorded to Transportation Expense in 2021 and 2022. Vehicles were deb transportation expense, then capitalizing the asset to the balance sheet by crediting the Cap Cred reclassification will be made and in the future (2023) they will be appropriately record it to the Ca Purchases Clearing Account.
48	L	Incollectible Accounts	488,418	188,276	676,694	W/P - 3-10	O&M\[KAWC 2023 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit	The uncollectible adjustment was calculated by using forecasted water revenues at 12 Months En January 31, 2025 and multiplying by the 3 year average uncollectible percentage for years 2020-20
49	С	Other Customer Accounting	126,998	351,974	478,972	W/P - 3-9	O&M\[KAWC 2023 Rate Case - Customer Accounting Exhibit.xlsx]Exhibit	Customer Accounting was calculated based on the difference between the base period through th forecasted period of September 2023 including a CPI inflation factor applied through January 31, 2 as well as a discrete adjustment for payment transaction fees; other adjustments were made to remove any non re-occuring expenses
50	R	Regulatory Expense	224	660,295	660,519	W/P - 3-6	O&M\[KAWC 2023 Rate Case - Regulatory Expense Exhibit.xlsx]Exhibit	Basis for Base Year: Actual expense for the six months October 2022 to March 2023 which includes \$224 of expense f Dec 2023 to Jan 2022 related to amortization of expenses from prior water rate cases with no expected future amortization expenses. No water Regulatory Expenses for six months from April to September 2023. Basis for Future Test Year Forecast: Regulatory Expenses related to this rate case totaled and amortized over 24 months, beginning in first month of the Test Year, Feburary 2024.

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		<u>C</u> Forecast Period Ipdated _Revised						Exhibit 37, Schedule D-2 Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2
Line #	Major NARUC Acct. Grou	Description	Base Period Ending September 30, 2023	Adjustment for Forecast at Present Rates	Forecast Year at Present Rates 12 Months Ending January 31, 2025	Work Paper #	Workpaper Excel Location	Description of Adjustment
51		isurance Other Than Group	1,416,883	236,421	1,653,304	W/P - 3-8	O&M\[KAWC 2023 Rate Case - IOTG Exhibit.xlsx]Exhibit	Basis for Base Year: Actual expense for the six months October 2022 to March 2023. For the six months April 2023 to September 2023, amounts allocated monthly to KAWC from actual policy premiums, prorated by Water customer ratio. Insurance Workers Compensation Capitalized Credits calculated by multiplying capitalized credits ratio by Water prorated Workers Compensation allocated by annual inflation percentages derived from AW IOTG department experience and market conditions, prorated by Water customer ratio. Insurance Workers Compensation capitalized Credits calculated by multiplying capitalized credits ratio by Water prorated Workers Compensation allocation. The Prepaid General Liability Insurance Adjustment forecast was calculated as the three-year average of most recent actual adjustments, prorated by Water customer ratio.
52	IV	faintenance Supplies & Services	2,410,967	314,254	2,725,221	W/P - 3-13	O&M\[KAWC 2023 Rate Case - Maintenance Supplies & Services Exhibit.xlsx]Exhibit	Basis for Base Year: Maintenance and Contract Services expenses based on 2022 actual expense inflated by BLS 3 year average inflation. Amortized Deferred Maintenance based on actual expense for the six months October 2022 to March 2023, and forecasted amortization schedules as developed in rate base 'KAWC 2023 Rate Case - Deferred Maintenance' workpaper. Basis for Future Test Year Forecast: Maintenance and Contract Services expenses based on annual inflation of 2022 expense by BLS 3 year average inflation. Amortized Deferred Maintenance based on forecasted amortization schedules as developed in rate base 'KAWC 2023 Rate Case - Deferred Maintenance' workpaper.
53		Total O & M Expense (Sum of Lines 28 through 51):	41,648,501	4,817,635	46,466,136			

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ne	Major NARUC	_Updated _Revised	Base Period Ending September 30, 2023	Adjustment for Forecast at Present Rates	Forecast Year at Present Rates 12 Months Ending January 31, 2025	Work Paper #	Workpaper Excel Location	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support E Description of Adjustment
4		Description		Rates	Januar y 01) 1015	ruper #		Description of Aujustment
.5	403	Other Expenses Depreciation	21,356,111	7,384,226	28,740,336	W/P - 4-1	Rate Base\[KAWC 2023 Rate Case - Capital-Depr Exp.xlsx]Linł Out	Adjustment to reflect forecasted life depreciation expense net of life CIAC credits. Life depreciation k adjustment is based on Utility Plant in Service balances, by account, for each month of the base peri multiplied by the monthly authorized depreciation rates. Each month of the forecasted period was multiplied by the monthly rates from the depreciation study. Life CIAC credits are based on the CIAC balances, by account, for each month of the forecasted period multiplied by the monthly CIAC amortization rates.
7	406	Amortization of UPAA	23,284	(8,561)	14,723	W/P - 4-2	Rate Base\[KAWC 2023 Rate Case - Amortization Expense.xlsx]Exhibit	Adjustment to reflect forecasted amortization of Utility Plant Acquisition Adjustments. Certain acquisition adjustments were not authorized in prior cases, so an adjustment has been mad to eliminate the expense from existing UPAA. The Company is currently recovering amortization of UPAA for its North Middletown acquisition over 10 years.
8	407	Amortization Expense	63,980	(6,900)	57,080	W/P - 4-2	Rate Base\[KAWC 2023 Rate Case - Amortization Expense.xlsx]Exhibit	Adjustment to reflect forecasted amortization expense. Amortization of Regulatory Asset was disallowed in prior cases, so this expense has been eliminated.
9 0	409	<u>State Income Tax</u> Current State Income Tax	(15,044)	(131,967)	(147,010)	SCHEDULE E-1.4	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast	Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From th number statutory add backs and deductions in the form of permanent and temporary differences, were made to arrive at the taxable income. These statutory adjustments are shown as reconciling items. The adjustment is primarily due to changes in pre-tax income times the statutory tax rate.
1	410	Deferred State Income Tax	1,432,306	(417,213)	1,015,092	SCHEDULE E-1.4	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast	Deferred tax expense is based on the tax effect of temporary timing differences used to calculate current tax expense. The adjustment is primarily due to an increase in net book over tax depreciat and a reduction in the tax repairs deduction.
3 3	409	<u>Federal Tax</u> Current Federal Income Tax	564,538	(521,617)	42,921	SCHEDULE E-1.3	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Forecasted expenses were deducted from operating revenues to arrive at pre-tax income. From the number statutory add backs and deductions in the form of permanent and temporary differences, were made to arrive at the taxable income. These statutory adjustments are shown as reconciling items. The adjustment is primarily due to changes in pre-tax income times the statutory tax rate.
4	410	Deferred Federal Income Tax	4,294,976	(1,824,866)	2,470,110	SCHEDULE E-1.3	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Deferred tax expense is based on the tax effect of temporary timing differences used to calculate current tax expense. The sum of deferred tax expense also includes amortization of deferred inco tax regulatory assets and liabilities recoverable or refundable through rates. The adjustment is primarily due to an increase in net book over tax depreciation and a reduction in the tax repairs deduction.
5	412	Investment Tax Credits	(11,833)	11,833	0	SCHEDULE E-1.3	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast	Amortization of deferred investment tax credits (ITCs) includes amortization of the 3%, 4%, and 10 ITC amounts. The adjustment is due to the amortization of the ITCs ending in 2022.
6	408	General taxes	8,817,187	1,834,407	10,651,594 \$	-	Various - O&M\[General Tax Exhibit.xlsx]Exhibit - General Ta	Adjustment reflects changes to General Tax, including Property Tax, Payroll Tax, Regulatory x Assessment Fees, Public Service Commission (PSC) Fees, and Other Taxes. The Property Tax adjustment is based on net UPIS to property taxes paid, as well as new categorization of transmissi pipeline assets as tangible personal property (formerly real property). The Payroll Tax adjustment made according to current tax rates and employee wages for the forecast period. Regulatory Assessment Fees are based on recent rates multiplied by forecasted revenues at present rates. PS Fee adjustment is based on most recent PSC Fee rate multiplied by forecasted revenue. Other Tax are based on current accounting.

67	Total Other Expense (Sum of Lines 55			
	through 66)	36,525,504	6,319,341	42,844,846
68				
69	Total Expenses (Line 52 + Lines 67):			
		78,174,006	11,136,976	89,310,982
70				
71	Utility Operating Income (Line 24 - Line			
	69):	\$34,302,767	(\$7,400,612)	\$26,902,155
Kentucky American Water Company Case No. 2023-00191 Supporting Schedule for Jurisdictional Factors

Data: <u>X</u> Base Period <u>X</u> Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 37, Schedule D-3

Exhibits\[KAWC 2023 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. 2023-00191

Forecasted Test Period:	For the 12 Months Ending January 31, 2025
Base Period:	For the 12 Months Ended September 30, 2023

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_063023.pdf.

KAW_APP_EX37E_063023 Page 2 of 7

Workpaper #: Excel Reference:

SCHEDULE E-1.1

W/P - 6-1

Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.1 Federal Inc Tax Base

Kentucky American Water Company Case No. 2023-00191 Base Year Adjustment Federal and State Taxes Base Year (12 Months Ending September 30, 2023)

Witness Responsible: John Watkins Type of Filing: __X_ Original ____ Updated ____ Revised

Decision (s) Decision (s) dM Lighters (status) Operating Revenue \$112,476,773 \$0 \$112,476,773 Book Deduction (s) dM Lighters (status) GM Lighters (status) (status) (status) (status) Table Other (has income (status) Teal Book Deduction (Som Lines 3 - 10) (status) (status) Table Other (has income (status) Teal Book Deduction (Som Lines 3 - 10) (status) (status) Table Other (has income (status) Teal Book Deduction (Som Lines 3 - 10) (status) (status) Table Other (has income (status) Status) Status) (status) (status) Table Other (has income (status) Status) (status) (status) (status) Table Other (has income (status) Status) (status) (status) (status) Table Other (has income (status) Status) (status) (status) (status) Table Other (has income (status) Status) Status) (status) (status) Table Other (has income (status) Status) Status) (status) (status) Table Other (has income (status) Status) <t< th=""><th>Line 1</th><th>Category Book Revenue (+)</th><th>ltem</th><th>Current Rates Federal Tax Calculation Base Period</th><th>Adjustments</th><th>Adjusted Base Period</th></t<>	Line 1	Category Book Revenue (+)	ltem	Current Rates Federal Tax Calculation Base Period	Adjustments	Adjusted Base Period
Book Declaritions () OBM Expension (41,648.50) - (41,648.50) Depretations, Amontzation, R. Cord R Removal (21,443,724) - (21,443,724) Lance Other Hain Income (24,43,724) - (21,443,724) Lance Other Hain Income (24,43,724) - (21,443,724) Lance Other Hain Income (24,473,724) - (254,135,427) Lance Other Hain Income 23,115,144 50 52,215,144 Carrent State Income Tax 515,044 50 515,044 Tax Anontzations 12,4,726 - 22,109 Monotacitable Parather and Monitoring Uniclements 12,4,726 - 22,109 The Fast Income After Pare. Differences (Use 1 + Line 3 7 - Line 18) 52,82,86,244 50 52,82,86,244 Topologic Tax Topologic Tax 12,42,726 - 22,12,060,005 Per Tax Income After Pare. Differences (Use 1 + Line 3 7 - Line 18) 52,82,86,244 50 52,82,86,244 Deduction Income 12,42,726 - 22,24,005 - 22,24,005 Deduction Income 12,42	2	BOOK Revenue (+)	Operating Revenue	\$112,476,773	\$0	\$112,476,773
Mode Expension (41.64.65.01)		Book Deductions (-)				
Tusse their Than Income (B.87.1.187) · (B.87.1.187) Interest Expense Total Book Deduction (Sum Lines 5 - 10) (554.318.427) 50 (554.318.427) Sock Pre-Tax Income (Line 2 + Line 11) 533.55.446 50 553.546 Current State Income Tax 515.55.446 50 553.55.446 Tax Amortizations Recording Item Permanent Offerances: .	5		O&M Expenses	(41,648,501)	-	(41,648,501)
Interest Expense (12.40.26.04) (12.40.26.04) Total Block Deductions (Sum Lines 5 - 10) (584-318.427) 50 Sock Pre-Tax Income (Line 2 + Line 1.1) 528.358.346 50 Concording Item Status 1.0 515.044 50 Pre-Tax Income (Line 2 + Line 1.1) 528.358.346 50 515.044 Concording Item Pre-Tax Income (Line 2 + Line 1.1) 528.356.346 50 528.567.34 Non-Deductible Presits Objective 1.0 528.467.24 50 528.567.24 Non-Deductible Presits Objective 1.0 528.467.24 50 528.567.24 Non-Deductible Presits International Concentration (Line 2 + Line 1.1) 528.467.26 528.567.24 Concentration of Deriversid Of Detersid Of Detersiding Objective 51 12.477.6511 12.477.6511 12.477.6511 Concentration of Detersid Of Detersiding Objective 51 12.248.006 12.228.000 12.228.000 Reverse Deduction of Anontbacton of Prepary Losses 57.000 57.000 57.000 12.228.000 Reverse Deduction of Anontbacton of Detersid Of Detersiding Objective 51 12.228.000 12.228.000	6		Depreciation, Amortization, & Cost of Removal	(21,443,374)	-	(21,443,374)
Total Book Deductions (Sum Lines 5 - 10) (\$94,318,427) 56 (\$94,318,427) Book Pre Tax Income (Line 2 + Line 11) \$21,518,366 50 \$23,158,366 Current Solte Income Tax Tax Amortizations \$15,044 50 \$51,044 Permanent Differences: (Deduction of Reversal of Deduction Non-Calculties Mass) \$22,163 \$21,056 \$21,056 Permanent Differences: (Deduction of Reversal of Deduction Non-Calculties Mass) \$22,563 \$21,056 \$21,056 Permanent Differences: (Deduction of Reversal of Deduction, Revenue or (Reversal of Revenue)) \$24,364,0284 \$0 \$22,800,284 Temporary Differences: (Deduction of Amortization of VIPA Reverse Deduction Cells \$22,564,009 \$22,564,009 State Actual TaxOpercel Multicatance Expenditures \$23,374 \$23,374 \$23,374 Reverse Deduction View Multicatance Expenditures \$24,562,009 \$24,553,572 \$26,562,70,009 Refer Actual TaxOpercel Multicatance Expenditures \$24,563,573 \$26,562,70,009 \$24,588,275 Refer Actual TaxOpercel Multicatance Expenditures \$24,587,509 \$24,588,775	7		Taxes Other Than Income	(8,817,187)	-	(8,817,187)
Book Pre-Tax Income (Line 2 + Line 11) 528,158,346 50 528,258,346 Current State Income Tax Tax Amortizations 515,044 50 515,044 50 515,044 Recording Items Permanent Differences: (Detection) or Reversal of Deduction Non-Deductible Predities and Mandatory Dividends 22,169 22,169 22,169 Ten Fax Increme After Ferm. Differences: (Line 13 + Line 17) 528,440,284 50 528,340,284 Deductible Predities and Mandatory Dividends 124,276 164,272 164,272 Deductible Predities and Mandatory Dividends 122,240,005 121,240,006 121,240,006 Reverse Deduction of Rook Dypreciation 121,240,006 121,240,006 121,226,006 Reverse Deduction of Amortization of Proper Losse 57,000 75,000 75,000 Reverse Deduction of Amortization of Proper Losse 122,546,410 122,546,410 122,546,410 Reverse Deduction of Amortization of Coper Losse 620,254 620,254 620,254 Reverse Deduction of Amortization of Coper Losse 123,254,61 122,546,61 122,546,61 Reverse Deduction of Amortization Contreserse 122,540,60 123,556,61 <td>8</td> <td></td> <td>Interest Expense</td> <td>(12,409,364)</td> <td></td> <td>(12,409,364)</td>	8		Interest Expense	(12,409,364)		(12,409,364)
11 Book Pre-Tas Income [Line 2 + Line 13] 522,158,346 50 522,158,346 13 Current State Income Tax S15,044 S0 S15,044 13 Current State Income Tax S15,044 S0 S15,044 14 Tax Amonttations S15,044 S0 S15,044 15 Reconciling Items Fer Tax Income 10 (Percence) S22,166,024 S0 S22,360,244 S0 S22,560,014 S22,560,014 S22,560,014 S22,560,014 S22,560,014 S22,560,014 S22	9		Total Book Deductions (Sum Lines 5 - 10)	(\$84,318,427)	\$0	(\$84,318,427)
12 13 15 10 10 Recording terms Pernanent Differences: (Decker and Multis and Mundatory Dividends) 22,169 22,169 22,169 Tex Transmits Differences: (Decker and Multis and Mundatory Dividends) 164,276 154,276 Termports Differences: (Decker and Perns. Differences (Line 13 + Line 17 + Line 18) 548,360,284 59 528,360,284 Termports Differences: (Decker Tax Depreciation (State or Federal) (24,574,051) (14,674,351) 12,264,005 12,264,005 Decker Tax Depreciation (State or Federal) (24,574,051) (14,674,351) 12,264,005 12,264,005 Reverse Deduction of Roomatal Depreciation 12,254,105 12,264,005 12,264,005 12,264,005 Reverse Deduction of Roomatal Depreciation 12,254,105 12,264,005 12,264,005 12,264,005 12,264,005 Reverse Deduction of Roomatal Depreciation 12,254,105 12,264,005 12,264,005 12,264,005 12,264,005 12,264,005 12,264,005 12,264,015 12,002,005 12,002,005 12,002,005 12,002,005 12,002,005 12,002,005 12,002,005 12,002,005 12,002,00						
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Iteoreding terms Personal Differences: 10 Non-Deductible Wesis 22,169 22,169 10 Non-Deductible Wesis 124,728 124,728 10 Deduction of Revenue or (Reversal of Revenue) 124,574,953) 124,574,953) 10 Deduction of Revenue or (Reversal of Revenue) 124,574,953) 22,244,000 10 Reverse Deduction of Amortization of Property Loses 23,284 22,224 11 Reverse Deduction of Amortization of Property Loses 23,284 22,224 12 Reverse Deduction of Amortization (Property Loses 23,284 22,224 12 Reverse Deduction of Amortization (Property Loses 23,284 22,224 13 Reverse Deduction of Amortization (Property Loses 23,284 22,224 14 Reverse Deduction of Amortization (Property Loses 23,274,477 33,577,447 15 Referet Revalia Deductions			Tax Amortizations	-	-	-
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23 Deduct Tax Depreciation (State or Federal) (24,674,951) - (24,674,951) 24 Reverse Deduction of Book Depreciation 21,254,006 - 21,254,006 25 Reverse Deduction of Amoritization of Property Losses 57,080 - 37,080 25 Reverse Deduction of Amoritization of UPA 23,234 - 23,234 26 Reverse Deduction of Amoritization of UPA 23,234 - 22,258,64 26 Deduct Actual Deferred Maintenance Amoritization 12,258,64 - 12,258,64 27 Reverse Deduction of Deferred Maintenance Amoritization 12,258,64 - 12,654,361 28 Deduct Actual Deduction Credits (2,654,361) - (2,654,361) 29 Reverse Deduction Calls (2,654,361) - (2,652,672,009) 50 (2,25,77,474) 30 Reverse Deduction of Reversal of Deductions (Sum Lines 22 - 32) (2,25,672,009) 50 (2,25,672,009) 50 (2,25,672,009) 50 (2,25,672,009) 50 (2,25,672,009) 50 (2,25,672,009) 50 (2,25,672,009) 50 (2,25,672,009) 50 (2,25,672,009) <td< td=""><td>21</td><td></td><td>Temporary Differences:</td><td></td><td></td><td></td></td<>	21		Temporary Differences:			
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25 Reverse Deduction of Amortization O FUPAA 57,080 - 57,080 26 Reverse Deduction of Amortization O FUPAA 32,324 - 32,324 27 Reverse Deduction of Amortization 1,225,864 - 1,225,864 28 Deduct Actual Deferred Maintenance Expenditures (\$1,600,000) - (\$1,600,000) 29 Reverse Deduction of Amortization Credits (\$2,654,361) - (\$2,654,361) 20 Defunct Actual Detable CAR Review (\$2,654,361) - (\$1,900,023) 21 Reverse Dook Cot of Removal (\$1,900,2823) - (\$1,900,2823) 21 Reverse Dook Cot of Removal (\$3,610,509) - (\$3,610,509) 23 Reverse Dook Cot of Removal (\$3,610,509) - (\$3,610,509) 23 Net Temporary Deductions (Sum Lines 22 - 32) (\$25,672,009) \$0 (\$25,672,099) 24 Calculation of Current Federal Income Taxes 21,00% 21,00% 21,00% 25 S0 S2,688,275 S0 S564,538 - 26 Carcent Taxes Align to Upsice Current Taxes (Line 35 x Line 38) S664,538						
26 Reverse Deduction of Amortization of UFAA 23,284 - 23,284 - 23,284 27 Reverse Deduction of Deferred Maintenance Expenditures (\$1,600,000) - (1,600,000) 28 Deduct Actual Deferred Maintenance Expenditures (\$2,534,361) - (1,600,000) 29 Reverse Deduction of Cerefits (\$2,534,361) - (1,600,000) 29 Reflect Actual Taxable CIAC Reversed 622,554 - 622,554 31 Reflect Actual Cost of Removal 33,777,847 - 33,577,847 32 Reflect Actual Cost of Removal 33,512,009 90 (52,672,009) 90 (52,672,009) 90 (52,688,275 50 \$22,688,275 32 Calculation of Current Federal Income Taxes - 564,538 - 564,538 - 564,538 43 Less: Prior Year Adjustment Total Federal Income Taxes 500 525,64,538 -			•			
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29 Reverse All CLA Camorization Credits (2,643,631) - (2,643,631) 30 Reflect Ketual Taxable (LA Received 62,2554 - 62,2554 31 Reflect Ketual Taxable (LA Received (19,902,823) - (19,902,823) 31 Reverse Book Cost of Removal 3,577,847 - 3,577,847 - 3,577,847 32 Reverse Book Cost of Removal (3,610,509) - (6,610,609) - (6,610,609) 34 Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32) (525,672,009) 50 (525,672,009) 36 Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33) 52,688,275 50 52,668,275 36 Adjustment For Tax Provision Current Taxes (Line 35 x Line 38) 564,538 - 564,538 37 Calculation of Deferred Federal Income Taxes Current Taxes 564,538 - 564,538 38 Less: Prior Year Adjustment For Tax Provision Total Edderal Income Taxes - Current (Line 41 - Line 42) 5564,538 50 5,020,569 - 5,020,569 - <td>27</td> <td></td> <td>Reverse Deduction of Deferred Maintenance Amortization</td> <td></td> <td>-</td> <td></td>	27		Reverse Deduction of Deferred Maintenance Amortization		-	
30 Reflect Actual Taxoble CJAC Received 622,554 - 622,554 31 Reflect Repairs Deduction (19,902,823) . (19,902,823) 32 Reverse Book Cost of Removal (3,517,847 - (3,510,509) 33 Reflect Actual Cost of Removal (3,510,509) . (3,510,509) 34 Net Temporary Differences (Line 19 + Line 33) 52,688,275 50 52,688,275 36 Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33) 52,688,275 50 52,688,275 37 Calculation of Current Federal Income Taxes 21,00% 21,00% 21,00% 34 Less: Prior Year Adjustment Total Current Taxes 564,538 5564,538 36 Less: Prior Year Adjustment - - - - 37 Federal Defered Taxes Related to UPIS, CLAC, and Repairs 5,020,569 - 5,020,569 36 Federal Defered Taxes Related to DPOperty Losses (11,337) - (11,387) 37 Federal Defered Taxes Related to OPOperty Losses - - <t< td=""><td>28</td><td></td><td>Deduct Actual Deferred Maintenance Expenditures</td><td>(\$1,600,000)</td><td>-</td><td>(1,600,000)</td></t<>	28		Deduct Actual Deferred Maintenance Expenditures	(\$1,600,000)	-	(1,600,000)
31 Reflect Repairs Deduction (19.902, 823) - (19.902, 823) 32 Reverse Book Cost of Removal 3,577,847 - 3,577,847 33 Reflect Actual Cost of Removal (3,510,509) - (3,510,509) 34 Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32) (\$25,672,009) \$0 (\$25,672,009) 36 Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33) \$2,688,275 \$0 \$2,688,275 37 Calculation of Current Federal Income Taxes 21.00% 21.00% 21.00% 36 Tax Rate Current Taxes (Line 35 x Line 38) \$564,538 - \$564,538 39 Tax Rate 21.00% 21.00% 21.00% \$564,538 40 Tax Rate \$564,538 - - - 41 Adjustment For Tax Provision Total Current Taxes \$64,538 \$0 \$5564,538 42 Calculation of Deferred Taxes Related to UPIS, CIAC, and Repairs 5,020,569 - 5,020,569 43 Less: Prior Year Algustment - - - - 44 Calc	29		Reverse All CIAC Amortization Credits	(2,654,361)		(2,654,361)
32 Reverse Book Cost of Removal 3,77,847 - 3,77,847 33 Reflect Actual Cost of Removal (3,610,509) - (3,610,509) 34 Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32) (525,672,009) 50 (522,672,009) 36 Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33) 52,688,275 50 52,688,275 37 Calculation of Current Federal Income Taxes 21,00% 21,00% 21,00% 34 Adjustment For Tax Provision Total Current Taxes 564,538 - 564,538 36 Less: Prior Year Adjustment Total Federal Income Taxes 564,538 50 5564,538 46 Less: Prior Year Adjustment Total Current Taxes 5,020,569 - 7,4640 - 7,4,640 - 7,4,640 - 7,4,640 - 7,4,640 - 7,4,640 - - - - - - - - - - - - - - - - - -	30		Reflect Actual Taxable CIAC Received	622,554	-	622,554
Reflect Actual Cost of Removal (3,610,509) - (3,610,509) Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32) (\$25,672,009) \$0 (\$25,672,009) Calculation of Current Federal Income Taxes \$1,000,000 \$2,688,275 \$0 \$2,688,275 Calculation of Current Federal Income Taxes Tax Rate 21,00%,	31		Reflect Repairs Deduction	(19,902,823)	-	(19,902,823)
Met Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32) (\$25,672,009) \$0 (\$22,672,009) State	32		Reverse Book Cost of Removal	3,577,847		3,577,847
Sector Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33) \$2,688,275 \$0 \$2,688,275 Calculation of Current Federal Income Taxes 21.00% 21.00% 21.00% 21.00% Adjustment For Tax Provision Current Taxes (Line 35 x Line 38) \$64,538 - \$64,538 Less: Prior Year Adjustment Total Current Taxes \$64,538 - \$564,538 Calculation of Deferred Federal Income Taxes Total Federal Income Taxes - - Federal Deferred Taxes Related to UPIS, CIAC, and Repairs \$,020,569 - 5,020,569 Federal Deferred Taxes Related to DEIS, CIAC, and Repairs \$,020,569 - 7,4,640 Federal Deferred Taxes Related to Corsort Sosses (11,337) - (11,337) Federal Deferred Taxes Related to Cost of Removal 6,516 - 6,516 Federal Deferred Taxes Related to Cost of Removal 6,516 - 6,516 Federal Deferred Taxes Related to Cost of Removal 6,516 - - Adjustment For Tax Provision Sum Items Deferred \$5,090,338 \$0 \$5,090,338 Adjustment For Tax Provision Sum Items Deferred \$,090,338 \$0 \$5,090,338 Adjustment For Tax Provision Sum Items Deferred \$,090,338 \$0 \$5	33		Reflect Actual Cost of Removal	(3,610,509)	-	(3,610,509)
36 Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33) \$2,688,275 \$0 \$2,688,275 37 Calculation of Current Federal Income Taxes 21.00% 21.00% 21.00% 21.00% 38 Adjustment For Tax Provision Current Taxes (Line 35 x Line 38) 564,538 - 564,538 41 Adjustment For Tax Provision Total Current Taxes 564,538 - - - 43 Less: Prior Year Adjustment - <t< td=""><td>34</td><td></td><td>Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)</td><td>(\$25,672,009)</td><td>\$0</td><td>(\$25,672,009)</td></t<>	34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$25,672,009)	\$0	(\$25,672,009)
37 Calculation of Current Federal Income Taxes 21.00% 21						40.000.000
Calculation of Current Federal Income Taxes 39 Tax Rate 21.00%			Pre-Tax income After Permanent and Temporary Differences (Line 19 + Line 33)	\$2,688,275	ŞU	\$2,688,275
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41 Adjustment For Tax Provision Total Current Taxes 564,538 \$564,538 43 Less: Prior Year Adjustment - - - - 44 Total Federal Income Taxes - Current (Line 41 - Line 42) \$564,538 \$0 \$5564,538 45 Calculation of Deferred Federal Income Taxes - - - - 46 Federal Defered Taxes Related to DUPIS, CIAC, and Repairs 5,020,569 - 5,020,569 47 Federal Defered Taxes Related to Deferred Maintenance 74,640 - 74,640 48 Federal Defered Taxes Related to Doperty Losses (11,387) - (11,387) 50 Federal Defered Taxes Related to Cost of Removal 6,516 - 6,516 51 Federal Defered Taxes Related to Cost of Removal 6,516 - - 52 Maintenance Sum Items Deferred \$,5090,338 \$0 \$5,090,338 53 Adjustment For Tax Provision Sum Items Deferred \$5,090,338 \$0 \$5,090,338 56 Amortization of Deferred Income Tax Assets & Tax Liabilities (795,362) - (795,362) 58 <td>39</td> <td></td> <td></td> <td>21.00%</td> <td>21.00%</td> <td>21.00%</td>	39			21.00%	21.00%	21.00%
42 Total Current Taxes 564,538 \$564,538 43 Less: Prior Year Adjustment - <td< td=""><td>40</td><td></td><td>Current Taxes (Line 35 x Line 38)</td><td>564,538</td><td></td><td>564,538</td></td<>	40		Current Taxes (Line 35 x Line 38)	564,538		564,538
43 Less: Prior Year Adjustment - - - 44 Total Federal Income Taxes - Current (Line 41 - Line 42) \$564,538 \$0 \$5564,538 45 Calculation of Deferred Federal Income Taxes - - 5,020,569 - 5,020,569 48 Federal Defered Taxes Related to UPIS, CIAC, and Repairs \$0,020,569 - 5,020,569 49 Federal Defered Taxes Related to Deferred Maintenance 74,640 - 74,640 49 Federal Defered Taxes Related to Cost of Removal 6,516 - 6,516 50 Federal Defered Taxes - Prior Year - - - 52 Items Deferred 5,090,338 \$0 \$5,090,338 53 Adjustment For Tax Provision - - - - 54 Amortization of Deferred Income Tax Assets & Liabilities (795,362) - (795,362) - (795,362) 58 Amortization of Deferred InCC (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833)	41		Adjustment For Tax Provision			
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45 Calculation of Deferred Federal Income Taxes 5,020,569 - 5,020,569 47 Federal Defered Taxes Related to UPIS, CIAC, and Repairs 5,020,569 - 5,020,569 48 Federal Defered Taxes Related to Deferred Maintenance 74,640 - 74,640 49 Federal Defered Taxes Related to Property Losses (11,387) - (11,387) 50 Federal Defered Taxes Related to Cost of Removal 6,516 - 6,516 51 Federal Defered Taxes - Prior Year - - - 52 Adjustment For Tax Provision - - - - 54 Amortization of Deferred Income Tax Assets & Liabilities -				<u> </u>		-
46Calculation of Deferred Federal Income Taxes47Federal Deferred Taxes Related to UPIS, CIAC, and Repairs5,020,569-5,020,56948Federal Deferred Taxes Related to Deferred Maintenance74,640-74,64049Federal Deferred Taxes Related to Property Losses(11,387)-(11,387)50Federal Deferred Taxes Related to Cost of Removal6,516-6,51651Federal Deferred Taxes - Prior Year52Items Deferred5,090,338\$0\$5,090,33853Adjustment For Tax Provision54Amortization of Deferred Income Tax Assets & Liabilities(795,362)-(795,362)56Amortization of Deferred Regulatory Tax Assets & Tax Liabilities(795,362)-(795,362)59Amortization of Deferred ITC(11,833)-(11,833)60Sum Total Federal Deferred Taxes + Amortization of ITC\$4,283,143\$0\$4,283,1436162			Total Federal Income Taxes - Current (Line 41 - Line 42)	\$564,538	\$0	\$564,538
47Federal Defered Taxes Related to UPIS, CIAC, and Repairs5,020,569-5,020,56948Federal Defered Taxes Related to Deferred Maintenance74,640-74,64049Federal Defered Taxes Related to Property Losses(11,387)-(11,387)50Federal Defered Taxes Related to Cost of Removal6,516-6,51651Federal Defered Taxes - Prior Year52Items Deferred5,090,338\$0\$5,090,33853Adjustment For Tax Provision54Sum Items Deferred\$5,090,338\$0\$5,090,3385556Amortization of Deferred Income Tax Assets & Liabilities(795,362)-(795,362)5859Amortization of Deferred ITC(11,833)-(11,833)60Sum Total Federal Deferred Taxes + Amortization of ITC\$4,283,143\$0\$4,283,1436162						
48 Federal Defered Taxes Related to Deferred Maintenance 74,640 - 74,640 49 Federal Defered Taxes Related to Property Losses (11,387) - (11,387) 50 Federal Defered Taxes Related to Cost of Removal 6,516 - 6,516 51 Federal Defered Taxes - Prior Year - - - 52 Items Deferred 5,090,338 \$0 \$5,090,338 53 Adjustment For Tax Provision - - - 54 Sum Items Deferred \$5,090,338 \$0 \$5,090,338 55 - - - - - 56 Amortization of Deferred Income Tax Assets & Liabilities - (795,362) - (795,362) 58 -		Calculation of Deferr				
49 Federal Defered Taxes Related to Property Losses (11,387) - (11,387) 50 Federal Defered Taxes Related to Cost of Removal 6,516 - 6,516 51 Federal Defered Taxes - Prior Year - - - 52 Items Deferred 5,090,338 \$0 \$5,090,338 53 Adjustment For Tax Provision - - - 54 Sum Items Deferred \$5,090,338 \$0 \$5,090,338 55 Sum Items Deferred \$5,090,338 \$0 \$5,090,338 56 Amortization of Deferred Income Tax Assets & Liabilities - (11,833) - (795,362) - (795,362) - (795,362) - (795,362) - (795,362) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - (11,833) - - -					-	
50 Federal Defered Taxes Related to Cost of Removal 6,516 - 6,516 51 Federal Defered Taxes - Prior Year - - 52 Items Deferred 5,090,338 \$0 53 Adjustment For Tax Provision - - 54 Sum Items Deferred \$5,090,338 \$0 55 - - - 56 Amortization of Deferred Income Tax Assets & Liabilities - (795,362) 58 - (11,833) - 59 Amortization of Deferred ITC (11,833) - 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 61 - - -					-	
Federal Defered Taxes - Prior Year - 52 Items Deferred 5,090,338 \$0 \$5,090,338 53 Adjustment For Tax Provision - - 54 Sum Items Deferred \$5,090,338 \$0 \$5,090,338 56 Amortization of Deferred Income Tax Assets & Liabilities - - - 57 Amortization of Deferred Regulatory Tax Assets & Tax Liabilities (795,362) - (795,362) 58 - - - (11,833) - (11,833) 59 Amortization of Deferred ITC (11,833) - (11,833) - 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 61 - - - - -					-	
S2 Items Deferred 5,090,338 \$0 \$5,090,338 S3 Adjustment For Tax Provision - - S4 Sum Items Deferred \$5,090,338 \$0 S5 S - - S6 Amortization of Deferred Income Tax Assets & Liabilities - (795,362) - S7 Amortization of Deferred Regulatory Tax Assets & Tax Liabilities (795,362) - (795,362) S8 - - (11,833) - (11,833) 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 61 - - - - - 62 - - - - -				6,516	-	6,516
S3 Adjustment For Tax Provision Sum Items Deferred \$5,090,338 \$0 \$5,090,338 54 Sum Items Deferred \$5,090,338 \$0 \$5,090,338 55 Amortization of Deferred Income Tax Assets & Liabilities (795,362) - (795,362) 58 Amortization of Deferred ITC (11,833) - (11,833) 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 61 62				-		-
S4 Sum Items Deferred \$5,090,338 \$0 \$5,090,338 55 Amortization of Deferred Income Tax Assets & Liabilities (795,362) - (795,362) 58 (11,833) - (11,833) - (11,833) 59 Amortization of Deferred ITC (11,833) - (11,833) 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 62 - - - - -				5,090,338	\$0	\$5,090,338
55 Amortization of Deferred Income Tax Assets & Liabilities (795,362) - (795,362) 57 Amortization of Deferred Regulatory Tax Assets & Tax Liabilities (795,362) - (795,362) 58 (11,833) - (11,833) - (11,833) 59 Amortization of Deferred ITC (11,833) - (11,833) 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 61 62				ér 000 220	60	- 65 000 220
S6 Amortization of Deferred Income Tax Assets & Liabilities (795,362) - (795,362) S7 Amortization of Deferred Regulatory Tax Assets & Tax Liabilities (795,362) - (795,362) S8 - (11,833) - (11,833) S9 Amortization of Deferred ITC (11,833) - (11,833) 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 61 - - - - - 62 - - - -			Sum items Deferred	\$5,090,338	ŞU	\$5,090,338
57 Amortization of Deferred Regulatory Tax Assets & Tax Liabilities (795,362) - (795,362) 58 - (11,833) - (11,833) 59 Amortization of Deferred ITC (11,833) - (11,833) 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 61 - - - - - 62 - - - - -			Amentication of Deferred Income Tay Access 8 Linkibias			
58 Amortization of Deferred ITC (11,833) - (11,833) 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 61 62				(705.262)		(705.262)
59 Amortization of Deferred ITC (11,833) - (11,833) 60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 61 62 64 64 64 64			Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(795,362)	-	(795,502)
60 Sum Total Federal Deferred Taxes + Amortization of ITC \$4,283,143 \$0 \$4,283,143 61 62 62 63 64			Amortization of Deferred ITC	(11 000)		(44.000)
61 62					<u> </u>	
62			Sum Total rederal Deferred Taxes + Amortization of TIC	<i>2</i> 4,283,143	οç	<i>⊋</i> 4,283,143
$\sqrt{5}$ $\sqrt{5}$ $\sqrt{5}$ $\sqrt{5}$ $\sqrt{5}$ $\sqrt{5}$ $\sqrt{5}$ $\sqrt{5}$ $\sqrt{5}$			Total Current + Deferred Enderal Income Taylor + Americanian of ITC (Line 42 + Line 52)	¢4 047 C04		64 047 004
	03		Total Current + Deferred rederal income Taxes + Amortization of FTC (Line 45 + Line 59)	24,847,081	υς	<i>₹</i> 4,047,001

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Workpaper #: Excel Reference: SCHEDULE E-1.2

Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.2 State Inc Tax Base

Kentucky American Water Company Case No. 2023-00191 Base Year Adjustment Federal and State Taxes Base Year (12 Months Ending September 30, 2023)

Witness Responsible: John Watkins

Type of Filing: __X__ Original _____ Updated _____ Revised

Line	Category	item	Current Rates State Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	Book Revenue (+)		buserenou	Aujustinentis	Duschenou
2		Operating Revenue	\$112,476,773	\$0	\$112,476,773
4	Book Deductions (-)				
5		O&M Expenses	(41,648,501)	-	(41,648,501)
6		Depreciation, Amortization, & Cost of Removal	(21,443,374)	-	(21,443,374)
7		Taxes Other Than Income	(8,817,187)	-	(8,817,187)
9		Interest Expense	(12,409,364)	-	(12,409,364)
10		Total Book Deductions (Sum Lines 5 - 10)	(\$84,318,427)	\$0	(\$84,318,427)
11 12		Book Pre-Tax Income (Line 2 + Line 11)	\$28,158,346	\$0	\$28,158,346
13 14		Tax Amortizations	\$0	-	-
15					
17	Reconciling Items	Permanent Differences:			
10					
18		(Deduction) or Reversal of Deduction	22.460		22.460
19		Non-Deductible Meals	22,169	-	22,169
20 21		Non-Deductible Penalties and Mandatory Dividends Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	164,726 \$28,345,241	<u> </u>	164,726 \$28,345,241
22			<i>\$</i> 20,3 4 3,2 4 1	ŲŬ	<i>320,343,241</i>
		Temporary Differences:			
23		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
24		Deduct Tax Depreciation (State or Federal)	(27,649,053)	-	(27,649,053)
26		Reverse Deduction of Book Depreciation	21,264,006	-	21,264,006
27		Reverse Deduction of Amortization of Property Losses	57,080	-	57,080
28		Reverse Deduction of Amortization of UPAA	23,284	-	23,284
29		Reverse Deduction of Deferred Maintenance Amortization	1,225,864	-	1,225,864
30		Deduct Actual Deferred Maintenance Expenditures	(\$1,600,000)	-	(1,600,000)
31		Reverse All CIAC Amortization Credits	(2,654,361)	-	(2,654,361)
32		Reflect Actual Taxable CIAC Received	622,554	-	622,554
33		Reflect Repairs Deduction	(19,902,823)	-	(19,902,823)
35		Reverse Book Cost of Removal	3,577,847	-	3,577,847
36		Reflect Actual Cost of Removal	(3,610,509)	-	(3,610,509)
37		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$28,646,112)	\$0	(\$28,646,112)
38 39		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	(\$300,871)	\$0	(\$300,871)
40 41	Calculation of Curren	it State Income Taxes			
42	calculation of curren	Tax Rate	5.0%	5.0%	5.0%
44		Current Taxes (Line 35 x Line 38)	(15,044)	\$ -	(15,044)
45		Adjustment For Tax Provision			-
46 47		Total Current Taxes Less: Prior Year Adjustment	(15,044)	- 0	(15,044)
48		Total State Income Taxes (Line 41 - Line 42)	(\$15,044)	\$0	(\$15,044)
49					
50	Calculation of Deferr	ed State Income Taxes			
51		State Defered Taxes Related to UPIS, CIAC, and Repairs	1,414,820	-	1,414,820
53		State Defered Taxes Related to Deferred Maintenance	18,707	-	18,707
54		State Defered Taxes Related to Property Losses	(2,854)	-	(2,854)
55		State Defered Taxes Related to Cost of Removal	1,633	-	1,633
56		State Defered Taxes - Prior Year		0	-
57		Items Deferred	\$1,432,306	\$0	\$1,432,306
58 59		Adjustment For Tax Provision Sum Items Deferred	\$1,432,306	\$0	\$1,432,306
60		Sum tens beleneu	<i>41,432,300</i>	<u></u>	÷1, 1 32,300
62		Amortization of Deferred Income Tax Assets & Liabilties			
63		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	0	-	-
64		Sum Total Deferred Taxes	\$1,432,306	\$0	\$1,432,306
65					
66 67		Total Current + Deferred State Income Taxes (Line 43 + Line 57)	\$1,417,262	\$0	\$1,417,262
07		Total Current + Deletteu State Income Taxes (Line 45 + Line 57)	41,417,20Z	γç	41,417,202, 11 4 17

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SCHEDULE E-1.3

Workpaper #: Excel Reference:

Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast

Kentucky American Water Company Case No. 2023-00191 Base Year Adjustment Federal and State Taxes For the 12 Months Ending January 31, 2025

Witness Responsible: John Watkins

Type of Filing: __X_ 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	\$116,213,137	\$26,051,990	\$142,265,127
3 4	B (1) B (1) (1)				
4 5	Book Deductions (-)	O&M Expenses	(46,466,136)	(157,354)	(46,623,490)
6		Depreciation, Amortization, & Cost of Removal	(28,812,139)	(157,554)	(28,812,139)
7		Taxes Other Than Income	(10,651,594)	(38,896)	(10,690,490)
8		Interest Expense	(13,121,266)	-	(13,121,266)
9		Total Book Deductions (Sum Lines 5 - 9)	(\$99,051,135)	(\$196,249)	(\$99,247,385)
10					
11		Book Pre-Tax Income (Line 2 + Line 10)	\$17,162,002	\$25,855,741	\$43,017,743
12					
13		Current State Income Tax	147,010	(1,292,787)	(1,145,777)
14		Tax Amortizations	-	-	-
15					
16	Reconciling Items	Permanent Differences:			
17		(Deduction) or Reversal of Deduction			
18		Non-Deductible Meals	23,116		23,116
19		Non-Deductible Penalties and Mandatory Dividends	176,519	-	176,519
20		Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$17,508,647	\$24,562,954	\$42,071,601
21					
		Temporary Differences:			
22		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(27,405,508)	-	(27,405,508)
24		Reverse Deduction of Book Depreciation	30,328,649	-	30,328,649
25		Reverse Deduction of Amortization of Property Losses	57,080	-	57,080
26		Reverse Deduction of Amortization of UPAA	14,723	-	14,723
27		Reverse Deduction of Deferred Maintenance Amortization	1,416,156	-	1,416,156
28		Deduct Actual Deferred Maintenance Expenditures	(\$1,400,000)	-	(1,400,000)
29		Reverse All CIAC Amortization Credits	(6,148,930)	-	(6,148,930)
30 31		Reflect Actual Taxable CIAC Received Reflect Repairs Deduction	220,208 (15,539,872)	-	220,208 (15,539,872)
32		Reverse Book Cost of Removal	4,560,618	-	4,560,618
33		Reflect Actual Cost of Removal	(3,407,385)		(3,407,385)
34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	(\$17,304,262)	\$0	(\$17,304,262)
35			(\$27)004)202)	<i>4</i> 0	(\$17,003,102)
36		Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	\$204,385	\$24,562,954	\$24,767,338
37					
38	Calculation of Current	nt Federal Income Taxes			
39		Tax Rate	21%	21%	21%
40		Current Taxes (Line 34 x Line 37)	\$42,921	\$5,158,220	\$5,201,141
41					
42					
43	Calculation of Defen	red Federal Income Taxes			
44		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	3,665,406	-	3,665,406
45		Federal Defered Taxes Related to Deferred Maintenance	(3,223)	-	(3,223)
46		Federal Defered Taxes Related to Property Losses	(11,387)	-	(11,387)
47		Federal Defered Taxes Related to Cost of Removal	(230,070)	-	(230,070)
48 49		Sum Items Deferred	\$3,420,726	\$0	\$3,420,726
49 50		Amortization of Deferred Income Tax Assets & Liabilties			
51		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(\$950,616)	-	(950,616)
52		Amorazation of Deterred Regulatory Tax Assets & Tax Elabilities	(010,010)	-	(550,010)
53		Amortization of Deferred ITC	0	-	٥
54		Sum Total Federal Deferred Taxes + Amortization of ITC	\$2,470,110	\$0	\$2,470,110
			. , ,,		
55 56					

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Workpaper #: Excel Reference:

SCHEDULE E-1.4

Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.4 State Inc Tax Forecast

Kentucky American Water Company Case No. 2023-00191 Base Year Adjustment Federal and State Taxes For the 12 Months Ending January 31, 2025

Witness Responsible: John Watkins Type of Filing: __X_ Original ____ Updated ____ Revised

ino	Catagony	Itom	Current Rates State Tax Calculation Forecast Period	At Proposed Rates	Forecast Period
ine 1	Category Book Revenue (+)	Item	Forecast Period	Adjustments	At Proposed Rates
2		g Revenue	\$116,213,137	\$26,051,990	\$142,265,12
3	operation	B Nevenue	\$110,210,10 <i>7</i>	\$20,051,550	Ş142,203,12
4	Book Deductions (-)				
5	O&M Ex	nenses	(46,466,136)	(157,354)	(46,623,49
6		ition, Amortization, & Cost of Removal	(28,812,139)	(107,004)	(28,812,13
7		her Than Income	(10,651,594)	(38,896)	(10,690,49
8	Interest		(13,121,266)	(,,	(13,121,26
9		Total Book Deductions (Sum Lines 5 - 9)	(\$99,051,135)	(\$196,249)	(\$99,247,38
10					
11		Book Pre-Tax Income (Line 2 + Line 10)	\$17,162,002	\$25,855,741	\$43,017,74
2					
13	Tax Amo	rtizations	-	-	
4					
5	Reconciling Items				
		ent Differences:			
.6		ion) or Reversal of Deduction			
17	No	on-Deductible Meals	23,116	-	23,110
18	No	on-Deductible Penalties and Mandatory Dividends	176,519	-	176,519
19		Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$17,361,637	\$25,855,741	\$43,217,37
0					
	Tempora	ary Differences:			
1	(Deducti	on) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
22	Dedu	ct Tax Depreciation (State or Federal)	(30,403,089)	-	(30,403,08
3	Rever	rse Deduction of Book Depreciation	30,328,649	-	30,328,649
4	Rever	rse Deduction of Amortization of Property Losses	57,080	-	57,080
5	Rever	rse Deduction of Amortization of UPAA	14,723	-	14,723
26	Rever	rse Deduction of Deferred Maintenance Amortization	1,416,156	-	1,416,156
27	Dedu	ct Actual Deferred Maintenance Expenditures	(1,400,000)	-	(1,400,000
8	Rever	rse All CIAC Amortization Credits	(6,148,930)	-	(6,148,930
29	Refle	ct Actual Taxable CIAC Received	220,208	-	220,208
30	Refle	ct Repairs Deduction	(15,539,872)	-	(15,539,872
31		rse Book Cost of Removal	4,560,618	-	4,560,618
32	Refle	ct Actual Cost of Removal	(3,407,385)	-	(3,407,385
33		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	(\$20,301,842)	\$0	(\$20,301,842
34					
35		Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	(\$2,940,206)	\$25,855,741	\$22,915,535
36					
37	Calculation of Current	State Income Taxes			
38	Tax R	ate	5.0%	5.0%	5.0
39		Current Taxes (Line 34 x Line 37)	(\$147,010)	\$1,292,787	\$1,145,777
10					
41					
42	Calculation of Deferre	d State Income Taxes			
43	State De	fered Taxes Related to UPIS, CIAC, and Repairs	1,076,416	-	1,076,41
14		fered Taxes Related to Deferred Maintenance	(808)	-	(80)
45	State De	fered Taxes Related to Property Losses	(2,854)	-	(2,854
46		fered Taxes Related to Cost of Removal	(57,662)	-	(57,66)
47		Sum Items Deferred	\$1,015,092	\$0	\$1,015,092
48					
49	Amortiza	ation of Deferred Income Tax Assets & Liabilties			
50		ation of Deferred Regulatory Tax Assets & Tax Liabilities		-	
51		Sum Total Deferred Taxes	\$1,015,092	\$0	\$1,015,09
52		Sum rotal Deletted Taxes	<i>\\\\\\\</i>	<u> </u>	÷1,013,03
52 53					
53 54		Total Current + Deferred State Income Taxes (Line 38 + Line 50)	\$868,082	\$1,292,787	\$2,160,869
24		Total Current + Deferred State Income Taxes (Line 38 + Line 50)	2000,U82	\$1,292,787	\$2,10U,865

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SCHEDULE E-1.5

Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.5 Summary of Income Tax Adj

Kentucky American Water Company Case No. 2023-00191 Base Year Adjustment Federal and State Taxes For the 12 Months Ending January 31, 2025

 Witness Responsible:
 John Watkins

 Type of Filing:
 _____ Original
 _____ Updated
 _____ Revised

Workpaper #:

Excel Reference:

	Reference Base	Reference Forecasted	Description	At Current Rates Base	Present Rates Forecasted	A
Line	Period	Period	Description	Period	Period	Adjustment
1 2						
2			State Income Taxes			
					(6147.010)	(6121.007)
4	Sch E-1.2	Sch E-1.4	Current	(\$15,044)	(\$147,010)	(\$131,967)
5	Sch E-1.2	Sch E-1.4	Deferred	1,432,306	1,015,092	(417,213)
6						
7						
8			Total State Income Taxes	\$1,417,262	\$868,082	(\$549,180)
9						
10						
11						
12			Federal Income Taxes			
13	Sch E-1.1	Sch E-1.3	Current	564,538	42,921	(521,617)
14	Sch E-1.1	Sch E-1.3	Deferred	5,090,338	3,420,726	(1,669,612)
15	Sch E-1.1	Sch E-1.3	Amort. Def Reg Assets/Liab.	(795,362)	(950,616)	(155,254)
16	Sch E-1.1	Sch E-1.3	Deferred - ITC	(11,833)	0	11,833
17						
18						
19			Total Federal Income Taxes	\$4,847,681	\$2,513,031	(\$2,334,650)
20					i	i
21						
22			Total Income Taxes	\$6,264,943	\$3,381,113	(\$2,883,830)

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Workpaper #: Excel Reference:

SCHEDULE E-2 Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-2 Jurisdictional Income Taxes

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Kentucky American Water Company Case No. 2023-00191 Jurisdictional Factors for Income Tax Expense For the 12 Months Ending January 31, 2025

Witness Responsible: John Watkins Type of Filing: __X_ Original ____ Updated ____ Revised

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

EXHIBIT 37 SCHEDULE F

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

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

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_063023.pdf.

Kentucky American Water Company Case No. 2023-00191 Organization Membership, Social, and Service Club Dues Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

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: Jeffrey Newcomb

				Base Period		Fo	precasted Period	
Line		Social Organization /	Total	Jurisdictional		Total	Jurisdictional	
No.	Account No.	Service Club	Utility	%	Jurisdiction	Utility	% Jurisdiction	
1	52524000	Central Kentucky Apartment Ass	\$720	100.00%	\$720	\$760	100.00% \$760	
2	52524000	COMMERCE LEXINGTON	11,724		11,724	12,353	12,353	
3	52524000	Downtown Lexington Corp	2,500		2,500	2,634	2,634	
4	52524000	GEORGETOWN SCOTT CTY CHAMBER O	1,562		1,562	1,646	1,646	
5	52524000	KENTUCKY CHAMBER OF COMMERCE	22,100		22,100	23,286	23,286	
6	52524000	OWEN COUNTY CHAMBER OF COMMERC	1,200		1,200	1,264	1,264	
7	52524000	Rockcastle Co Chamber of Comm	200		200	211	211	
8	52524000	SMILEY PETE PUBLISHING LLC	158		158	166	166	
9	52524000	AMERICAN WATER WORKS ASSO	3,644		3,644	3,840	3,840	
10	52524000	AWWA Amortization	13,601		13,601	14,331	14,331	
11	52524000	AWWA.ORG	488		488	514	514	
12	52524000	GEORGETOWN NEWS GRAPHIC O	210		210	221	221	
13	52524000	ADDA	310		310	327	327	
14	52524000	KENTUCKY RURAL WATER	1,130		1,130	1,191	1,191	
15	52524000	KAM KY ASSOC OF MFG	1,000		1,000	1,054	1,054	
16	52524000	KAMP	50		50	53	53	
17	52524000	KWWOA	120		120	126	126	
18	52524000	KY LEAGUE OF CITIES	2,083		2,083	2,195	2,195	
19	52524000	KYENVIRONMENTPROTECT	824		824	868	868	
20	52524000	L2G	400		400	421	421	
21	52524000	NAWC FEES	67,395		67,395	71,013	71,013	
22	52524000	PRSA	704		704	742	742	
23	52524000	SAMSCLUB	220		220	232	232	
24	52524000	WOODFORD COUNTY CHAMBER	1,144		1,144	1,205	1,205	
25	Tota	als	133,487		133,487	140,653	140,653	

Kentucky American Water Company Case No. 2023-00191 Charitable Contributions Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

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: Jeffrey Newcomb

				Base Period	For	ecasted Period
Line			Total	Jurisdictional	Total	Jurisdictional
No.	Account No.	Charitable Organization	Utility	% Jurisdiction	Utility	% Jurisdiction
1	52514000	ALPHA BETA LAMBDA CHPTR EDUCAT	\$500	\$500	\$0	100.00% \$0
2	52514000	American Heart Association Inc	1,000	1,000	0	0
3	52514000	AMERICAN RED CROSS	1,500	1,500	0	0
4	52514000	Baptist Health Foundation Lexi	1,000	1,000	0	0
5	52514000	Bluegrass Community Foundation	500	500	0	0
6	52514000	Bourbon County Fiscal Court	500	500	0	0
7	52514000	City of Midway	500	500	0	0
8	52514000	City of North Middletown	500	500	0	0
9	52514000	City of Owenton	500	500	0	0
10	52514000	COMMERCE LEXINGTON	12,500	12,500	0	0
11	52514000	FAYETTE COUNTY PUBLIC SCHOOLS	10,416	10,416	0	0
12	52514000	Franklin County Fiscal Court	500	500	0	0
13	52514000	FRIENDS OF MCCONNELL SPRINGS	1,500	1,500	0	0
14	52514000	Friends of the Parks of Fayett	750	750	0	0
15	52514000	GEORGETOWN SCOTT CTY CHAMBER O	200	200	0	0
16	52514000	Harrison County Fire Protectio	500	500	0	0
17	52514000	KENTUCKY CHAMBER OF COMMERCE	5,000	5,000	0	0
18	52514000	Lexington Fayette Urban Co Gov	500	500	0	0
19	52514000	Lift Up Lexington	1,000	1,000	0	0
20	52514000	Livingston Fire & Rescue Inc	500	500	0	0
21	52514000	MONTEREY VOLUNTEER FIRE DEPT	500	500	0	0
22	52514000	Nicholas County Fire Departmen	500	500	0	0
23	52514000	OWEN COUNTY VOLUNTEER FIRE DEP	500	500	0	0
24	52514000	Paris Bourbon County Economic	250	250	0	0
25	52514000	Pearls of Service Foundation	250	250	0	0
26	52514000	REACH	1,500	1,500	0	0
27	52514000	Rockcastle County Fiscal Court	500	500	0	0
28	52514000	SoulFeast Week LLC	2,500	2,500	0	0
29	52514000	United Way of the Bluegrass	10,000	10,000	0	0
30	52514000	University of Kentucky	2,500	2,500	0	0
31	52514000	Woodford Co Fire Protection	500	500	0	0
32	Tot	als	\$59,366	\$59,366	\$0	\$0

Kentucky American Water Company Case No. 2023-00191 Initiation Fees/Country Club Expenses Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

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: Jeffrey Newcomb

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

Kentucky American Water Company Case No. 2023-00191 Employee Party, Outing and Gift Expenses Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

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: Jeffrey Newcomb

Line			Total	Base Period Jurisdictional		<u>Fo</u> Total	recasted Period Jurisdictional
No.	Account No.	Employee Expenditures	Utility	%	Jurisdiction	Utility	% Jurisdiction
1							
2							
3							
4	50451000	Employee Service Awards	\$5,164	100.00%	\$5,164	\$10,529	100.00% \$10,529
5					0	0	0
6					0	0	0
7					0	0	0
9					0	0	0
10							
11		Totals	\$5,164	-	\$5,164	\$10,529	\$10,529

Kentucky American Water Company Case No. 2023-00191 Customer Service, Sales Promotion and Advertising Expense Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

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: Jeffrey Newcomb

				Base Period		F	precasted Period	
Line			Total	Jurisdictional		Total	Jurisdictional	
No.	Account No.	Description of Expenses	Utility	%	Jurisdiction	Utility	%	Jurisdiction
1								
2								
3		CUSTOMER SERVICE EXPENSES						
4		Customer Service and Informational Expense	\$0	100.00%	\$0	\$0	100.00%	\$0
5								
6								
7		SALES PROMOTION EXPENSE						
8		Sales Promotion Expense	\$0	100.00%	\$0	\$0	100.00%	\$0

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Kentucky American Water Company Case No. 2023-00191 Advertising Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

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: Jeffrey Newcomb

Line No.	Item	Sales or Promotional Advertising	Institutional Advertising	Conservation Advertising	<u>Other</u> Customer Education
1 2 3 4	None to report		1	100.00%	100.00%
5 6 7 8	Totals		\$0	\$0	

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Kentucky American Water Company Case No. 2023-00191 Professional Service Expenses Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

Data: _X_Base Period _X_Forecasted Period Type of Filing: _X_ Original ____ 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: Jeffrey Newcomb

			Breakdown		Total				
Line		Rate	Annual		Company	Jurisdictional	Jurisdictional		Jurisdictiona
No.	Description	Case	Audit	Legal	Unadjusted	%	Unadjusted	Adjustments	Adjusted
1									
2	Base Period:								
3									
4	Legal	\$95	\$0	\$511,431	\$511,526	100.00%	\$511,526	\$0	\$511,526
5									
6	Engineering	0	0	0	-		-	-	-
7									
8	Accounting	63	257,311	0	257,375		257,375	-	257,375
9									
10	Other	34	0	0	34		34	-	34
11									
12	Totals	\$193	\$257,311	\$511,431	\$768,935		\$768,935	\$0	\$768,935
13									
14									
15									
16									
17									
18									
19									
20	Forecasted Period:								
21									
22	Legal	\$283,333	\$0	\$332,016	\$615,350	100.00%	\$615,350	\$0	\$615,350
23									
24	Engineering				-			-	-

23								
24	Engineering	-		-	-	-	-	-
25								
26	Accounting	0	175,000	-	175,000	175,000	-	175,000
27								
28	Other	148,679	-	-	148,679	148,679	-	148,679
29								
30	Totals	\$432,012	\$175,000	\$332,016	\$939,029	\$ 939,029	\$0	\$939,029

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Kentucky American Water Company Case No. 2023-00191 Rate Case Expense Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

Data: _X_Base Period _X_Forecasted Period Type of Filing: _X_ Original _____ 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: Jeffrey Newcomb

ne		Current 2023	Case No. 2018	Case No. 2018	Case No. 2015	Case No. 2015	Case No. 2012	Case No. 2012	
No.	Item of Expense	Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate	
1									
2									
3	Comparison of projected expenses associated with the current case to prior rate cases:								
4									
5	Accounting	\$0	\$374,779	\$312,141	\$288,164	\$177,000	\$168,183	\$198,692	
6	Legal	850,000	563,590	562,500	458,005	458,000	405,449	325,000	
7	Rate of Return Study	96,000	108,824	86,000	10,412	35,000	-	37,600	
8	Cost of Service Study	-	35,020	50,000	39,840	77,550	74,439	60,850	
9	Other	25,000	5,111	16,000	10,188	23,000	52,071	23,000	
10	Weather Normalization Consultant	-		-	13,827	21,820			
11	Compensation Study	122,350	126,813	85,000	-	-	-	-	
12	Support Services Study	48,750	42,579	55,000	-	-			
13	Customer Notification	68,154	54,095	48,000	26,710	60,000	-	55,000	
14	Depreciation Study	85,783	15,918	15,918	36,735	32,000	-		
15	Totals	\$1,296,037	\$1,326,729	\$1,230,559	\$883,881	\$884,370	\$700,142	\$700,142	
16									
17									
18									
19									
20									
21	Schedule of Rate Case Expense Amortization:					Amount		Write-Offs	
22		Total			Amortization	Amortized	Forecasted		Base
23		Amortized	Order No.	Order Date	Period	to Date 9/2023	Period		Period
24		· · · · · · · · · · · · · · · · · · ·							
25	Case No. 2023-00191	\$1,296,037	2023-00191	N/A	3 Years	\$0	\$0		\$0
26									
27	Case No. 2018-00358	1,326,729	2018-00358	06/2019	3 Years	1,326,729	0		0
28									
29	Case No. 2015-00418	883,881	2015-00418	08/2016	3 Years	883,881	0		0
30									
	Case No. 2012-00520	700,142	2012-00520	10/2013	3 Years	700,142	0		0
31									
31									
31 32									
31 32 33						-	\$0	_	\$0
31 32 33 34						-	\$0	=	\$0

KAW_APP_EX37F_063023 Page 10 of 10

Kentucky American Water Company Case No. 2023-00191 Civic, Political, and Related Activities Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

Exhibit 37, Schedule F-7 Exhibits\+Exhibits 1-36\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7 Witness Responsible: Jeffrey Newcomb

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

ne Io.		
	Item	Amount
1		
2		
3	Base Period:	
4		
5	Donations	\$0
ô		
7	Civic Activities	133,487
3		
9	Political Activities	0
10		
1	Other	0
12		
3	Totals	\$133,487
14		
15		
16		
17		
.8		
9		
20	Forecasted Period:	
21		
22	Donations	\$0
3		
24	Civic Activities	140,653
25		
26	Political Activities	0
7		
28	Other	0
29	T = 4 = 1	
30	Totals	\$140,653

EXHIBIT 37 SCHEDULE G

PAYROLL COST ANALYSIS

KENTUCKY-AMERICAN WATER COMPANY Case No. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

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

For electronic version, see KAW_APP_EX37G_063023.pdf.

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

Exhibit 37, Schedule G-1 O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Exh 37 G Witness Responsible: John Watkins

Line		Total	Jurisdictional	Jurisdictional		Jurisdictional	
No.	Description	Company	%	Unadjusted	Adjustments	Adjusted	
1							
2	Date Datial Frances						
3	Base Period Expense: Total Salary	7,940,929	100.00%	\$7,940,929	\$0	\$7,940,929	
4	-		100.00%			\$992,427	
5	Other Allowances and Compensation Sub-total	<u>992,427</u> 8,933,356		<u>992,427</u> 8,933,356	0	8,933,356	
6	Sub-total	8,955,550		8,955,550	0	8,955,550	
8	Employee Benefits:						
9	Pension	30,661		30,661	0	30,661	
10	Group Insurance	713,817		713,817	0	713,817	
11	Defined Contribution Plan	311,038		311,038	0	311,038	
12	401-K Plan	226,746		226,746	0	226,746	
13	Sub-total	1,282,261		1,282,261	0	1,282,261	
14				<u> </u>			
15	Payroll Taxes:						
16	F.I.C.A.	630,823		630,823	0	630,823	
17	Federal Unemployment	6,358		6,358	0	6,358	
18	State Unemployment	29,858		29,858	0	29,858	
19	Sub-total	667,039		667,039	0	667,039	
20					4.5		
21	Total Compensation & Taxes	\$10,882,655		\$10,882,655	\$0	\$10,882,655	
22							
23							
24							
25 26	Forecasted Period Expense: Total Salary	\$8,254,660	100.00%	\$8,254,660	0	\$8,254,660	
	•		100.00%				
27	Other Allowances and Compensation Sub-total	712,961 8,967,621		712,961 8,967,621	0	712,961 8,967,621	
28 29	Sub-total	8,967,621		8,967,621	0	8,967,621	
30	Employee Benefits:						
31	Pension	136,903		136,903	0	136,903	
32	Group Insurance	972,359		972,359	0	972,359	
33	Defined Contribution Plan	351,464		351,464	0	351,464	
34	401-K Plan	253,471		253,471	0	253,471	
35	Sub-total	1,714,197		1,714,197	0	1,714,197	
36				<u> </u>			
37	Payroll Taxes:						
38	F.I.C.A.	659,573		659,573	0	659,573	
39	Federal Unemployment	4,082		4,082	0	4,082	
40	State Unemployment	3,197		3,197	0	3,197	
41	Sub-total	666,852		666,852	0	666,852	
42							
43	Total Compensation & Taxes	\$11,348,670		\$11,348,670	\$0	\$11,348,670	
44							

45

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

Line No.	Description	12 Mos. Aug 2018	% Change	12 Mos. Aug 2019	% Change	12 Mos. Aug 2020	% Change	12 Mos. Aug 2021	% Change	12 Mos. Aug 2022	% Change	Base Period	% Change	Forecasted Period
1 2	Total Company													
3 4	Employee Hours:													
5	Straight-Time Hours	273,350	5.24%	287,682	7.74%	309,944	-11.98%	272,828	14.65%	312,799	-4.06%	300,086	5.69%	317,152
6	Overtime Hours	30,242	0.49%	30,390	-36.10%	19,418	-2.55%	18,923	33.02%	25,172	24.83%	31,421	-48.97%	16,034
7		,				-, -		-,		-,		- ,		-,
8	Total Employee Hours	303,592		318,072		329,362	-	291,751	-	337,971	-	331,507	_	333,186
9			-				=		-		=		_	
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	11.06%		10.56%		6.27%	-	6.94%	-	8.05%	_	10.47%		5.06%
12			-				_				-			
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$8,186,044	5.53%	\$8,639,050	11.29%	\$9,614,135	-9.95%	\$8,657,909	21.80%	\$10,545,353	-3.46%	\$10,180,651	-2.61%	\$9,914,428
16	Overtime Dollars	1,319,408	3.98%	1,371,925	-32.58%	924,960	-0.07%	924,277	40.46%	1,298,200	29.15%	1,676,644	-58.76%	691,474
17	Total I also Dollars	to 505 452		610 010 075		640 520 005	-	£0.502.40C	-	644 042 552	-	644.057.205	_	640.005.000
18	Total Labor Dollars	\$9,505,452		\$10,010,975		\$10,539,095	=	\$9,582,186	=	\$11,843,553	=	\$11,857,295	_	\$10,605,902
19														
20 21	Ratio of Overtime Dollars to	16 1 29/		15 000/		0.63%		10 6 99/		17 210/		16.47%		6.07%
21	Straight-Time Dollars	16.12%		15.88%		9.62%	=	10.68%	-	12.31%	=	10.47%	-	6.97%
22														
23	O&M Labor Dollars	5,834,146	2.62%	5,987,068	2.77%	6,152,943	-13.13%	5,345,264	21.31%	6,484,337	2.76%	6,663,310	17.10%	7,802,450
25	Ratio of Labor Dollars to	5,854,140	2.0270	3,567,000	2.7770	0,152,545	-15.15%	3,343,204	21.51/0	0,404,337	2.7070	0,005,510	17.10%	7,002,430
26	Total Labor Dollars	61.38%		59.81%		58.38%		55.78%		54.75%		56.20%		73.57%
27											-		-	
28														
29	Total Employee Benefits	2,883,176	-3.65%	2,778,059	-9.54%	2,512,925	-17.75%	2,066,845	3.69%	2,143,066	27.93%	2,741,541	21.10%	3,320,048
30	Employee Benefits Expensed	1,842,709	-5.89%	1,734,248	-27.02%	1,265,687	-41.52%	740,152	8.06%	799,785	84.82%	1,478,131	27.54%	1,885,169
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	63.91%		62.43%		50.37%	-	35.81%		37.32%	_	53.92%	_	56.78%
33														
34														
35	Total Payroll Taxes	769,464	10.46%	849,934	-2.12%	831,928	3.04%	857,198	12.20%	961,788	7.46%	1,033,564	1.43%	1,048,387
36	Payroll Taxes Expensed	529,257	12.27%	594,201	-5.25%	563,026	-0.17%	562,066	10.85%	623,038	7.06%	667,039	-0.03%	666,852
37	Ratio of Payroll Taxes Expensed	co 70%		60.0404		67.60%		CE 570/		64 70%				62.64%
38	to Total Payroll Taxes	68.78%		69.91%	1	67.68%	-	65.57%		64.78%	-	64.54%	_	63.61%
39														
40 41	Average Employee Levels	136	4.41%	142	1.41%	144	-0.69%	143	4.90%	150	1.33%	152	2.63%	156
41	Average Linpidyee Levels	150	4.4170	142	1.41%	144	-0.09%	143	4.50%	130	1.55%	132	2.03%	120
42	Year-End Employee Levels	141	0.71%	142	0.70%	143	0.70%	144	4.86%	151	3.31%	156	0.00%	156
40	rear End Employee Levels	141	0.71/0	142	0.70%	143	0.70%	144	4.00%	101	5.51/0	130	0.00%	130

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

Line No.	Description	12 Mos. Aug 2018	% Change	12 Mos. Aug 2019	% Change	12 Mos. Aug 2020	% Change	12 Mos. Aug 2021	% Change	12 Mos. Aug 2022	% Change	Base Period	% Change	Forecasted Period
2	Production													
5 4 5	Employee Hours: Straight-Time Hours	72,367	-9.74%	65,319	9.41%	71,463	1.63%	72,627	3.97%	75,509	-0.92%	74,811	15.67%	86,531
6 7	Overtime Hours	7,388	-5.04%	7,016	-20.67%	5,566	-7.65%	5,140	20.58%	6,198	-15.83%	5,217	12.52%	5,870
8 9	Total Employee Hours	79,755		72,335	-	77,029	-	77,767	=	81,707	=	80,028	=	92,401
10 11 12	Ratio of Overtime Hours to Straight-Time Hours	10.21%		10.74%	=	7.79%	-	7.08%	-	8.21%	=	6.97%	_	6.78%
13 14	Labor Dollars:													
15 16 17	Straight-Time Dollars Overtime Dollars	\$2,169,109 357,175	-10.40% 2.01%	\$1,943,419 364,359	10.37% -16.95%	\$2,144,924 302,611	2.03% -7.02%	\$2,188,471 281,379	5.00% 24.40%	\$2,297,853 350,039	2.76% -6.79%	\$2,361,277 326,274	15.73% -22.30%	\$2,732,738 253,507
18 19	Total Labor Dollars	\$2,526,284	-	\$2,307,778	=	\$2,447,535	-	\$2,469,850	-	\$2,647,892	-	\$2,687,551	=	\$2,986,245
20 21 22	Ratio of Overtime Dollars to Straight-Time Dollars	16.47%	. =	18.75%	-	14.11%	•	12.86%	=	15.23%	=	13.82%	=	9.28%
23 24 25	O&M Labor Dollars Ratio of Labor Dollars to	2,526,284	-8.65%	2,307,778	6.06%	2,447,535	0.91%	2,469,850	7.21%	2,647,892	1.50%	2,687,551	11.11%	2,986,245
26 27 28	Total Labor Dollars	100.00%	•	100.00%	-	100.00%	-	100.00%	-	100.00%	-	100.00%	_	100.00%
29 30 31	Total Employee Benefits Employee Benefits Expensed Ratio of Employee Benefits Expensed	797,924 797,924	-16.22% -16.22%	668,484 668,484	-24.69% -24.69%	503,469 503,469	-32.07% -32.07%	341,997 341,997	-4.50% -4.50%	326,594 326,594	82.55% 82.55%	596,183 596,183	21.02% 21.02%	721,514 721,514
32 33 34	to Total Employee Benefits	100.00%	•	100.00%	-	100.00%	•	100.00%	-	100.00%	-	100.00%	_	100.00%
35 36 37	Total Payroll Taxes Payroll Taxes Expensed Ratio of Payroll Taxes Expensed	229,177 229,177	-0.06% -0.06%	229,041 229,041	-2.22% -2.22%	223,962 223,962	15.96% 15.96%	259,710 259,710	-2.04% -2.04%	254,419 254,419	5.75% 5.75%	269,041 269,041	-5.13% -5.13%	255,225 255,225
38 39 40	to Total Payroll Taxes	100.00%	•	100.00%	-	100.00%		100.00%	-	100.00%	-	100.00%	_	100.00%
40 41 42	Average Employee Levels	42	2.38%	43	-2.33%	42	0.00%	42	4.76%	44	-4.55%	42	7.14%	45
42 43 44	Year-End Employee Levels	42	2.38%	43	-4.65%	41	7.32%	44	-4.55%	42	7.14%	45	0.00%	45

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

Line No. 1	Description	12 Mos. Aug 2018	% Change	12 Mos. Aug 2019	% Change	12 Mos. Aug 2020	% Change	12 Mos. Aug 2021	% Change	12 Mos. Aug 2022	% Change	Base Period	% Change	Forecasted Period
2	Distribution													
4	Employee Hours:													
5	Straight-Time Hours	77,560	13.50%	88,032	-0.63%	87,477	-26.26%	64,504	22.89%	79,270	-5.50%	74,908	39.72%	104,664
6	Overtime Hours	10,403	11.85%	11,636	-42.95%	6,638	-31.80%	4,527	35.39%	6,129	90.98%	11,705	-45.55%	6,373
7		07.000			-		-		-	05.000	_			
8	Total Employee Hours	87,963		99,668	-	94,115	=	69,031	=	85,399	=	86,613	=	111,037
9 10	Ratio of Overtime Hours to													
10	Straight-Time Hours	13.41%		13.22%		7.59%		7.02%		7.73%		15.63%		6.09%
12	-		-				=		=		=		-	
13														
14	Labor Dollars:													
15 16	Straight-Time Dollars Overtime Dollars	\$2,078,930 430,563	15.27% 15.47%	\$2,396,403 497,178	4.18% -39.52%	\$2,496,463 300,698	-25.77% -30.58%	\$1,853,022 208,754	26.39% 45.35%	\$2,341,954	-5.23% 104.68%	\$2,219,557	35.98% -55.34%	\$3,018,129 277,372
16	Overtime Dollars	430,563	15.47%	497,178	-39.52%	300,698	-30.58%	208,754	45.35%	303,434	104.68%	621,083	-55.34%	277,372
18	Total Labor Dollars	\$2,509,493	-	\$2,893,581	•	\$2,797,161	-	\$2,061,776	-	\$2,645,388	-	\$2,840,640	—	\$3,295,501
19			-				-		=		=			
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	20.71%		20.75%		12.04%	-	11.27%	=	12.96%	=	27.98%	_	9.19%
22 23														
23 24	O&M Labor Dollars	1,702,413	69.97%	2,893,581	-3.33%	2,797,161	-26.29%	2,061,776	28.31%	2,645,388	7.38%	2,840,640	16.01%	3,295,501
25	Ratio of Labor Dollars to	1,702,415	05.5770	2,055,501	3.3370	2,757,101	20.2570	2,001,770	20.5170	2,043,300	7.5676	2,040,040	10.01/0	3,233,301
26	Total Labor Dollars	100.00%		100.00%	_	100.00%		100.00%	_	100.00%		100.00%		100.00%
27							-		_		-			
28														
29 30	Total Employee Benefits Employee Benefits Expensed	537,705 537,705	55.88% 55.88%	838,171 838,171	-31.35% -31.35%	575,388 575,388	-50.38% -50.38%	285,492 285,492	14.29% 14.29%	326,285 326,285	93.13% 93.13%	630,143 630,143	26.36% 26.36%	796,234 796,234
30 31	Ratio of Employee Benefits Expensed	557,705	33.66%	030,171	-51.55%	575,588	-50.58%	265,492	14.29%	520,285	95.15%	050,145	20.30%	790,234
32	to Total Employee Benefits	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
33			• •				-		-		-			
34														
35	Total Payroll Taxes	154,438	85.95%	287,181	-10.87%	255,955	-15.30%	216,800	17.24%	254,178	11.88%	284,366	-0.95%	281,657
36 37	Payroll Taxes Expensed Ratio of Payroll Taxes Expensed	154,438	85.95%	287,181	-10.87%	255,955	-15.30%	216,800	17.24%	254,178	11.88%	284,366	-0.95%	281,657
38	to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39		100.0070	•	100.0070		100.00/0		200.00/0	•	200.0070	-	100.0070		100.0070
40														
41	Average Employee Levels	63	6.35%	67	0.00%	67	-2.99%	65	3.08%	67	7.46%	72	1.39%	73
42	Marco End End and and a sta		4.0504		4 5000	c =	4.4657	<i>c</i> ·	10.0.00		2.025/	70	0.000	=0
43	Year-End Employee Levels	69	-4.35%	66	1.52%	67	-4.48%	64	10.94%	71	2.82%	73	0.00%	73
44														

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

Line No.	Description	12 Mos. Aug 2018	% Change	12 Mos. Aug 2019	% Change	12 Mos. Aug 2020	% Change	12 Mos. Aug 2021	% Change	12 Mos. Aug 2022	% Change	Base Period	% Change	Forecasted Period
1 2 3	Commercial													
4	Employee Hours:													
5	Straight-Time Hours	1,760	0.00%	2,335	0.00%	5,343	-31.39%	3,666	0.00%	3,627	39.18%	5,048	110.48%	10,625
6	Overtime Hours	0	0.00%	1	0.00%	1	0.00%	1	0.00%	1	300.00%	4	212.75%	13
8	Total Employee Hours	1,760	· ·	2,336		5,344		3,667		3,628	-	5,052	=	10,637
9														
10 11	Ratio of Overtime Hours to Straight-Time Hours	0.00%		0.00%		0.02%		0.00%		0.03%		0.08%		0.12%
12	Straight-fille flours	0.0076		0.0076	-	0.0276	-	0.0076	-	0.0378	=	0.0876	=	0.1270
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$72,086	0.00%	\$99,061	0.00%	\$190,775	-45.69%	\$103,601	0.00%	\$277,223	-30.31%	\$193,196	61.60%	312,204
16 17	Overtime Dollars	0	0.00%	25	0.00%	67	0.00%	66	-60.61%	26	688.46%	205	224.39%	665
18	Total Labor Dollars	\$72,086	• •	\$99,086	•	\$190,842	•	\$103,667	-	\$277,249	-	\$193,401	—	\$312,869
19		+		+==)===		<i>+</i>		+===;===:	-	<i>+-··)=·</i>	=	+====;===	=	<i>+++++</i>
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	0.00%		0.00%	-	0.04%	-	0.06%	-	0.01%	_	0.11%	_	0.21%
22					-		-		-		_		_	
23														
24	O&M Labor Dollars	72,086	0.00%	99,086	0.00%	190,842	-45.68%	103,667	167.44%	277,249	-30.24%	193,401	61.77%	312,869
25 26	Ratio of Labor Dollars to	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
26	Total Labor Dollars	100.00%		100.00%		100.00%	-	100.00%	-	100.00%	-	100.00%		100.00%
27														
29	Total Employee Benefits	22,768	0.00%	28,702	0.00%	39,257	-63.43%	14,355	138.22%	34,196	25.46%	42,902	76.20%	75,593
30	Employee Benefits Expensed	22,768	0.00%	28,702	0.00%	39,257	-63.43%	14,355	138.22%	34,196	25.46%	42,902	76.20%	75,593
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	100.00%		100.00%		100.00%		100.00%		100.00%	_	100.00%	_	100.00%
33														
34														
35	Total Payroll Taxes	6,539	0.00%	9,834	0.00%	17,463	-37.58%	10,901	144.38%	26,639	-27.32%	19,361	38.12%	26,740
36 37	Payroll Taxes Expensed Ratio of Payroll Taxes Expensed	6,539	0.00%	9,834	0.00%	17,463	-37.58%	10,901	144.38%	26,639	-27.32%	19,361	38.12%	26,740
38	to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39	to rotal rayion raxes	100.00%	• •	100.00%		100.00%		100.00%	•	100.00%	-	100.0078	-	100.00%
40														
41	Average Employee Levels	7	0.00%	7	0.00%	8	0.00%	8	0.00%	7	-14.29%	6	0.00%	6
42									-				=	
43	Year-End Employee Levels	6	0.00%	8	0.00%	8	0.00%	8	0.00%	5	20.00%	6	0.00%	6
44									-					

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: <u>X</u> Original _Updated _Revised Exhibit 37, Schedule G-2 O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Exh 37 G Witness Responsible: John Watkins

Line		12 Mos. Aug	%	12 Mos. Aug	%	12 Mos. Aug	%	12 Mos. Aug	%	12 Mos. Aug	%	Base	%	Forecasted
No.	Description	2018	Change	2019	Change	2020	Change	2021	Change	2022	Change	Period	Change	Period
1														
2	Administrative & General													
3 4	Employee Hours:													
5	Straight-Time Hours	18,091	-9.88%	16,304	-0.37%	16,243	-5.61%	15,332	2.69%	15,744	-1.04%	15,580	58.84%	24,748
6	Overtime Hours	30	-56.67%	10,504	53.85%	20	-75.00%	15,552	-20.00%	15,744	-50.00%	2	19384.50%	390
7		50	5010770	10	5510570	20	, 5100,0	5	2010070		5010070	-	1000 1100/0	000
8	Total Employee Hours	18,121	2.00%	16,317	2.00%	16,263	2.00%	15,337	2.00%	15,748	2.00%	15,582	2.00%	25,138
9					-		=		-		_		_	
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	0.17%	_	0.08%		0.12%		0.03%		0.03%		0.01%		1.57%
12					-		-		-					
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$725,229	-5.38%	\$686,210	4.43%	\$716,623	-0.98%	\$709,628	28.75%	\$913,667	3.06%	\$941,641	26.53%	\$1,191,455
16	Overtime Dollars	1,054	-60.82%	413	89.35%	782	-56.14%	343	-58.89%	141	-45.39%	77	21172.73%	16,380
17 18	Total Labor Dollars	\$726,283		\$686,623	-	\$717,405	-	\$709,971	-	\$913,808	_	\$941,718	_	\$1,207,835
18	Total Labor Dollars	\$726,283		\$686,623	-	\$717,405	-	\$709,971	-	\$913,808	=	\$941,718	=	\$1,207,835
20	Ratio of Overtime Dollars to													
20	Straight-Time Dollars	0.15%		0.06%		0.11%		0.05%		0.02%		0.01%		1.37%
22	Straight-Time Donars	0.1370		0.0078	-	0.1176	=	0.0370	-	0.0278	=	0.0176	_	1.5770
22														
24	O&M Labor Dollars	726,283	-5.46%	686,623	4.48%	717,405	-1.04%	709,971	28.71%	913,808	3.05%	941,718	28.26%	1,207,835
25	Ratio of Labor Dollars to	-,		,.		,		,-		,				, - ,
26	Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
27													_	
28														
29	Total Employee Benefits	229,396	-13.30%	198,891	-25.80%	147,573	-33.38%	98,309	14.65%	112,710	85.35%	208,903	39.70%	291,828
30	Employee Benefits Expensed	229,396	-13.30%	198,891	-25.80%	147,573	-33.38%	98,309	14.65%	112,710	85.35%	208,903	39.70%	291,828
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	100.00%		100.00%		100.00%		100.00%		100.00%	_	100.00%	_	100.00%
33														
34 35	Total Daviall Tavia	65.886	3.43%	60.146	-3.67%		13.72%	74.655	17.61%	07.000	7.37%	04 272	9.50%	102 220
35	Total Payroll Taxes Payroll Taxes Expensed	65,886	3.43%	68,146 68,146	-3.67%	65,646 65,646	13.72%	74,655	17.61%	87,802 87,802	7.37%	94,272 94,272	9.50% 9.50%	103,230 103,230
30	Ratio of Payroll Taxes Expensed	03,660	3.43%	00,140	-3.07%	03,040	13.7270	/4,035	17.01%	07,002	1.3170	J4,272	5.30%	103,230
38	to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39		100.0070	• •	100.0070	•	100.0070		100.0070	•	100.0070		100.0070	-	100.00/0
40														
41	Average Employee Levels	24	4.17%	25	8.00%	27	3.70%	28	14.29%	32	0.00%	32	0.00%	32
42					-		=		-		—		-	
43	Year-End Employee Levels	24	4.17%	25	8.00%	27	3.70%	28	17.86%	33	-3.03%	32	0.00%	32
44				-	-		=	-	•		—			

44 45

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

Line No.	Description	12 Mos. Aug 2018	% Change	12 Mos. Aug 2019	% Change	12 Mos. Aug 2020	% Change	12 Mos. Aug 2021	% Change	12 Mos. Aug 2022	% Change	Base Period	% Change	Forecasted Period
1 2	Construction & Other													
3 4	Freedowee Usere													
4	Employee Hours: Straight-Time Hours	103.572	11.70%	115,692	11.86%	129,418	-9.83%	116,699	18.81%	138,649	-6.43%	129,739	-30.18%	90,585
6	Overtime Hours	12,421	-5.61%	11,724	-38.65%	7,193	28.60%	9,250	38.81%	12,840	12.87%	14,493	-76.62%	3,388
7		,		,		-,		-,		,		,		-,
8	Total Employee Hours	115,993	_	127,416	_	136,611		125,949	_	151,489	_	144,232	_	93,973
9			-		-		-		-		_			
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	11.99%	=	10.13%	=	5.56%	-	7.93%	=	9.26%	=	11.17%	_	3.74%
12														
13	Labor Della a													
14 15	Labor Dollars: Straight-Time Dollars	\$3,140,690	11.88%	\$3,513,957	15.69%	\$4,065,350	-6.45%	\$3,803,187	23.97%	\$4,714,656	-5.30%	\$4,464,980	-40.43%	\$2,659,902
15	Overtime Dollars	\$3,140,690 530,616	-3.89%	\$5,515,957 509,950	-37.09%	320,802	-6.45%	433,735	48.61%	54,714,656 644,560	-5.50%	\$4,464,980 729,005	-40.43%	\$2,659,902 143,550
10	Overtime Donars	550,010	-3.8570	505,550	-37.0570	520,002	35.20%	433,733	40.0176	044,500	15.10%	725,005	-00.5170	145,550
18	Total Labor Dollars	\$3,671,306	-	\$4,023,907	-	\$4,386,152	-	\$4,236,922	-	\$5,359,216	-	\$5,193,985		\$2,803,452
19			=		=		=		=		-		_	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	16.89%	_	14.51%	_	7.89%	-	11.40%	_	13.67%	_	16.33%		5.40%
22			-		-		-		-		_			
23														
24	O&M Labor Dollars	0		0		0		0		0		0		0
25	Ratio of Labor Dollars to	0.000/												0.000/
26	Total Labor Dollars	0.00%	-	0.00%	-	0.00%		0.00%	-	0.00%	-	0.00%	_	0.00%
27 28														
28	Total Employee Benefits	1,040,467	0.32%	1,043,811	-33.99%	689,046	-11.06%	612,810	6.09%	650,160	94.32%	1,263,410	10.16%	1,391,775
30	Employee Benefits Expensed	1,040,407	0.5270	1,043,811	-33.3370	0005,040	-11.00%	012,810	0.0576	030,100	54.5270	1,205,410	10.10%	1,351,775
31	Ratio of Employee Benefits Expensed	-		-		-		-		-		-		-
32	to Total Employee Benefits	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
33			_		-				-		-		_	
34														
35	Total Payroll Taxes	240,207	6.46%	255,733	-57.72%	108,111	26.78%	137,064	-6.44%	128,240	185.81%	366,526	4.10%	381,535
36	Payroll Taxes Expensed	0		0		0		0		0		0		0
37	Ratio of Payroll Taxes Expensed	0.000/												0.000/
38	to Total Payroll Taxes	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
39 40														
40	Average Employee Levels	0		0		0		0		0		0		0
42	And the second s	0	=		-	0	-	0	=	0	=	0	=	0
42	Year-End Employee Levels	0		0		0		0		0		0		0
44			=		=		=		=		-		=	

Kentucky American Water Company Case No. 2023-00191 EXECUTIVE COMPENSATION FOR THE TWELVE MONTHS ENDED: September 20, 2023 (Base Period) FOR THE TWELVE MONTHS ENDED: January 31, 2025 (Forecast Period)

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

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	\$274,362	100.00%	\$274,362	\$0	\$274,362	
7	Other Allowances and Compensation	233,207		233,207	0	\$233,207	
8	Sub-total	507,569		507,569	0	507,569	
9							
10	Employee Benefits:						
11	Pension	0		0	0	0	
12	Group Insurance	1,233		1,233	0	1,233	
13	Defined Contribution Plan	14,404		14,404	0	14,404	
14	401-K Plan	10,144		10,144	0	10,144	
15	Sub-total	25,781		25,781	0	25,781	
16							
17	Payroll Taxes	16,492		16,492	0	16,492	
18							
19	Total Compensation and Taxes	\$549,842		\$549,842	\$0	\$549,842	
20							
21							
22	Forecasted Period:						
23	Total Salary	228,594	100.00%	\$228,594	\$0	\$228,594	
24	Other Allowances and Compensation	200,575		200,575	0	\$200,575	
25	Sub-total	429,169		429,169	0	429,169	
26							
27	Employee Benefits:						
28	Pension	0		0	0	0	
29	Group Insurance	956		956	0	956	
30	Defined Contribution Plan	15,043		15,043	0	15,043	
31	401-K Plan	14,900		14,900	0	14,900	
32	Sub-total	30,899		30,899	0	30,899	
33							
34	Payroll Taxes:	46.005		10.005	2	46.005	
35	F.I.C.A.	16,995		16,995	0	16,995	
36	Federal Unemployment	42		42	0	42	
37	State Unemployment	33		33	0	33	
38	Sub-total	17,070		17,070	0	17,070	
39	Total Componentian and Tours	¢ 477 120		¢477 420	ćo.	¢477 120	
40	Total Compensation and Taxes	\$477,138		\$477,138	\$0	\$477,138	

- 41 42 43
- 44 45
- 46

Kentucky American Water Company Case No. 2023-00191 EXECUTIVE COMPENSATION FOR THE TWELVE MONTHS ENDED: September 20, 2023 (Base Period) FOR THE TWELVE MONTHS ENDED: January 31, 2025 (Forecast Period)

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

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	\$186,058	100.00%	\$186,058	\$0	\$186,058	
7	Other Allowances and Compensation	55,817		\$55,817	0	\$55,817	
8	Sub-total	241,875		241,875	0	241,875	
9							
10	Employee Benefits:						
11	Pension	0		0	0	0	
12	Group Insurance	21,467		21,467	0	21,467	
13	Defined Contribution Plan	9,768		9,768	0	9,768	
14	401-K Plan	7,442		7,442	0	7,442	
15	Sub-total	38,677		38,677	0	38,677	
16							
17	Payroll Taxes	18,958		18,958	0	18,958	
18							
19	Total Compensation	\$299,510		\$299,510	\$0	\$299,510	
20							
21							
22	Forecasted Period:		100.000/	4000 50 4		4000 504	
23	Total Salary	228,594	100.00%	\$228,594	\$ -	\$228,594	
24	Other Allowances and Compensation	80,008		80,008	0	\$80,008	
25	Sub-total	308,602		308,602	0	308,602	
26 27	Employee Benefits:						
27	Pension	0		\$0	0	0	
28 29	Group Insurance	25,263		25,263	0	25,263	
30	Defined Contribution Plan	12,001		12,001	0	12,001	
31	401-K Plan	10,973		10,973	0	10,973	
32	Sub-total	48,237		48,237	0	48,237	
33	545 (544)	-10,237					
34	Payroll Taxes:						
35	F.I.C.A.	14,407		14,407	0	14,407	
36	Federal Unemployment	42		42	0	42	
37	State Unemployment	33		33	0	33	
38	Sub-total	14,482		14,482	0	14,482	
39						· · ·	
40	Total Compensation	\$371,321		\$371,321	\$0	\$371,321	
41	·				•	. ,	

- 41 42 43 44 45

- 46

EXHIBIT 37 SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

Schedule

Description

H Gross Revenue Conversion Factor

For electronic version, see KAW_APP_EX37H_063023.pdf.

Kentucky American Water Company Case No. 2023-00191 **Computation of the Gross Revenue Conversion Factor for the Forecast Period**

Exhibit 37, Schedule H Data: X Base Period X Forecast Period Exhibits\[KAWC 2023 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H Version: X Original _Updated _Revised Witness: J. Newcomb Gross Revenue Percent of Total Total Workpaper Conversion **Gross Revenue Conversion Factor Calculation** Factor % **Conversion Factor** Reference **Excel Reference** Rate 1 Gross Income from Revenue 100.0000% Less: Bad Debt Rate/ Uncollectible Expense 0.6040% 0.6040% 2.3672% W/P - 3-10 O&M\[KAWC 2023 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit Less: PSC / Utility Reg Assessment Fee 0.1493% 0.1493% 0.5851% W/P - 5-2 O&M\[KAWC 2023 Rate Case - PSC Fees Exhibit.xlsx]Exhibit Net Income After Uncollectibles & Reg Assessment Fees 99.2467% Less: State Income Tax @ 5.0% 5.00% 4.9623% 19.4484% Net Income After Uncollectibles, Reg Assessment Fees & State Tax 94.2844% Less: Federal income Tax @ 21% 21.00% 19.7997% 77.5992% Net Income After Uncollectibles, Reg Assessment Fees, & State & 13 Federal Income Taxes: 74.4846% 100.0000%

15 Gross Revenue Conversion Factor (1 / Line 13) 134.2559% 16

Line

#

2

3

4

5 6 7

9

10 11

12

14

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. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

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_063023.pdf.

Kentucky American Water Company Case No. 2023-00191 COMPARATIVE INCOME STATEMENT Forecast Year (12 Months Ending January 31, 2025)

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 Witness Responsible: Jeffrey Newcomb

Line		Water only 12 Mos Dec		Water only 12 Mos Dec		Water only 12 Mos Dec		Water only 12 Mos Dec		Water only 12 Mos Dec		Water only Base	Water only	Water only 12 Mos Dec	Water only 12 Mos Dec	Water only 12 Mos Dec
No.	Description	12 Mos Dec 2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Period	Forecasted Period	2025	2026	2027
1	· · ·															
2	Operating Revenues	\$ 92,187,454	6.59%	\$ 98,258,432	1.66%	\$ 99,894,134	2.54%	\$ 102,433,385	6.71%	\$ 109,311,080	2.90%	\$112,476,773	\$114,541,046	\$115,771,013	\$116,117,018	\$116,367,238
3																
4	Operating Expenses															
5	Operation & Maintenance	33,931,768	5.67%	35,857,247	2.18%	36,638,169	-3.17%	35,476,254	6.72%	37,861,516	10.00%	41,648,501	46,466,136	48,187,636	49,590,325	51,553,807
6	Depreciation	16,189,249	7.76%	17,445,424	8.37%	18,905,168	4.57%	19,768,253	2.66%	20,293,703	5.24%	21,356,111	28,740,336	26,483,880	27,832,510	29,743,907
7	Amortization	268,383	2.35%	274,690	10.78%	304,307	-6.64%	284,087	-69.28%	87,264	0.00%	87,264	71,803	71,803	71,803	71,803
8	Taxes Other	7,905,667	-10.82%	7,050,369	14.68%	8,085,707	9.38%	8,844,518	-28.66%	6,309,934	39.74%	8,817,187	10,651,594	11,351,959	11,952,833	12,562,527
9	State Income Taxes	1,041,003	14.59%	1,192,848	11.14%	1,325,726	7.15%	1,420,501	-3.43%	1,371,820	3.31%	1,417,262	868,082	855,355	647,592	360,697
10	Federal Income Taxes	2,844,206	59.41%	4,533,834	-14.08%	3,895,547	17.81%	4,589,368	45.31%	6,668,654	-27.31%	4,847,681	2,513,031	3,036,576	2,299,003	1,280,501
11																
12	Total Operating Expenses	62,180,276	6.71%	66,354,412	4.22%	69,154,625	1.78%	70,382,981	3.14%	72,592,890	7.69%	78,174,006	89,310,982	89,987,209	92,394,065	95,573,242
13																
14	Operating Income	30,007,179	6.32%	31,904,020	-3.65%	30,739,509	4.26%	32,050,404	14.56%	36,718,190	-6.58%	34,302,767	25,230,064	25,783,804	23,722,952	20,793,996
15																
16	AFUDC	1,104,713	69.09%	1,867,974	-6.24%	1,751,465	-62.32%	659,895	-14.83%	562,012	45.60%	818,273	1,672,091	1,253,288	1,740,900	1,508,091
17	Other Income	2,075,218	-94.90%	105,939	-56.67%	45,902	-100.00%	0	0.00%	0	0.00%	(390)	0	0	0	0
18																
19	Total Other Income	3,179,931	-37.93%	1,973,913	-8.94%	1,797,367	-63.29%	659,895	-14.83%	562,012	45.53%	817,883	1,672,091	1,253,288	1,740,900	1,508,091
20																
21	Income before Deductions	33,187,110	2.08%	33,877,933	-3.96%	32,536,876	0.53%	32,710,299	13.97%	37,280,201	-5.79%	35,120,650	26,902,155	27,037,092	25,463,852	22,302,087
22																
23	Income Deductions															
24	Interest on Long-Term Debt	12,352,467	2.78%	12,695,857	-20.55%	10,087,439	-5.73%	9,508,928	4.69%	9,954,929	-0.61%	9,894,652	13,222,187	13,584,798	15,098,015	16,248,673
25	Amort of Debt Expense	118,504	-16.28%	99,217	112.17%	210,507	65.95%	349,327	3.37%	361,091	-45.27%	197,607	240,104	233,997	243,590	247,462
26	Interest on Bank Debt	277,041	102.16%	560,061	-20.80%	443,593	-82.67%	76,866	297.56%	305,589	167.93%	818,755	196,913	82,152	176,824	266,542
27	Other Interest	1,472	-9.16%	1,337	-65%	468	77.11%	829	-63%	310	-100%	0	0	0	0	0
28	Miscellaneous Amortization	(425)	0.00%	(425)	0.00%	(425)	0.00%	(425)	0.00%	(425)	-50.00%	(212)	0	0	0	0
29	Other Deductions	706,122	-77.97%	155,532	-74.40%	39,811	402%	199,756	-14.22%	171,351	-49.60%	86,361	0	0	0	0
30		· · · ·														
31	Total Income Deductions	13,455,182	0.42%	13,511,580	-20.21%	10,781,393	-5.99%	10,135,281	6.49%	10,792,846	1.89%	10,997,163	13,659,204	13,900,947	15,518,429	16,762,676
32		, .		, ,		, - ,		, , .		, - ,		, - ,			, , , -,	, , , , , ,
	Net Income	\$19,731,928	3.22%	\$20,366,353	6.82%	\$21,755,483	3.77%	\$22,575,018	17.33%	\$26,487,356	-8.92%	\$24,123,488	\$13,242,951	\$13,136,145	\$9,945,423	\$5,539,411

Type of Filing: X Original Updated Revised

48

Exhibit 37 - Schedule I-2 Revenues\[KAWC 2023 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics.xlsx]Exh Sch. I Witness Responsible: Chuck Rea

Line							Base	Forecasted		3 Projected Ca	lendar Years	
No.	Description	2018	2019	2020	2021	2022	Period	Period	2024	2025	2026	2027
1 2	Revenue by Customer Class:											
3	Residential	\$50,689,440	\$52,452,255	\$58,298,892	\$57,380,927	\$59,386,024	\$61,416,885	\$61,978,034	\$61,868,657	\$62,402,628	\$62,310,867	\$62,213,40
4	Commercial	23,257,803	23,987,580	24,412,954	25,668,665	27,664,494	29,059,208	29,876,720	29,796,720	30,443,724	30,790,264	31,136,13
5	Industrial	2,937,422	2,637,901	2,516,437	2,616,117	2,582,860	2,767,939	2,876,520	2,871,928	2,900,572	2,900,572	2,900,57
6	Municipal & OPA	6,322,130	6,263,254	5,900,812	6,589,838	7,041,428	7,207,271	7,475,823	7,463,783	7,538,597	7,538,597	7,538,59
7	Sales For Resale	2,004,638	1,345,115	1,084,682	1,198,329	1,354,353	1,374,712	1,282,287	1,280,239	1,293,012	1,293,012	1,293,01
8	Miscellaneous	99,612	116,866	214,743	137,815	109,255	126,202	106,174	105,994	107,089	107,089	107,08
9	Fire Services	6,763,442	6,753,494	7,423,893	7,525,745	7,782,120	8,069,228	8,440,095	8,417,075	8,593,888	8,682,606	8,682,6
10		0,700,112	0,750,151	7,120,000	,,523), 13	,,,02,120	0,000)220	0,110,000	0,127,070	0,000,000	0,002,000	0,002,00
	Total	\$92,074,487	\$93,556,464	\$99,852,415	\$101,117,437	\$105,920,534	\$110,021,445	\$112,035,654	\$111,804,396	\$113,279,510	\$113,623,007	\$113,871,4
12		+,,,	<i>+••)•••)</i> ·•·	+,,	+	+,	+,,	+//	+//	+))	+,,	+===;=:=;:
	Number of Customers:											
	12-Month Average:											
15	Residential	119,360	120,704	122,008	123,090	124,036	124,796	126,188	126,101	127,114	128,145	129,10
16	Commercial	9,096	9,126	9,205	9,267	9,390	9,481	9,642	9,632	9,755	9,876	9,99
10	Industrial	31	30	26	26	26	26	26	26	26	26	2
18	Municipal & OPA	735	754	749	752	768	774	779	779	779	779	77
19	Sales For Resale	14	15	16	16	16	19	19	19	19	19	1
20	Miscellaneous	39	46	45	45	54	62	62	62	62	62	
21	Fire Services	2,356	2,390	2,413	2,457	2,515	2,545	2,606	2,602	2,650	2,695	2,74
22		2,550	2,550	2,415	2,437	2,515	2,545	2,000	2,002	2,030	2,055	2,7-
	Total	131,631	133,065	134,462	135,654	136,806	137,702	139,322	139,221	140,405	141,602	142,78
24		101,001	100,000	101,102	100,001	100,000	107,702	100,022	100,221	110,100	11,002	112,70
24 25												
	End of Period:											
20	Residential	119,500	121,176	122,528	123,551	124,255	125,487	126,533	126,442	127,412	128,466	128,46
27	Commercial	9,064	9,161	9,192	9,290	9,399	9,564	9,666	9,650	9,770	9,894	9,89
20	Industrial	31	26	26	26	26	9,504 26	26	26	26	26	5,65
30	Municipal & OPA	744	750	746	753	770	779	779	779	779	779	77
31	Sales For Resale	13	15	16	15	17	19	19	19	19	19	1
32	Miscellaneous	43	43	43	45	61	62	62	62	62	62	6
32 33	Fire Services	2,368	2,407	2,423	45 2,487	2,537	2,572	2,622	2,626	2,672	2,718	2,71
34	The Services	2,500	2,407	2,423	2,407	2,557	2,372	2,022	2,020	2,072	2,710	2,71
	Total	131,763	133,578	134,974	136,167	137,065	138,509	139,707	139,604	140,741	141,964	141,96
36		151,705	133,578	134,574	150,107	157,005	138,303	155,707	155,004	140,741	141,504	141,50
36 37												
	Auerage Revenue per Custemer											
	Average Revenue per Customer:	Ć 4 3 5	Ċ 4 2 F	¢470	¢ ACC	¢470	¢402	ć 401	¢401	¢401	¢496	ć ac
39	Residential	\$425	\$435	\$478	\$466	\$479	\$492	\$491	\$491	\$491	\$486	\$48
40 41	Commercial Industrial	2,557 96,046	2,628 88,421	2,652 97,726	2,770 100,620	2,946 99,341	3,065	3,098 110,635	3,093	3,121 111,560	3,118 111,560	3,1: 111,50
41							106,459		110,459			
	Municipal & OPA Sales For Resale	8,602	8,309	7,883	8,758	9,167	9,318	9,597	9,581	9,677	9,677	9,6
43		141,504	91,712	66,072	75,288	83,774	73,645	67,489	67,381	68,053	68,053	68,0
44	Miscellaneous	2,549	2,522	4,728	3,046	2,020	2,036	1,712	1,710	1,727	1,727	1,72
45	Fire Services	2,871	2,826	3,077	3,062	3,095	3,171	3,239	3,235	3,243	3,222	3,1
46												

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

Type of Filing: __X_ Original ____ Updated _____ Revised

Exhibit 37 - Schedule I-3 Revenues\[KAWC 2023 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics.xlsx]Exh Sch. I Witness Responsible: Chuck Rea

ne						Base	Forecasted			Calendar Years	
o. Description	2018	2019	2020	2021	2017	Period	Period	2024	2021	2026	2027
L											
<u>Revenue by Customer Class:</u> Residential											
Commercial											
industrial											
5 Municipal & OPA											
Sales For Resale											
Miscellaneous											
Fire Services											
0											
1 Total		ALL COMPANY OPER									
2		ALL COMPANY OPEN	ATIONS ARE JORIS	DICTIONAL							
Number of Customers:											
4 <u>12-Month Average:</u>											
5 Residential											
6 Commercial											
7 Industrial											
8 Municipal & OPA											
9 Sales For Resale											
0 Miscellaneous											
1 Fire Services											
2											
3 Total											
4											
5											
6 End of Period:											
7 Residential											
8 Commercial											
9 Industrial											
D Municipal & OPA											
Sales For Resale											
Miscellaneous											
8 Fire Services											
1											
5 Total											
5											
7											
Average Revenue per Customer:											
Residential											
0 Commercial											
1 Industrial											
2 Municipal & OPA											
3 Sales For Resale											
4 Miscellaneous											
5 Fire Services											

Type of Filing: __X_ Original ____ Updated _____ Revised

Exhibit 37 - Schedule I-4 Revenues\[KAWC 2023 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics.xlsx]Exh Sch. I Witness Responsible: Chuck Rea

Line							Base	Forecasted		3 Projected Cale	ndar Years	
No. D	Description	2018	2019	2020	2021	2022	Period	Period	2024	2025	2026	2027
1												
	s by Customer Class:	E CAE 700	5 001 750	6 070 570	5 074 570	F 007 17C	c 022 200	5 740 440	5 740 777	5 722 222	5 745 400	F (07.4F)
	esidential	5,645,780	5,931,753	6,072,579	5,874,579	5,987,176	6,033,380	5,748,449	5,749,777	5,732,222	5,715,122	5,697,159
	ommercial Idustrial	3,765,249 665,446	3,915,895 624,578	3,622,902 550,533	3,805,284	4,057,006 546,404	4,175,826 570,014	4,111,316	4,106,831	4,166,128	4,225,274 571,807	4,284,303 571,807
	Iunicipal & OPA				565,901			571,807	571,807	571,807	1,209,547	
	-	1,207,451 458,647	1,193,100	1,006,943 240,026	1,135,999 271,739	1,204,450 310,134	1,204,999 299,792	1,209,547 269,885	1,209,547 269,885	1,209,547 269,885		1,209,547 269,885
	ales For Resale	458,647 7,244	320,900	,	,	,	,	,	269,885 8,990		269,885 8,990	269,885 8,990
8 IVI 9	liscellaneous	7,244	8,197	4,809	6,155	12,617	15,247	8,990	8,990	8,990	8,990	8,990
10 Total	I	11,749,816	11,994,423	11,497,793	11,659,656	12,117,786	12,299,258	11,919,994	11,916,837	11,958,579	12,000,625	12,041,691
11		<u> </u>			, ,							
12												
	ber of Customers:											
14 12-M	Ionth Average:											
	esidential	119,360	120,704	122,008	123,090	124,036	124,796	126,188	126,101	127,114	128,145	129,163
16 Co	ommercial	9,096	9,126	9,205	9,267	9,390	9,481	9,642	9,632	9,755	9,876	9,997
17 In	dustrial	31	30	26	26	26	26	26	26	26	26	26
18 M	Iunicipal & OPA	735	754	749	752	768	774	779	779	779	779	779
19 Sa	ales For Resale	14	15	16	16	16	19	19	19	19	19	19
20 M	liscellaneous	39	46	45	45	54	62	62	62	62	62	62
21												
22 Total	I	129,275	130,675	132,049	133,197	134,291	135,157	136,716	136,620	137,755	138,907	140,046
23												
24												
25 <u>End c</u>	of Period:											
26 Re	esidential	119,500	121,176	122,528	123,551	124,255	125,487	126,533	126,442	127,412	128,466	128,466
27 Co	ommercial	9,064	9,161	9,192	9,290	9,399	9,564	9,666	9,650	9,770	9,894	9,894
28 In	dustrial	31	26	26	26	26	26	26	26	26	26	26
	1unicipal & OPA	744	750	746	753	770	779	779	779	779	779	779
30 Sa	ales For Resale	13	15	16	15	17	19	19	19	19	19	19
	liscellaneous	43	43	43	45	61	62	62	62	62	62	62
32												
33 Total	I	129,395	131,171	132,551	133,680	134,528	135,937	137,085	136,978	138,069	139,246	139,246
34												
35												
36												
	age Sales per Customer:											
	esidential	47	49	50	48	48	48	46	46	45	45	44
39 Co	ommercial	414	429	394	411	432	441	426	426	427	428	429
	dustrial	21,759	20,936	21,380	21,765	21,016	21,924	21,993	21,993	21,993	21,993	21,993
	Iunicipal & OPA	1,643	1,583	1,345	1,510	1,568	1,558	1,553	1,553	1,553	1,553	1,553
	ales For Resale	32,375	21,880	14,621	17,073	19,184	16,060	14,205	14,205	14,205	14,205	14,205
	liscellaneous	185	177	106	136	233	246	145	145	145	145	145
44												

44 45

46

47 Note: Sales are stated in 1000 Gallons

Type of Filing: __X_ Original ____ Updated _____ Revised

Exhibit 37 - Schedule I- 5 Revenues\[KAWC 2023 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics.xlsx]Exh Sch. I Witness Responsible: Chuck Rea

ne						Base	Forecasted			Calendar Years	
o. Description	2018	2019	2020	2021	2022	Period	Period	2024	2025	2026	2027
Sales by Customer Class:											
Residential											
Commercial											
Industrial											
Municipal & OPA											
Sales For Resale											
Miscellaneous											
) Total											
		ALL COMPANY OPE	RATIONS ARE JURIS	DICTIONAL							
8 Number of Customers:											
12-Month Average:											
Residential											
5 Commercial											
/ Industrial											
8 Municipal & OPA											
Sales For Resale											
) Miscellaneous											
2 Total											
3											
1											
5 End of Period:											
5 Residential											
7 Commercial											
3 Industrial											
9 Municipal & OPA											
Sales For Resale											
Miscellaneous											
<u>.</u>											
3 Total											
5											
7 <u>Average Revenue per Customer:</u> 3 Residential											
Commercial											
Industrial											
Municipal & OPA											
Sales For Resale											
3 Miscellaneous											
1											
5											
5											
7 Note: Sales are stated in 1000 Gallons											
EXHIBIT 37 SCHEDULE J

COST OF CAPITAL SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

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_063023.pdf.

Kentucky American Water Company Case No. 2023-00191 **Cost of Capital Summary** 13-Month Average For Forecast Period Ending January 31, 2025

Data: Base Period _X_ Forecasted Period	Exhibit 37, Schedule J-1
Type of Filing: <u>X</u> Original Updated Revised	Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1
	Witness Responsible: Nick Furia
	Page 1 of 1

			13-Month					13-Month
Line	Class of		Average Net			Adjusted		Average
No.	Capital	Reference	Carrying Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	W/P - 7-3	\$5,752,848	0.96%	\$0	\$5,752,848	3.818%	0.040%
3								
4	Long-Term Debt	W/P - 7-4	275,967,192	46.21%	0.30	275,967,193	4.681%	2.160%
5								
6	Preferred Stock	W/P - 7-5	2,245,236	0.38%	0	2,245,236	8.510%	0.030%
7								
8	Common Equity	W/P - 7-6	313,228,976	52.45%	0.34	313,228,976	10.75%	5.640%
9								
10	Total Capital		\$597,194,252		\$0.64	\$597,194,252		7.870%
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	\$0.64					

Kentucky American Water Company Case No. 2023-00191 Cost of Capital Summary As of January 31, 2025

 Data:
 ______Base Period _X_ Forecasted Period
 Exhibit 37, Schedule J-2

 Type of Filing:
 _______V Original ______Updated ______ Revised
 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-2

 Witness Responsible:
 Nick Furia

 Page 1 of 2

Line	Class of		Net			Adjusted		Torminal
Line	Class of		Carrying			Adjusted		Terminal
No.	Capital	Reference	Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	J-2, Page 1	\$10,206,917	1.650%	\$0	\$10,206,917	3.150%	0.050%
3								
4	Long-Term Debt	J-3, Page 1	282,180,642	45.621%	0	282,180,642	4.690%	2.140%
5								
6	Preferred Stock	J-4, Page 1	2,245,429	0.363%	0	2,245,429	8.500%	0.030%
7								
8	Common Equity	W/P - 7-6	323,906,071	52.366%	1	323,906,071	10.750%	5.630%
9								
10	Total Capital		\$618,539,059	100.000%	\$1	\$618,539,059		7.850%
11								
12								
13								
14								
15								
16	(1) JDITC	W/P - 7-7	\$1					

Kentucky American Water Company Case No. 2023-00191 **Cost of Capital Summary** As of September 30, 2023

Data: _X_ Base Period Forecasted Period	Exhibit 37, Schedule J-2
Type of Filing: <u>X</u> Original Updated Revised	Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-2
	Witness Responsible: Nick Furia
	Page 2 of 2

			Net					
Line	Class of		Carrying			Adjusted		Terminal
No.	Capital	Reference	Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	J-2, Page 2	\$48,250,703	8.654%	\$0	\$48,250,703	5.250%	0.450%
3								
4	Long-Term Debt	J-3, Page 2	216,599,690	38.846%	0	216,599,690	4.570%	1.780%
5								
6	Preferred Stock	J-4, Page 2	2,244,914	0.403%	0	2,244,914	8.510%	0.030%
7								
8	Common Equity	W/P - 7-6	290,493,638	52.098%	1	290,493,639	10.750%	5.600%
9								
10	Total Capital		\$557,588,945	100.000%	\$1	\$557,588,946		7.860%
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	\$1					

Kentucky American Water Company Case No. 2023-00191 Embedded Cost of Short-Term Debt As of January 31, 2025

 Data:
 Base Period _X_ Forecasted Period
 Exhibit 37, Schedule J-3

 Type of Filing:
 X Original
 Updated
 Revised

 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-3
 Witness Responsible: Nick Furia

 Page 1 of 2
 Page 1 of 2

Line			Amount	Interest	Interest
No.	lssue	Reference	Outstanding	Rate	Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	\$10,206,917	3.150%	\$321 <i>,</i> 477
5					
6					
7	Weighted Cost of Short-Term Debt		3.150%		

Kentucky American Water Company Case No. 2023-00191 Embedded Cost of Short-Term Debt As of September 30, 2023

 Data: _X_ Base Period ____ Forecasted Period
 Exhibit 37, Schedule J-3

 Type of Filing: _X_ Original ____ Updated ____ Revised
 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-3

 Witness Responsible: Nick Furia
 Page 2 of 2

Line			Amount	Interest	Interest
No.	Issue	Reference	Outstanding	Rate	Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	\$48,250,703	5.250%	\$2,533,258
5					
6					
7	Weighted Cost of Short-Term Debt		5.250%		

Kentucky American Water Company Case No. 2023-00191 Embedded Cost of Long-Term Debt As of January 31, 2025

Data: ____ Base Period _X_ Forecasted Period Type of Filing: ___X__ Original _____ Updated _____ Revised Workpaper Reference No(s): W/P - 7-4

Exhibit 37, Schedule J-4 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-4 Witness Responsible: Nick Furia Page 1 of 2

Line No.	Debt Issue Type & Rate	lssue Date	Maturity Date	Amount Outstanding	Cost Rate at Issue	Cost Rate at Maturity	Bond Rating at Issue	Annualized Interest	Principal Amount	Annual Amort. of Issue Expense	Unamortized Discount	Unamortized Debt Expense	Unamortized Gain/Loss	Carrying Value
1 2														
3	General Mortgage Bonds:													
4														
5	Series 6.96% GMB	12/01/93	12/01/23	\$0	6.960%	0.000%	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,422	0	4,871	0	7,495,129
7	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,254	0	10,884	0	8,989,116
8														
9	AWCC Inter-Company Notes:													
10														
11	Series 6.593% Note	10/22/07	10/15/37	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,584	0	210,889	0	46,789,111
12	Series 2.45% Note	11/14/19	10/1/2029	45,390,000	2.450%	2.580%	N/A	1,171,062	45,390,000	58,900	0	275,195	0	45,114,805
13	Series 2.45% Note	11/14/19	10/01/29	26,000,000	2.450%	2.590%	N/A	673,400	26,000,000	36,409	0	170,112	0	25,829,888
14	Series 0.7% Note	09/08/20	09/01/23	0	0.700%	0.000%	N/A	0	0	0	0	0	0	0
15	Series 3.9% Note	09/01/23	08/31/26	0	3.900%	0.000%	N/A	0	0	0	0	0		0
16	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
17	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
18	Series 4.00% Note	11/17/16	12/01/46	5,000,000	4.000%	4.063%	N/A	203,150	5,000,000	3,132	30,237	38,176	0	4,931,587
19	Series 3.75% Note	09/13/17	09/01/47	5,000,000	3.750%	3.795%	N/A	189,750	5,000,000	2,243	11,551	39,108	0	4,949,341
20	Series 4.15% Note	05/22/19	06/01/49	16,000,000	4.150%	4.202%	N/A	672,320	16,000,000	8,376	68,725	135,143	0	15,796,132
21	Series 3.25% Note	05/24/21	06/01/51	13,000,000	3.250%	3.295%	N/A	428,350	13,000,000	5,858	32,698	121,563	0	12,845,738
22	Series 4.45% Note	05/18/22	06/01/32	10,000,000	4.450%	4.566%	N/A	456,600	10,000,000	11,579	23,080	61,832	0	9,915,087
23	Proposed 2023 Issuance (10-year)	11/01/23	12/01/33	26,500,000	4.950%	5.050%	N/A	1,338,250	26,500,000	26,500	0	234,083	0	26,265,917
24	Proposed 2023 Issuance (30-year)	11/01/23	12/01/53	26,500,000	5.550%	5.583%	N/A	1,479,495	26,500,000	8,833	0	254,694	0	26,245,306
25	Proposed 2024 Issuance (10-year)	05/01/24	06/01/34	10,000,000	4.596%	4.667%	N/A	466,700	10,000,000	7,083	0	93,333	0	9,906,667
26	Proposed 2024 Issuance (30-year)	05/01/24	06/01/54	10,000,000	5.303%	5.326%	N/A	532,600	10,000,000	2,361	0	97,778	0	9,902,222
27														
28	Carry Over Unamortized Debt Expense													
29	Redeemed - Carryover	N/A	N/A	0	0.000%	0.000%	N/A	0	0	46,569	0	654,404	0	(654,404)
30														
31														
32	Total Long-Term Debt	and Annualized Cost		\$284,749,000				\$13,222,187	\$284,749,000	\$240,104	\$166,291	\$2,402,067	\$0	\$282,180,642
33														
34														
35		Annualized Cost Rate		4.690%										

Kentucky American Water Company Case No. 2023-00191 Embedded Cost of Long-Term Debt As of September 30, 2023

Data: _X_Base Period ____ Forecasted Period Type of Filing: ___X__ Original _____ Updated _____ Revised Workpaper Reference No(s): W/P - 7-4

Exhibit 37, Schedule J-4 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-4 Witness Responsible: Nick Furia Page 2 of 2

Line No.	Debt Issue Type & Rate	Issue Date	Maturity Date	Amount Outstanding	Cost Rate at Issue	Cost Rate at Maturity	Bond Rating at Issue	Annualized Interest	Principal Amount	Annual Amort. of Issue Expense	Unamortized Discount	Unamortized Debt Expense	Unamortized Gain/Loss	Carrying Value
1														
2	General Mortgage Bonds:													
4														
5	Series 6.96% GMB	12/01/93	12/01/23	\$7,000,000	6.960%	6.993%	N/A	489,510	\$7,000,000	2,281	\$0	405	\$0	\$6,999,595
6	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,422	0	8,101	0	7,491,899
7	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,254	0	15,222	0	8,984,778
8														
9	AWCC Inter-Company Notes:													
10														
11	Series 6.593% Note	10/22/07	10/15/37	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,584	0	233,001	0	46,766,999
12	Series 2.45% Note	11/14/19	10/01/29	45,390,000	2.450%	2.580%	N/A	1,171,062	45,390,000	58,900	0	353,728	0	45,036,272
13	Series 2.45% Note	11/14/19	10/01/29	26,000,000	2.450%	2.590%	N/A	673,400	26,000,000	36,409	0	218,658	0	25,781,342
14	Series 0.7% Note	09/08/20	09/01/23	0	0.700%	0.000%	N/A	0	0	0	0	0	0	0
15	Series 3.9% Note	09/01/23	08/31/26	0	3.900%	0.000%	N/A	0	0	0	0	0	0	0
16	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
17	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
18	Series 4.00% Note	11/17/16	12/01/46	5,000,000	4.000%	4.063%	N/A	203,150	5,000,000	3,132	32,083	40,507	0	4,927,410
19	Series 3.75% Note	09/13/17	09/01/47	5,000,000	3.750%	3.795%	N/A	189,750	5,000,000	2,243	12,234	41,416	0	4,946,350
20	Series 4.15% Note	05/22/19	06/01/49	16,000,000	4.150%	4.202%	N/A	672,320	16,000,000	8,376	72,491	142,546	0	15,784,964
21	Series 3.25% Note	05/24/21	06/01/51	13,000,000	3.250%	3.295%	N/A	428,350	13,000,000	5,858	34,354	127,718	0	12,837,928
22	Series 4.45% Note	05/18/22	06/01/32	10,000,000	4.450%	4.566%	N/A	456,600	10,000,000	11,579	27,276	73,075	0	9,899,649
23	Proposed 2023 Issuance (10-year)	11/01/23	12/01/33	0	4.950%	0.000%	N/A	0	0	0	0	0	0	0
24	Proposed 2023 Issuance (30-year)	11/01/23	12/01/53	0	5.550%	0.000%	N/A	0	0	0	0	0	0	0
25	Proposed 2024 Issuance (10-year)	05/01/24	06/01/34	0	4.596%	0.000%	N/A	0	0	0	0	0	0	0
26	Proposed 2024 Issuance (30-year)	05/01/24	06/01/54	0	5.303%	0.000%	N/A	0	0	0	0	0	0	0
27														
28	Carry Over Unamortized Debt Expense													
29	Redeemed - Carryover	N/A	N/A	0	0.000%	0.000%	N/A	0	0	46,569	0	716,496	0	(716,496)
30														
31														
32	Total Long-Term Debt	and Annualized Cost		\$218,749,000				\$9,894,652	\$218,749,000	\$197,607	\$178,438	\$1,970,872	\$0	\$216,599,690
33														
34														
35		Annualized Cost Rate		4.570%										

Kentucky American Water Company Case No. 2023-00191 Embedded Cost of Preferred Stock As of January 31, 2025

Data: ____ Base Period _X_ Forecasted Period Type of Filing: __X_ Original ____ Updated _____ Revised Workpaper Reference No(s): W/P - 7-5 Exhibit 37, Schedule J-5 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-5 Witness Responsible: Nick Furia Page 1 of 2

Line No.	Dividend Rate, Type & Par Value	Date Issued	Amount Outstanding	Premium or Discount	Unamortized Issue Expense	Gain or Loss on Reaquired Stock	Net Proceeds	Annual Amort. of Issue Expense	Cost Rate at Issue	Cost Rate at Maturity	Annualized Dividends
1	·										
2											
3											
4											
5	8.47% Series, \$100 Par	01/24/92	\$2,250,000	\$0	\$4,571	\$0	\$2,245,429	\$386	8.470%	8.500%	\$190,861
6											
7											
8											
9											
10	Total		\$2,250,000	\$0	\$4,571	\$0	\$2,245,429	\$386			\$190,861
11											
12											
13	Annualized Cost Rate		8.500%								

Kentucky American Water Company Case No. 2023-00191 Embedded Cost of Preferred Stock As of September 30, 2023

Data: _X_ Base Period ___ Forecasted Period Type of Filing: _X_ Original ____ Updated ____ Revised Workpaper Reference No(s): W/P - 7-5 Exhibit 37, Schedule J-5 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-5 Witness Responsible: Nick Furia Page 2 of 2

Line No.	Dividend Rate, Type & Par Value	Date Issued	Amount Outstanding	Premium or Discount	Unamortized Issue Expense	Gain or Loss on Reaquired Stock	Net Proceeds	Annual Amort. of Issue Expense	Cost Rate at Issue	Cost Rate at Maturity	Annualized Dividends
1											
2											
3											
4											
5	8.47% Series, \$100 Par	01/24/92	\$2,250,000	\$0	\$5,086	\$0	\$2,244,914	\$386	8.470%	8.510%	\$191,042
6											
7											
8											
9											
10	Total		\$2,250,000	\$0	\$5,086	\$0	\$2,244,914	\$386			\$191,042
11											
12											
13	Annualized Cost Rate		8.510%								

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. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

Schedule Description

K Comparative Financial Data

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

For electronic version, see KAW_APP_EX37K_063023.pdf.

Kentucky American Water Company Case No. 2023-00191 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 Witness Responsible: Jeffrey Newcomb and Nick Furia

Line No.	Description	Water Only 2013	Water Only 2014	Water Only 2015	Water Only 2016	Water Only 2017	Water Only 2018	Water Only 2019	Water Only 2020	Water Only 2021	Water Only 2022	Base Period	Forecasted Period
1													
2	Plant Data:												
3	Utility Plant in Service												
4	Intangible Plant	\$731,696	\$731,696	\$819,584	\$819,584	\$820,785	\$1,302,312	\$1,318,370	\$1,402,679	\$1,402,679	\$1,226,112	\$2,573,876	\$2,689,468
5	Source of Supply & Pumping Plant	84,460,965	81,888,672	83,513,197	86,521,607	92,882,347	96,225,360	97,303,075	99,506,782	101,194,385	102,706,570	102,883,990	106,871,406
6	Water Treatment Plant	86,000,538	77,192,517	77,572,344	98,441,245	95,808,909	98,365,502	116,866,467	129,949,266	129,943,666	129,908,291	129,959,629	133,672,237
7	Transmission & Distribution Plant	395,140,220	422,530,698	433,753,617	453,805,036	472,224,212	493,608,687	512,083,338	526,532,237	561,227,898	601,940,740	633,906,777	670,468,009
8	Sewer Plant	0	0	0	0	0	\$0	\$0	\$0	\$0	\$0	0	0
9	General Plant	47,945,084	45,378,807	47,389,535	50,407,630	54,410,562	55,939,113	60,166,311	62,031,634	66,773,874	65,961,883	70,526,396	78,488,796
10	Gross Plant	614,278,502	627,722,390	643,048,278	689,995,103	716,146,816	745,440,975	787,737,560	819,422,598	860,542,503	901,743,595	939,850,668	992,189,917
11													
12	Less: Accumulated Depreciation	136,440,486	130,096,837	141,199,706	131,081,285	143,948,248	157,187,613	170,774,000	174,920,211	192,174,657	203,192,644	230,701,519	246,429,780
13	Accumulated Amortization												
14													
15	Net Plant in Service	477,838,016	497,625,553	501,848,571	558,913,818	572,198,568	588,253,361	616,963,560	644,502,387	668,367,846	698,550,951	709,149,149	745,760,137
16													
17	Total CWIP	20,605,957	9,397,051	26,795,824	8,491,992	12,148,854	14,339,660	22,920,419	14,075,741	8,538,934	10,665,393	14,254,649	21,980,639
18													
19	Total Plant Data	\$498,443,973	\$507,022,604	\$528,644,395	\$567,405,810	\$584,347,422	\$602,593,022	\$639,883,979	\$658,578,128	\$676,906,779	\$709,216,343	\$723,403,797	\$767,740,777
20													
21													
22	% of Construction Financed Internally	122.3%	171.8%	118.4%	55.9%	109.9%	70.0%	65.7%	87.3%	74.4%	82.3%	94.0%	71.7%
23													
24													
25	Capital Structure:												
26	(\$'s Based on Period-End Accounts)												
27	Long-Term Debt	\$200,249,000	\$200,249,000	\$197,999,000	\$200,707,569	\$205,693,775	\$205,695,672	\$221,614,487	\$221,619,209	\$234,587,403	\$211,563,729	\$216,599,690	\$282,180,642
28	Preferred Stock	0	0	0	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,244,914	2,245,429
29	Common Equity	163,767,141	167,712,960	171,248,573	186,819,140	198,660,341	201,375,600	215,162,057	230,904,266	235,092,213	261,631,005	290,493,638	323,906,071
30													
31	Total Capital	\$364,016,141	\$367,961,960	\$369,247,573	\$389,776,709	\$406,604,115	\$409,321,272	\$439,026,544	\$454,773,475	\$471,929,616	\$475,444,735	\$509,338,242	\$608,332,142

Kentucky American Water Company Case No. 2023-00191 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 Witness Responsible: Jeffrey Newcomb and Nick Furia

-	Description	Water Only 2013	Water Only 2014	Water Only 2015	Water Only 2016	Water Only 2017	Water Only 2018	Water Only 2019	Water Only 2020	Water Only 2021	Water Only 2022	Base Period	Forecasted Period
1 2	Condensed Income Statement Data:												
3	Operating Revenues	\$83,342,330	\$88,426,563	\$90,803,923	\$94,865,125	\$97,774,694	\$92,187,454	\$98,258,432	\$99,894,134	\$102,433,385	\$109,311,080	\$112,476,773	\$114,541,046
4	Operating Expenses												
5	(Excluding Income Taxes)	51,141,917	51,391,750	53,863,128	54,977,083	55,870,415	58,295,067	60,627,730	63,933,352	64,373,112	64,552,416	71,909,063	85,929,869
6	State Income Taxes - Current	581,290	867,876	1,114,821	1,130,667	1,129,876	108,376	(496,038)	103,326	198,895	0	(15,044)	(147,010)
7 8	Deferred SIT - Accelerated Depreciation Deferred SIT - Other	0	0	0	0 558,118	0	0	0 997,947	0	0	0	0	0
0 9	Federal Income Taxes - Current	495,456 197,027	644,940 3,776,789	767,184 8,573,873	2,816,627	562,400 4,803,637	(96,082) 671,421	,	636,146 548,659	1,097,697 948,778	1,292,066 0	1,432,306 564,538	1,015,092 42,921
9 10	Deferred FIT - Accelerated Depreciation	197,027	3,776,789	8,575,875 0	2,816,627	4,803,637	0/1,421	(1,418,355) 0	548,659	948,778	0	504,538 0	42,921
10	Deferred FIT - Other	7,239,945	4,903,237	294,477	6,582,354	7,210,315	(1,765,962)	3,443,292	2,244,712	4,162,594	5,356,346	4,294,976	2,470,110
12	Deferred FIT - ITC	7,235,545	4,505,257	234,477	0,582,554	7,210,315	(1,705,502)	3,443,232	2,244,712	4,102,334	5,550,540	4,254,570	2,470,110
13	Amortization of ITC	(84,797)	(84,797)	(84,797)	(84,797)	(82,905)	(70,840)	(70,840)	(70,840)	(70,839)	(63,066)	(11,833)	0
14		(01,757)	(01)/0//	(01)/0//	(01)/07/	(02,505)	(70)0107	(70)0107	(70,010)	(10)0007	(00,000)	(11)000/	<u> </u>
15	Operating Income	23,771,491	26,926,768	26,275,236	28,885,073	28,280,957	35,045,474	35,174,695	32,498,779	31,723,149	38,173,318	34,302,767	25,230,064
16													
17	AFUDC	1,139,458	452,869	1,104,334	1,550,345	863,609	1,104,713	1,867,974	1,751,465	659,895	562,012	818,273	1,672,091
18	Other Income (Deductions), Net	(49,199)	739,179	161,748	(125,987)	4,746,044	1,369,520	(49,169)	6,516	(199,332)	(170,927)	(86,539)	0
19													
20	Income Available for Fixed Charges	24,861,751	28,118,816	27,541,319	30,309,431	33,890,610	37,519,708	36,993,501	34,256,759	32,183,712	38,564,403	35,034,502	26,902,155
21	Interest Charges	11,660,167	11,892,600	12,232,463	12,009,017	12,296,467	12,558,909	13,165,897	10,551,432	9,745,375	10,431,344	10,720,439	13,468,629
22													
23	Net Income	13,201,584	16,226,217	15,308,856	18,300,414	21,594,143	24,960,799	23,827,604	23,705,328	22,438,337	28,133,059	24,314,063	13,433,526
24	Preferred Dividends	381,150	381,150	381,150	190,575	190,575	190,575	190,575	190,575	190,575	190,575	190,575	190,575
25		*** ***	445 045 067	444 007 705	440 400 000	404 400 500	424 770 224	400 007 000	400 544 750	400 047 700	407.040.404	424 422 400	640 040 0F4
26	Net Income to Common Equity	\$12,820,434	\$15,845,067	\$14,927,706	\$18,109,839	\$21,403,568	\$24,770,224	\$23,637,029	\$23,514,753	\$22,247,762	\$27,942,484	\$24,123,488	\$13,242,951
27													
28 29	AFUDC as a Percent of Net Income	8.63%	2.79%	7.21%	8.47%	4.00%	4.43%	7.84%	7.39%	2.94%	2.00%	3.37%	12.45%
30	AFODE as a Fercent of Net Income	8.03%	2.79%	7.21/0	0.4770	4.00%	4.43/0	7.04/0	7.35/0	2.94/0	2.00%	5.5770	12.4370
31	AFUDC as a Percent to Earnings												
32	Available for Common Equity	8.89%	2.86%	7.40%	8.56%	4.03%	4.46%	7.90%	7.45%	2.97%	2.01%	3.39%	12.63%
33	Available for common equity	0.0570	2.00%	7.40%	0.50%	4.0370	4.40%	7.50%	7.4576	2.5770	2.01/0	3.3570	12.0370
34	Cost of Capital:												
35	Embedded Cost of Long-Term Debt	6.01%	6.13%	6.23%	6.06%	6.00%	6.13%	5.97%	4.80%	4.19%	4.97%	4.57%	4.69%
36	Embedded Cost of Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.51%	8.50%
37													
38	Fixed Charge Coverages:												
39	Pre-Tax Interest Coverage	2.86	3.21	3.12	3.44	3.86	2.90	3.00	3.57	3.95	4.33	3.85	2.25
40	Pre-Tax Interest Coverage												
41	(Excluding AFUDC)	2.76	3.18	3.03	3.31	3.79	2.81	2.85	3.41	3.89	4.27	3.78	2.12
42	After-Tax Interest Coverage	2.13	2.36	2.25	2.52	2.76	2.99	2.81	3.25	3.30	3.70	3.27	2.00
43	After-Tax Fixed Charge Coverage	2.06	2.29	2.18	2.48	2.71	2.94	2.77	3.19	3.24	3.63	3.21	1.97
44													

45 46

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

Kentucky American Water Company Case No. 2023-00191 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 Witness Responsible: Jeffrey Newcomb and Nick Furia

	Description	Water Only 2013	Water Only 2014	Water Only 2015	Water Only 2016	Water Only 2017	Water Only 2018	Water Only 2019	Water Only 2020	Water Only 2021	Water Only 2022	Base Period	Forecasted Period
1 2 3 4 5 6 7	<u>Stock and Bond Ratings:</u> Moody's Bond Rating S&P Bond Rating Moody's Preferred Stock Rating S&P Preferred Stock Rating		ALL B	OND AND PREFE	RRED STOCK ISSUE	S ARE PRIVATELY	PLACED AND THE	REFORE, NOT RAT	ED.				
8 9	Common Stock Related Data:												
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 12	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
13 14	Earnings per Share - Weighted Average	\$8.18	\$10.11	\$9.52	\$11.55	\$13.66	\$15.80	\$15.08	\$15.00	\$14.19	\$17.83	\$15.39	\$8.45
15	Dividends Paid per Share	\$5.29	\$7.56	\$7.20	\$7.81	\$9.21	\$7.75	\$9.16	\$10.90	\$10.08	\$7.43	\$9.81	\$5.07
16	Dividends Declared per Share	\$5.29	\$7.56	\$7.20	\$7.81	\$9.21	\$7.75	\$9.16	\$10.90	\$10.08	\$7.43	\$9.81	\$5.07
17	Dividend Payout Ratio (Declared Basis)	64.67%	74.78%	75.63%	67.62%	67.42%	49.05%	60.74%	72.67%	71.04%	41.67%	63.74%	60.009
18													
	Market Price - High/Low												
20	1st Quarter												
21	2nd Quarter		NO MARKET P	RICE IS AVAILABI	E FOR KENTUCKY-	AMERICAN WATE	R COMPANY. STO	CK IS NOT PUBLIC	LY TRADED.				
22	3rd Quarter												
23	4th Quarter												
24													
25	Book Value per Share (Year-End)	\$104.48	\$107.00	\$109.26	\$119.19	\$126.75	\$128.48	\$137.27	\$147.32	\$149.99	\$166.92	\$185.34	\$206.65
26													
27													
28	Rate of Return Measures:												
29	Return on Common Equity (Average)	7.94%	9.56%	8.81%	10.12%	11.10%	12.38%	11.35%	10.54%	9.55%	11.25%	8.74%	4.319
30	.,,												
31	Return on Total Capital - (Average)	6.64%	7.36%	7.13%	7.61%	7.10%	8.59%	8.29%	7.27%	6.85%	8.06%	6.97%	4.519
32													
33	Return on Net Plant in Service (Average)	5.03%	5.52%	5.26%	5.45%	5.00%	6.04%	5.84%	5.15%	4.83%	5.59%	4.87%	3.479
34													
35													
36	Other Financial and Operating Data:												
37	Mix of Sales (Gas and Electric)			NOT	APPLICABLE TO KE	NTUCKY-AMERICA	N WATER COMP	ANY					
38													
39	Mix of Fuel (Gas and Electric)			NOT	APPLICABLE TO KE	NTUCKY-AMERICA	N WATER COMP	ANY					
40													
41	Composite Depreciation Rate	2.17%	2.19%	2.10%	2.18%	2.22%	2.22%	2.28%	2.35%	2.35%	2.30%	2.32%	2.98%
42													
43													

44 Return on net plant calculated by dividing utility operating income by average net plant.

EXHIBIT 37 SCHEDULE L

NARRATIVE DESCRIPTION AND EXPLANATION OF ALL PROPOSED TARIFF CHANGES

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

Schedule	Description

L Narrative Rationale for Tariff Changes

For electronic version, see KAW_APP_EX37L_063023.pdf.

Kentucky-American Water Company Case No. 2023-00191 Narrative Description and Explanation of Proposed Tariff Changes For the 12 Months Ending January 31, 2025

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: Jeffrey Newcomb

Line		Type of Rate or	
No.	Reference	Regulation	Description
1			The Company is proposing to increase its rates based on Mr. Wes Selinger's Cost of Service Study and Mr. Chuck Rea's rate design for all metered
2			tariffs, plus public and private fire protection. Please see the testimony of Mr. Jeffrey Newcomb for a general discussion about the impact of the
3			change in water service tariffs proposed by the testimony and exhibits of Mr. Wes Selinger and Mr. Chuck Rea. Also see the Cost of Service Study
4			prepared by Mr. Selinger attached to Exhibit 36.
5			
6			The Company is proposing a clarifying text revision to Service Classification No. 6 to refer to Hidden Leak Adjustment as Service Line Leak
7			Adjustment and to make the service available to Other Public Authority ("OPA") customers.
8			
9			The Company is proposing a text revision to Rule 3.3(c) that bills for private fire hydrants shall be payable monthly in advance, except that the
10			charges for private fire hydrant service shall be payable as set forth in Rule 11.
11			
12			The Company is proposing a clarifying text revision to Rule 6.1(b) that detector devices and/or fire service line Meters refers to private detector
13			devices and/or private service line Meters.
14			
15			The Company is proposing new tariff language be added to Rule 7.4(a) that the Customer shall be responsible for the entire expense of cross-
16			connection testing, including, but not limited to, expenses and fees a third party may charge for performing the testing and submitting the test
17			results to the Company electronically or otherwise.
18			
19			The Company is proposing text revisions and deletions to Rule 10.3(a)(v) that the estimated cost of installing each type of appurtenant related
20			facility will be based upon current materials costs, bids received, and other current project data.
21			
22			The Company is proposing clarifying text revisions to Rule 11.1(g) that meter or detector device refers to private fire meter or private detector
23			device.
24			
25			The Company is proposing to move Judy Water Association as a standalone customer in its tariff into the general Sale for Resale customer class.
26			
27			The Company is proposing text revisions to the Calculation of Qualified Infrastructure Program ("QIP") Rider Revenue Requirement and updates to
28			QIP Rates as described in the testimony of Mr. Jeffrey Newcomb.
29			
30			The Company is proposing the addition of a Universal Affordability Program as described in the testimony of Mr. Chuck Rea.
31			
32			The Company is proposing the addition of an Advanced Metering Infrastructure ("AMI") Opt Out Fee. The AMI opt-out fee tariff would apply to all
33			customers electing to opt-out of the AMI program, and the \$28.00 fee would be applied to each opt-out customer's monthly bill for the ongoing
34			opt-out costs, including meter reading costs.

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. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

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_063023.pdf.

Kentucky-American Water Company Case No. 2023-00191 Revenue Summary Base Year (12 Months Ending September 30, 2023) & Forecast Year (12 Months Ending January 31, 2025)

Exhibit 37, Schedule M-1 Witness Responsible: Chuck Rea

Line No.	Description	Supporting Schedule Reference	Base Period 12 Months Ended 9/30/23	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	Schedule M2-M3	\$61,416,885	\$561,149	\$61,978,034	\$14,130,047	\$76,108,081
4	Commercial	Schedule M2-M3	29,059,208	817,512	29,876,720	6,986,508	36,863,228
5	Industrial	Schedule M2-M3	2,767,939	108,581	2,876,520	683,834	3,560,354
6	Other Public Authorities	Schedule M2-M3	7,207,271	268,552	7,475,823	1,760,344	9,236,167
7	Sale for Resale	Schedule M2-M3	1,374,712	(92,425)	1,282,287	267,017	1,549,304
8	Private Fire	Schedule M2-M3	3,374,437	158,458	3,532,895	851,837	4,384,732
9	Public Fire	Schedule M2-M3	4,694,791	212,410	4,907,201	1,159,966	6,067,167
10	Miscellaneous	Schedule M2-M3	126,202	(20,028)	106,174	23,616	129,790
11							
12	Total Sales of Water		110,021,445	2,014,209	112,035,654	25,863,169	137,898,823
13							
14							
15	Other Operating Revenues						
16	1 0						
17	Late Payment Fee	Schedule M2-M3	\$809,820	\$8,124	\$817,945	\$188,821	\$1,006,765
18	Rent	Schedule M2-M3	164,957	32,606	197,564	0	197,564
19	Rent I/C	Schedule M2-M3	207,455	17,508	224,963	0	224,963
20	NSF Check Charge	Schedule M2-M3	32,388	(904)	31,484	0	31,484
21	Application/Initiation Fee	Schedule M2-M3	650,498	20,914	671,412	0	671,412
22	Usage Data	Schedule M2-M3	59,632	381	60,014	0	60,014
23	Reconnect Fee	Schedule M2-M3	475,448	3,593	479,041	0	479,041
24	Miscellaneous Service	Schedule M2-M3	55,129	(32,158)	22,970	0	22,970
25							
26	Total Other Operating Revenues		2,455,328	50,064	2,505,392	188,821	2,694,213
27	,		/ /	/		/ -	,,
28							
29	Total Operating Revenues		\$112,476,773	\$2,064,273	\$114,541,046	\$26,051,990	\$140,593,036
30							. , ,

Kentucky-American Water Company Case No. 2023-00191 Revenue Summary Summary of Adjustments for Operating Revenues at Present Rates

Exhibit 37, Schedule M-1 Witness Responsible: Chuck Rea

Line		Schedule				Other	Sale
Number	Adjustments	Reference	Residential	Commercial	Industrial	Public Authorities	for Resale
1			(400.440)	450.000	(4= 000)	(400 = 40)	
2	Customer Growth/(Loss)	Schedule M2-M3	(\$23,118)	\$56,666	(\$5,380)	(\$28,710)	\$1,335
3	Change in Consumption	Schedule M2-M3	(1,640,346)	(335,879)	7,718	21,815	(134,792
4	Change in QIP	Schedule M2-M3	2,224,613	1,096,725	106,244	275,447	41,032
5							
6							
7	Total		\$561,149	\$817,512	\$108,581	\$268,552	(\$92,425
8			, ,	· ,		. ,	. ,
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Customer Growth/(Loss)	Schedule M2-M3	\$41,269	\$26,211	(\$1,891)	\$0	\$66,382
16	Change in Consumption	Schedule M2-M3	(17,207)	. ,	(20,949)		(\$2,119,641
17	Change in QIP	Schedule M2-M3	134,396	186,199	2,813		\$4,067,468
18	change in Qi	Schedule W2 WS	134,350	100,100	2,015		Ş4,007,400
19			4450.450	4010 110	(400.000)	4.0	40.044.000
20	Total		\$158,458	\$212,410	(\$20,028)	\$0	\$2,014,209

Kentucky-American Water Company Case No. 2023-00191 Revenue Summary Summary of Adjustments for Operating Revenues at Present Rates

Exhibit 37, Schedule M-1 Witness Responsible: Chuck Rea

Line Number	Adjustments	Schedule Reference	Late Payment Fee	Rent	Rent I/C	NSF Check Charge	Application/ Initiation Fee
1							
2	To Adjust for the Forecast Period	Schedule M2-M3	\$8,124	\$32,606	\$17,508	(\$904)	\$20,914
3							
4							
5							
6						(4)	
7	Total		\$8,124	\$32,606	\$17,508	(\$904)	\$20,914
8							
9							
10							
11			Usage	Reconnect	Miscellaneous		
12			Data	Fee	Service		Total
13							
14	To Add to faith a faith and build	C.I. J. J. MO MO	6204	62 502	(622.450)		650 0C1
15 16	To Adjust for the Forecast Period	Schedule M2-M3	\$381	\$3,593	(\$32,158)		\$50,064
10							
17							
18							
20	Total		\$381	\$3,593	(\$32,158)		\$50,064

Kentucky-American Water Company Case No. 2023-00191 Revenue Summary Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

Exhibit 37, Schedule M-1 Witness Responsible: Chuck Rea

Line		Schedule				Other	Sale
Number	Adjustments	Reference	Residential	Commercial	Industrial	Public Authorities	for Resale
Humber	Adjustments	hererence	Residentia	commercial	maastria	Tuble Automics	for nesure
1							
2	Proposed Rates	Schedule M2-M3	\$14,130,047	\$6,986,508	\$683,834	\$1,760,344	\$267,017
3							
4							
5							
6							
7	Total		\$14,130,047	\$6,986,508	\$683,834	\$1,760,344	\$267,017
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Proposed Rates	Schedule M2-M3	\$851,838	\$1,159,966	\$23,615	\$0	\$25,863,169
16							
17							
18							
19							
20	Total		\$851,838	\$1,159,966	\$23,615	\$0	\$25,863,169

Kentucky-American Water Company Case No. 2023-00191 Revenue Summary Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

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Exhibit 37, Schedule M-1 Witness Responsible: Chuck Rea

Line		Schedule	Late	_		NSF	Application/
Number	Adjustments	Reference	Payment Fee	Rent	Rent I/C	Check Charge	Initiation Fee
1							
2	To Adjust Revenues at Proposed Rates	Schedule M2-M3	\$188,821				
3			. ,				
4							
5							
6							
7	Total		\$188,821	\$0	\$0	\$0	\$0
8							
9							
10							
11			Usage	Reconnect	Miscellaneous		
12			Data	Fee	Service		Total
13							
14							
15	To Adjust Revenues at Proposed Rates	Schedule M2-M3					\$188,821
16	· · · · · · · · · · · · · · · · · · ·						+)
17							
18							
19							
20	Total		\$0	\$0	\$0		\$188,821

Kentucky-American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending September 30, 2023) Forecast Year (12 Months Ending January 31, 2025) ALL CUSTOMERS

	Base Period a	t Present Rates	Base Period at	Proposed Rates	Test Year at	Present Rates	Test Year at P	roposed Rates		
Class/	Sales	Total	Sales	Total	Sales	Total	Sales	Total	Dollar	%
Line # Description	(000 Gal)	Revenue	(000 Gal)	Revenue	(000 Gal)	Revenue	(000 Gal)	Revenue	Change	Change
1 Monthly Billing:										
Z Desidential		*** ***				*** *** ***				22.000/
3 Residential	6,033,380	\$61,416,885	6,033,380	\$78,484,894	5,748,449	\$61,978,034	5,748,449	\$76,108,081	\$14,130,047	22.80%
4 Commercial	4,175,826	29,059,208	4,175,826	37,244,321	4,111,316	29,876,720	4,111,316	36,863,228	6,986,508	23.38%
5 Industrial	570,014	2,767,939	570,014	3,557,022	571,807	2,876,520	571,807	3,560,354	683,834	23.77%
6 Municipal & OPA	1,204,999	7,207,271	1,204,999	9,244,699	1,209,547	7,475,823	1,209,547	9,236,167	1,760,344	23.55%
7 Sales For Resale	299,792	1,374,712	299,792	1,732,607	269,885	1,282,287	269,885	1,549,304	267,017	20.82%
8 Private Fire Service:	9,684	3,374,437	9,684	4,351,819	6,379	3,532,895	6,379	4,384,732	851,837	24.11%
9 Public Fire Service	0	4,694,791	0	6,031,646	U	4,907,201	0	6,067,167	1,159,966	23.64%
10 Miscellaneous	15,247	126,202	15,247	160,846	8,990	106,174	8,990	129,790	23,616	22.24%
11										23.08%
12 Total 13	12,308,942	\$110,021,445	12,308,942	\$140,807,854	11,926,374	\$112,035,654	11,926,374	\$137,898,823	\$25,863,169	23.08%
13 14 Miscellaneous Revenues:										
15 Late Payment Fee		¢000.000		ć1 000 001		6017.015		64 000 TCT	188.821	23.08%
16 Rent		\$809,820 164,957		\$1,028,004 164,957		\$817,945 197,564		\$1,006,765 197,564	188,821	0.00%
17 Rent I/C		207,455		207,455		224,963		224,963	0	0.00%
18 NSF Check Charge		32,388		32,388		224,963 31,484		224,963 31,484	0	0.00%
19 Application/Initiation Fe		650,498		32,388 650,498		671,412		671,412	0	0.00%
20 Usage Data	ie -	59,632		59,632		60,014		60,014	0	0.00%
21 Reconnect Fee		475,448		475,448		479,041		479,041	0	0.00%
22 Miscellaneous Service		55,129		55,129		22,970		22,970	0	0.00%
23		55,129		55,129		22,970		22,970	0	0.0076
24										
24										
26 Total Other Revenue		\$ 2,455,328		\$2,673,511		\$2,505,392		\$2,694,213	\$188,821	7.54%
27		\$ 2,455,328		\$2,073,511		\$2,505,392		\$2,694,213	\$168,821	7.5478
28 Total Revenue		\$ 112,476,773		\$143,481,365		\$114,541,046		\$140,593,036	\$26,051,990	22.74%

Kentucky-American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending September 30, 2023) Forecast Year (12 Months Ending January 31, 2025) RESIDENTIAL CLASS

			Base Period a	t Present Rates	5		Base Period at	Proposed Rate	S		Test Year at	Present Rates			Test Year at P	oposed Rates			
Line #	Class/ Description	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	Dollar Change	% Change
	RESIDENTIAL CLASS						(1								
2	Minimum Charge:																		
3	5/8" Monthly	1,487,602		\$15.00	\$22,314,032	1,487,602		\$20.00	\$29,752,043	1,486,363		\$15.00	\$22,295,443	1,486,363		\$20.00	\$29,727,258	\$7,431,815	33.33%
4	3/4" Monthly	0		22.40	0	0		29.80	0	0		22.40	0	0		29.80	0	0	0.00%
5	1" Monthly	24,478		37.30	913,045	24,478		49.60	1,214,129	24,072		37.30	897,886	24,072		49.60	1,193,971	296,085	32.98%
6	1-1/2" Monthly	184		74.70	13,725	184		99.40	18,263	180		74.70	13,446	180		99.40	17,892	4,446	33.07%
7	2" Monthly	1,469		119.50	175,528	1,469		158.90	233,400	1,488		119.50	177,816	1,488		158.90	236,443	58,627	32.97%
8	3" Monthly	0		224.00	0	0		297.90	0	0		224.00	0	0		297.90	0	0	0.00%
9	4" Monthly	6		373.40	2,240	6		496.60	2,980	12		373.40	4,481	12		496.60	5,959	1,478	32.99%
10	6" Monthly	24		746.70	17,921	24		993.10	23,834	24		746.70	17,921	24		993.10	23,834	5,914	33.00%
	8" Monthly	19		1,194.70	22,293	19		1,589.00	29,651	24		1,194.70	28,673	24		1,589.00	38,136	9,463	33.00%
12	11.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1																	0	
13	Universal Affordabil 5/8" Monthly (0%-50												4.0			(4.4.4.4.4)	(44.4.4.4)	(0.00%
14 15	5/8" Monthly (50%-3									2,079			\$0	2,079		(\$12.00)	(\$24,948)	(24,948)	0.00%
16	5/8 WOILIN (50%	100% FPL)								2,309			0	2,309		(4.00)	(9,236)	(9,236)	0.00%
17																			
18	Volumetric Charges:																		
	All Usage	-	6,033,380	\$5.7570	\$34,734,168		6,033,380	\$7.8249	\$47,210,595		5,748,449	\$5.7570	\$33,093,822		5,748,449	\$7.8249	\$44,981,041	11,887,218	35.92%
20			0,000,000	<i>\$3.7370</i>	<i>\$51,751,200</i>		0,000,000	<i>\$7.0215</i>	<i>Q</i> (7)210,000		3,7 10,1 13	<i>\$3.7370</i>	\$55,655,62L		5,7 10,7 15	<i>\$7.02.15</i>	<i>Q</i> 1 1,501,011	11,007,210	
21	Universal Affordabil	ity:																	
22	Usage (0-50% FPL)										12,127		\$0		12,127	(\$4.6949)	(\$56,933)	(\$56,933)	0.00%
23	Usage (50-100% FPL	.)									16,190		0		16,190	(1.5650)	(25,337)	(25,337)	0.00%
24																			
25																			
	QIP Surcharge				3,223,933			0.00%	0				\$5,448,546			0.00%	\$0	(\$5,448,546)	-100.00%
27																			
28																			
29		-		_		-				_		-		-		-	1		
30	Total	_	6,033,380	-	\$61,416,885	-	6,033,380		\$78,484,894	_	5,748,449		\$61,978,034	-	5,748,449	_	\$76,108,081	\$14,130,047	22.80%

Kentucky-American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending September 30, 2023) Forecast Year (12 Months Ending January 31, 2025) COMMERCIAL CLASS

			Base Period a	at Present Rates	5		Base Period a	t Proposed Rate	25		Test Year at	Present Rates			Test Year at P	roposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	COMMERCIAL CLASS	5																	
2	Minimum Charge:																		
3	5/8" Monthly	57,590		\$15.00	\$863,847	57,590		\$20.00	\$1,151,796	58,137		\$15.00	\$872,053	58,137		\$20.00	\$1,162,737	\$290,684	33.33%
4	3/4" Monthly	0		22.40	0	0		29.80	0	0		22.40	0	0		29.80	0	0	0.00%
5	1" Monthly	30,350		37.30	1,132,038	30,350		49.60	1,505,337	30,461		37.30	1,136,199	30,461		49.60	1,510,870	374,671	32.98%
6	1-1/2" Monthly	2,118		74.70	158,213	2,118		99.40	210,527	2,127		74.70	158,881	2,127		99.40	211,416	52,535	33.07%
7	2" Monthly	25,587		119.50	3,057,630	25,587		158.90	4,065,753	25,922		119.50	3,097,700	25,922		158.90	4,119,033	1,021,334	32.97%
8	3" Monthly	24		224.00	5,376	24		297.90	7,150	24		224.00	5,376	24		297.90	7,150	1,774	32.99%
9	4" Monthly	481		373.40	179,527	481		496.60	238,760	480		373.40	179,232	480		496.60	238,368	59,136	32.99%
10	6" Monthly	180		746.70	134,204	180		993.10	178,490	180		746.70	134,406	180		993.10	178,758	44,352	33.00%
11	8" Monthly	213		1,194.70	254,399	213		1,589.00	338,362	216		1,194.70	258,055	216		1,589.00	343,224	85,169	33.00%
12																		0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	All Usage		4,175,826	\$5.2066	\$21,741,856		4,175,826	\$7.0760	\$29,548,145		4,111,316	\$5.2066	\$21,405,977		4,111,316	\$7.0760	\$29,091,671	\$7,685,694	35.90%
18																			
19																			
20																			
21	QIP Surcharge				1,532,116			0.00%	0				\$2,628,841			0.00%	\$0	(\$2,628,841)	-100.00%
22																			
23																			
24		_		_		_				_		_		_					
25	Total	_	4,175,826	_	\$29,059,208	_	4,175,826		\$37,244,321	_	4,111,316		\$29,876,720		4,111,316		\$36,863,228	\$6,986,508	23.38%

Kentucky-American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending September 30, 2023) Forecast Year (12 Months Ending January 31, 2025) INDUSTRIAL CLASS

			Base Period a	at Present Rates	5		Base Period a	t Proposed Rate	S		Test Year at	Present Rates			Test Year at P	roposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	INDUSTRIAL CLASS																		
2	Minimum Charge:																		
3	5/8" Monthly	36		\$15.00	\$540	36		\$20.00	\$720	36		\$15.00	\$540	36		\$20.00	\$720	\$180	33.33%
4	3/4" Monthly	0		22.40	0	0		29.80	0	0		22.40	0	0		29.80	0	0	0.00%
5	1" Monthly	48		37.30	1,775	48		49.60	2,360	48		37.30	1,790	48		49.60	2,381	590	32.98%
6	1-1/2" Monthly	13		74.70	940	13		99.40	1,250	12		74.70	896	12		99.40	1,193	296	33.07%
7	2" Monthly	277		119.50	33,137	277		158.90	44,063	276		119.50	32,982	276		158.90	43,856	10,874	32.97%
8	3" Monthly	0		224.00	0	0		297.90	0	0		224.00	0	0		297.90	0	0	0.00%
9	4" Monthly	127		373.40	47,467	127		496.60	63,128	120		373.40	44,808	120		496.60	59,592	14,784	32.99%
10	6" Monthly	111		746.70	83,182	111		993.10	110,631	108		746.70	80,644	108		993.10	107,255	26,611	33.00%
11	8" Monthly	0		1,194.70	0	0		1,589.00	0	0		1,194.70	0	0		1,589.00	0	0	0.00%
12																		0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	All Usage		570,014	\$4.3050	\$2,453,912		570,014	\$5.8505	\$3,334,869		571,807	\$4.3050	\$2,461,629		571,807	\$5.8505	\$3,345,357	\$883,728	35.90%
18																			
19																			
20																			
21	QIP Surcharge				146,986			0.00%	0				\$253,230			0.00%	\$0	(\$253,230)	-100.00%
22																			
23																			
24		_		_		_				_		_		_					
25	Total	_	570,014	_	\$2,767,939	_	570,014		\$3,557,022	_	571,807	_	\$2,876,520	_	571,807	_	\$3,560,354	\$683,834	23.77%

Kentucky-American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending September 30, 2023) Forecast Year (12 Months Ending January 31, 2025) MUNICIPAL & OTHER PUBLIC AUTHORITY CLASS

			Base Period a	t Present Rates	5		Base Period a	t Proposed Rate	s		Test Year at	Present Rates			Test Year at P	roposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	MUNICIPAL & OTHE	R PUBLIC AUT	HORITY CLASS																
2	Minimum Charge:																		
3	5/8" Monthly	1,896		\$15.00	\$28,434	1,896		\$20.00	\$37,912	1,920		\$15.00	\$28,800	1,920		\$20.00	\$38,400	\$9,600	33.33%
4	3/4" Monthly	0		22.40	0	0		29.80	0	0		22.40	0	0		29.80	0	0	0.00%
5	1" Monthly	2,228		37.30	83,094	2,228		49.60	110,494	2,220		37.30	82,806	2,220		49.60	110,112	27,306	32.98%
6	1-1/2" Monthly	330		74.70	24,646	330		99.40	32,795	324		74.70	24,203	324		99.40	32,206	8,003	33.07%
7	2" Monthly	4,919		119.50	587,854	4,919		158.90	781,674	4,824		119.50	576,468	4,824		158.90	766,534	190,066	32.97%
8	3" Monthly	12		224.00	2,688	12		297.90	3,575	12		224.00	2,688	12		297.90	3,575	887	32.99%
9	4" Monthly	445		373.40	166,271	445		496.60	221,131	420		373.40	156,828	420		496.60	208,572	51,744	32.99%
10	6" Monthly	165		746.70	122,855	165		993.10	163,395	156		746.70	116,485	156		993.10	154,924	38,438	33.00%
11	8" Monthly	25		1,194.70	29,820	25		1,589.00	39,661	24		1,194.70	28,673	24		1,589.00	38,136	9,463	33.00%
12																		0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:	<u>.</u>																	
17	All Usage		1,204,999	\$4.7960	\$5,779,174		1,204,999	\$6.5179	\$7,854,062		1,209,547	\$4.7960	\$5,800,990		1,209,547	\$6.5179	\$7,883,709	\$2,082,720	35.90%
18																			
19																			
20																			
21	QIP Surcharge				382,436			0.00%	0				\$657,883			0.00%	\$0	(\$657,883)	-100.00%
22																			
23																			
24		_		_		-				_				-					
25	Total	=	1,204,999	=	\$7,207,271	=	1,204,999	. =	\$9,244,699	=	1,209,547		\$7,475,823	=	1,209,547		\$9,236,167	\$1,760,344	23.55%

Kentucky-American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending September 30, 2023) Forecast Year (12 Months Ending January 31, 2025) SALES FOR RESALE

			Base Period a	t Present Rates	5		Base Period at	Proposed Rate	S		Test Year at	Present Rates			Test Year at P	roposed Rates			
	-	Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	SALES FOR RESALE																		
2	Minimum Charge:																		
3	5/8" Monthly	13		\$15.00	\$195	13		\$20.00	\$260	12		\$15.00	\$180	12		\$20.00	\$240	\$60	33.33%
4	3/4" Monthly	0		22.40	0	0		29.80	0	0		22.40	0	0		29.80	0	0	0.00%
5	1" Monthly	0		37.30	0	0		49.60	0	0		37.30	0	0		49.60	0	0	0.00%
6	1-1/2" Monthly	16		74.70	1,230	16		99.40	1,637	12		74.70	896	12		99.40	1,193	296	33.07%
7	2" Monthly	67		119.50	7,980	67		158.90	10,611	72		119.50	8,604	72		158.90	11,441	2,837	32.97%
8	3" Monthly	12		224.00	2,688	12		297.90	3,575	12		224.00	2,688	12		297.90	3,575	887	32.99%
9	4" Monthly	83		373.40	31,052	83		496.60	41,297	84		373.40	31,366	84		496.60	41,714	10,349	32.99%
10	6" Monthly	47		746.70	35,095	47		993.10	46,676	48		746.70	35,842	48		993.10	47,669	11,827	33.00%
11	8" Monthly	0		1,194.70	0	0		1,589.00	0	0		1,194.70	0	0		1,589.00	0	0	0.00%
12																			
13																			
14	Volumetric Charges:																		
15	All SA1 Usage		238,467	\$4.2360	\$1,010,145		238,467	\$5.7566	\$1,372,758		207,991	\$4.2360	\$881,050		207,991	\$5.7566	\$1,197,322	\$316,271	35.90%
16																			
17	Water Sold to Judy V	VA																	
18	First 70,000 Gal/day		31,292	\$4.5200	\$141,440		31,292	\$5.7566	\$180,136		27,242	\$4.5200	\$123,135		27,242	\$5.7566	\$156,823	\$33,688	27.36%
19	Over 70,000 Gal/day		2,305	4.6200	10,651		2,305	5.7566	13,271		3,240	4.6200	14,970		3,240	5.7566	18,653	3,683	24.60%
20																			
21	Special SFR Contract		27,727	\$2.2500	\$62,387		27,727	\$2.2500	\$62,387		31,411	\$2.2500	\$70,675		31,411	\$2.2500	\$70,675	\$0	0.00%
22																			
23	QIP Surcharge				71,849			0.00%	\$0				\$112,881			0.00%	\$0	(\$112,881)	-100.00%
24		_		_		_		_		_		_				_			
25	Total	_	299,792	_	\$1,374,712	-	299,792	_	\$1,732,607	-	269,885		\$1,282,287		269,885		\$1,549,304	\$267,017	20.82%

Kentucky-American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending September 30, 2023) Forecast Year (12 Months Ending January 31, 2025) MISCELLANEOUS CLASS (BULK SALES THROUGH LOADING STATIONS)

			Base Period a	at Present Rates	5		Base Period a	t Proposed Rate	S		Test Year at	Present Rates			Test Year at P	roposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	MISCELLANEOUS CL	ASS (BULK SAL	ES THROUGH L	OADING STATI	ONS)														
2	Minimum Charge:																		
3	5/8" Monthly	183		\$15.00	\$2,742	183		\$20.00	\$3,656	180		\$15.00	\$2,700	180		\$20.00	\$3,600	\$900	33.33%
4	3/4" Monthly	0		22.40	0	0		29.80	0	0		22.40	0	0		29.80	0	0	0.00%
5	1" Monthly	263		37.30	9,792	263		49.60	13,021	276		37.30	10,295	276		49.60	13,690	3,395	32.98%
6	1-1/2" Monthly	0		74.70	0	0		99.40	0	0		74.70	0	0		99.40	0	0	0.00%
7	2" Monthly	0		119.50	0	0		158.90	0	0		119.50	0	0		158.90	0	0	0.00%
8	3" Monthly	251		224.00	56,112	251		297.90	74,624	240		224.00	53,760	240		297.90	71,496	17,736	32.99%
9	4" Monthly	0		373.40	0	0		496.60	0	0		373.40	0	0		496.60	0	0	0.00%
10	6" Monthly	0		746.70	0	0		993.10	0	0		746.70	0	0		993.10	0	0	0.00%
11	8" Monthly	0		1,194.70	0	0		1,589.00	0	0		1,194.70	0	0		1,589.00	0	0	0.00%
12																		0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:	<u>.</u>																	
17	All Usage		15,247	\$3.3480	\$51,047		15,247	\$4.5613	\$69,546		8,990	\$3.3480	\$30,097		8,990	\$4.5613	\$41,004	\$10,907	36.24%
18																			
19																			
20																			
21	QIP Surcharge				6,510			0.00%	0				\$9,322			0.00%	\$0	(\$9,322)	-100.00%
22																			
23																			
24		_		_		-				_		-		-		. –			
25	Total		15,247	_	\$126,202	-	15,247		\$160,846		8,990	-	\$106,174	-	8,990	-	\$129,790	\$23,615	22.24%

Kentucky-American Water Company Forecast Year Operating Revenues at Present Rates & Proposed Rates Base Year (12 Months Ending September 30, 2023) Forecast Year (12 Months Ending January 31, 2025) FIRE SERVICES

Number Numbr Numbr Numbr <th></th> <th></th> <th>Base P</th> <th>eriod at Presen</th> <th>t Rates</th> <th>Base Per</th> <th>iod at Propose</th> <th>d Rates</th> <th>Test Ye</th> <th>ear at Present</th> <th>Rates</th> <th>Test Ye</th> <th>ear at Proposed</th> <th>Rates</th> <th></th> <th></th>			Base P	eriod at Presen	t Rates	Base Per	iod at Propose	d Rates	Test Ye	ear at Present	Rates	Test Ye	ear at Proposed	Rates		
Inter Size Connections Rate Revenue Co			Number			Number			Number			Number				
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		Connection	of	Current	Total	of	Proposed	Total	of	Current	Total	of	Proposed	Total	Dollar	%
1 16.20 3 576.57 2 51.293.931 51.08.30 10.899 51.67 51.08.30 51.08.30 51.72.551 55.87 546.800 52.87 55.28% 52.87 4" 5.563 35.28 21.03.68 5.563 54.00 9.52.87 6.049 4.800 20.347 7.542 35.65% 6" 12.054 79.37 556.57.33 12.054 55.063 54.005 12.034 7.59.89 35.22.87 6.049 4.800 290.347 7.59.42 35.05% 6" 4.236 141.09 597.631 4.236 51.09.09 12.045 4.357 191.09 88.067 221.374 86.01% 10" 133 597.631 4.236 51.09.09 51.02.05 21.341 4.357 191.09 88.0687 221.374 86.01% 11" 73 330.03 23.957 12.03 193.09 23.057 12.03 193.09 23.058 23.058 23.058 23.058 23.058 23.058 23.058 23.058 23.058 23.058 23	Line	# Size	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Change	Change
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	1	Private Fire Service:														
4 4'' 5.963 35.28 212.064 5.069 34.207 76.42.2 36.097 5 6'' 4.236 14.09 597.631 4.236 510.90 13.05.800 220.51 4.307 79.37 90.505.97 12.10.3 107.90 13.05.807 221.51.08 365.087 21.50.0 323.59 0 0 317.98 0 0 325.74 72 33.00 32.574 32.59.07 37.98 0 0 32.59.07 37.98 0 0 32.59.07 35.24.89 <td< td=""><td>2</td><td></td><td>16,620</td><td>\$76.57</td><td>\$1,272,556</td><td>16,620</td><td>\$104.30</td><td>\$1,733,416</td><td>16,899</td><td>\$76.57</td><td>\$1,293,931</td><td>16,899</td><td>\$104.30</td><td>\$1,762,531</td><td>\$468,600</td><td></td></td<>	2		16,620	\$76.57	\$1,272,556	16,620	\$104.30	\$1,733,416	16,899	\$76.57	\$1,293,931	16,899	\$104.30	\$1,762,531	\$468,600	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	3		836	8.76	7,322	836	\$11.90	9,947	804	8.76	7,043	804	11.90	9,568	2,525	
6 8° 4.33 11.09 597,631 12.26 519.00 522.833 4.357 11.09 64.378 0 0 64.35 0 </td <td>4</td> <td>•</td> <td>5,963</td> <td>35.28</td> <td>210,368</td> <td>5,963</td> <td>\$48.00</td> <td>286,215</td> <td>6,049</td> <td>35.28</td> <td>213,405</td> <td>6,049</td> <td>48.00</td> <td>290,347</td> <td>76,942</td> <td></td>	4	•	5,963	35.28	210,368	5,963	\$48.00	286,215	6,049	35.28	213,405	6,049	48.00	290,347	76,942	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	5		12,054	79.37	956,753	12,054	\$107.90	1,300,664	12,103	79.37	960,597	12,103	107.90	1,305,890	345,292	
8 12^{n}_{-} 73 330.03 22.3954 73 5448.80 32.574 72 330.03 23.762 72 448.80 32.314 8.551 35.996 914"0 31798 00 31798 00 43250 00 0.0086 1016"13 564.63 $7,120$ 13 576.90 $9,683$ 12 564.63 6.776 12 77.90 $9,215$ $2,439$ 36.008 12 56^{n} Monthly1.722 515.00 525.835 1.722 92.00 534.447 1.411 515.00 521.165 1.411 520.00 528.220 57.0765 33.386 13 $1^{MOnthly}$ 13 37.30 448 12.373 4488 12.373 4488 12.3786 12.2 430.008 12.4960 528.220 57.0765 53.3286 13 $1^{MOnthly}$ 13 37.30 448 23.214 $53.189.00$ 7.945 $51.194.70$ 5.974 $51.199.00$ 7.945 1.972 14 41.717 $53.148.368$ 41.717 $54.283.292$ 41.913 $53.189.637$ 41.913 $54.339.591$ $51.199.55$ 34.696 14 10.400 42.576 55.266 533.215 6.379 57.0760 $54.51.41$ $51.90.233$ 35.576 13 100.006 50.006 $56.031.646$ 91.927 54.870 $54.476.834$ 91.927 56.006 $56.067.167$ $51.590.333$ 35.528	6	8"	4,236	141.09	597,631	4,236	\$191.90	812,853	4,357	141.09	614,713	4,357	191.90	836,087	221,374	
9 14° 0337.98m05432.50m0317.98m0432.50m00432.50m000.00%1013356.637,720135767.909,683125768.901277.009,2152,4993600%11577.005,221.0551.00522.82057.050528.20057.07614151.00528.20057.07633.3%1214.10053.3937.304851349.606451237.304481249.6059.514832.80%1419.075.9745.9745.9745.189.007.9451.194.705.9745.149.707.9451.194.705.9745.149.95536.05%15train41.7175.3148.36841.7175.428.29241.9135.32665.33.2156.37957.07654.35.9151.199.9535.0%20/07 urbinge9.68455.066550.4229.68457.0760\$68.5266.379\$5.2066\$33.2156.379\$7.0760\$43.14\$1.19.2635.90%20/05 urbinge9.68455.066550.4229.68457.0760\$68.5266.379\$5.2066\$33.2156.379\$7.0760\$43.2935.28220/05 urbinge9.38954.8951.4951.490.3335.28533.0421.00.0535.28535.04691.927\$44.68.4991.927\$6.067.167\$1.590.3	7		183	220.51	40,370	183	\$299.90	54,905	190	220.51	41,823	190	299.90	56,881	15,058	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	8		73	330.03	23,954	73	\$448.80	32,574	72	330.03	23,762	72	448.80	32,314	8,551	
11 11 <th11< th=""> 11 11 <th1< td=""><td>-</td><td></td><td>0</td><td>317.98</td><td>0</td><td>0</td><td>\$432.50</td><td>0</td><td>0</td><td>317.98</td><td>0</td><td>0</td><td>432.50</td><td>0</td><td>0</td><td></td></th1<></th11<>	-		0	317.98	0	0	\$432.50	0	0	317.98	0	0	432.50	0	0	
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13 1° Monthly 13 3° 30 485 13 49 60 645 12 37.30 448 12 49.60 595 1.148 32.98% 14 8' Monthly 5 1.194.70 5.974 5 1.589.00 7.945 5 1.194.70 5.974 5 1.589.00 7.945 3.00% 16 701 41,717 53.148,368 41,717 54.283.292 41,913 53.189.637 41,913 54.339.591 51.149.555 36.05% 17 Volumetric Charges: 9.684 55.2066 550,422 9.684 57.0760 568.526 6.379 55.2066 533.215 6.379 57.0760 545.141 51.19.26 35.99% 20 QIP Surcharge 175,646 0.00% 50 531.0,042 0.00% 50 (531.0,042) -100.00% 50 (531.0,042) -100.00% 50 (531.0,042) -100.00% 50 (531.0,042) -100.00% 50 (531.0,042) -100.00% 50 (531.0,042) -100.00% 50 (531.0,042) -100.00% 50 (531.0																
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15 Channey 1.114.10 5.114 1.114.10<																
16 Total 41,717 \$3,148,368 41,717 \$4,283,292 41,913 \$3,189,637 41,913 \$4,339,591 \$1,149,955 36,05% 17 Volumetric Charges: 9,684 \$5,0422 9,684 \$7,0760 \$68,526 6,379 \$5,2066 \$33,215 6,379 \$7,0760 \$41,913 \$1,49,955 36,05% 10 All Usage 9,684 \$5,0422 9,684 \$7,0760 \$68,526 6,379 \$5,2066 \$33,215 6,379 \$7,0760 \$44,51,41 \$11,926 35,90% 20 QIP Surcharge 175,646 0.00% \$0 \$310,042 0.00% \$0 \$31,83,895 41,913 \$4,384,732 851,838 24,11% 21 OIP Surcharge 175,646 0.00% \$0 \$6,031,646 91,927 \$48,70 \$4,476,834 91,927 \$66,00 \$6,067,167 \$1,590,333 35.52% 22 91,389 \$44,50,623 91,389 \$66,00 \$6,031,646 91,927 \$4,476,834 91,927 \$66,007,167 \$1,590,333 35.52% 23 01,018 91,389<		8" Monthly	5	1,194.70	5,974	5	1,589.00	7,945	5	1,194.70	5,974	5	1,589.00	7,945	1,972	33.00%
17 Volumetric Charges: 9,684 55.066 550,422 9,684 57.0760 568,526 6,379 55.2066 533,215 6,379 57.0760 545,141 511,926 35.90% 20 QIP Surcharge 175,646 0.00% 50 5310,042 0.00% 50 (\$310,042) -100.00% 21 QIP Surcharge 3,374,437 4,351,819 3,532,895 0.00% 50 (\$310,042) -100.00% 23 Total Private Fire 3,374,437 4,351,819 3,532,895 0.00% 50 (\$310,042) -100.00% 24 3 3,374,437 4,351,819 3,532,895 4,384,732 851,838 24.11% 24 3 4,351,819 3,532,895 56,067,167 \$1,590,333 35.52% 24 91,389 \$44,506,233 91,389 \$6,031,646 91,927 \$44,76,834 91,927 \$6,067,167 \$1,590,333 35.52% 24 91,389 \$4,450,623 91,389 \$6,031,646 91,927				-			-	<u> </u>		-			_			
18 Volumetric Charges: 19 All Usage 9.684 \$50,422 9,684 \$7.0760 \$68,526 6.379 \$5.2066 \$33,215 6,379 \$7.0760 \$45,141 \$11,926 35.90% 21 QIP Surcharge 175,646 0.00% \$0 \$30 \$33,215 0.00% \$0 \$100.00% 23 Total Private Fire 3,374,437 4,351,437 4,351,819 3.532,895		Total	41,717	-	\$3,148,368	41,717	_	\$4,283,292	41,913	_	\$3,189,637	41,913	_	\$4,339,591	\$1,149,955	36.05%
All Usage 9,684 \$5.2066 \$50,422 9,684 \$7.0760 \$6,879 \$5.2066 \$33,215 6,379 \$7.0760 \$45,141 \$11,926 35.90% QIP Surcharge 175,646 0.00% \$0 \$0 \$310,042 0.00% \$0 \$100.00% Total Private Fire 3,374,437 4,351,819 35.90% \$4,476,834 91,927 \$66.00 \$6,067,167 \$1,590,333 35.52% Public Fire Protection: 91,389 \$48.70 \$4,450,623 91,389 \$66.00 \$6,031,646 91,927 \$48.70 \$4,476,834 91,927 \$66.00 \$51,590,333 35.52% 9 91,389 \$48.70 \$4,450,623 91,389 \$66.00 \$6,031,646 91,927 \$48.70 \$4,476,834 91,927 \$66.00 \$51,590,333 35.52% 9 91,389 \$44.50,623 91,389 \$66.00 \$6,031,646 91,927 \$48.70 \$4,476,834 91,927 \$60.00 \$51,590,333 35.52% 9 91,389 \$44,50,623 91,389 \$6,031,646 91,927 \$43,70,867 0.00% <	17															
QIP Surcharge 175,646 0.00% \$0 \$310,042 0.00% \$0 \$310,042 -100.00% Zi Total Private Fire 3,374,437 4,351,819 3,532,895 4,384,732 851,838 24.11% Zi Public Fire Protection: 91,389 \$4,450,623 91,389 \$66.00 \$6,031,646 91,927 \$48.70 \$4,476,834 91,927 \$66.00 \$6,067,167 \$1,590,333 35.52% Public Fire Hydrants 91,389 \$4,450,623 91,389 \$66.00 \$6,031,646 91,927 \$48.70 \$4,476,834 91,927 \$66.00 \$6,067,167 \$1,590,333 35.52% QIP Surcharge 244,168 0.00% \$0 \$0 \$430,367 0.00% \$0 \$430,367 -100.00% \$0 \$1,599,66 23.64% QIP Surcharge 244,168 0.00% \$0 \$430,367 0.00% \$0 \$430,367 -100.00% \$0 \$430,367 -100.00% \$0 \$100.00% \$23.64% A A A A A A A A A A A	18															
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22 7 of and																
23 Total Private Fire 3,374,437 4,351,819 3,532,895 4,384,732 851,838 24.11% 24 24 24 24 24 25 24 25 26 26 27 27 29 29 29 29 29 29 29 29 24,450,623 91,389 \$66,00 \$6,031,646 91,927 \$48,70 \$4,476,834 91,927 \$66,00 \$6,067,167 \$1,590,333 35.52% 29 91,389 \$4,450,623 91,389 \$66,031,646 91,927 \$4,476,834 91,927 \$60,067,167 \$1,590,333 35.52% 30 0 91,389 \$4,450,623 91,389 \$6,031,646 91,927 \$4,476,834 91,927 \$6,067,167 \$1,590,333 35.52% 31 QIP Surcharge 244,168 0.00% \$0 \$430,367 0.00% \$0 \$4,303,67 0.00% \$0 \$4,303,67 0.00% \$0 \$4,303,67 0.00% \$0 \$4,303,67 0.00% \$23,64% 33 Total Public Fire 4,694,791 6,031,646 4,907,201<		QIP Surcharge			175,646		0.00%	\$0			\$310,042		0.00%	\$0	(\$310,042)	-100.00%
24 010 0100 010 0100 010 0100 010 0100 010 0100 25 Public Fire Protection: 100 0100 91,389 \$66.00 \$6,031,646 91,927 \$4,476,834 91,927 \$66.00 \$6,067,167 \$1,590,333 35.52% 28 91,389 \$4,450,623 91,389 \$6,031,646 91,927 \$4,476,834 91,927 \$6,067,167 \$1,590,333 35.52% 29 91,389 \$4,450,623 91,389 \$6,031,646 91,927 \$4,476,834 91,927 \$6,067,167 \$1,590,333 35.52% 30 01P Surcharge 244,168 0.00% \$0 \$430,367 0.00% \$0 \$4,30,367 -100.00% 31 QIP Surcharge 24,694,791 6,031,646 4,907,201 6,067,167 \$1,159,966 23.64% 34 010 bilic Fire 4,694,791 6,031,646 4,907,201 0.00% \$0 \$23.64%				-			_			-			_			
25 Public Fire Protection: 91,389 \$48.70 \$4,450,623 91,389 \$66.00 \$6,031,646 91,927 \$48.70 \$4,476,834 91,927 \$66.00 \$6,067,167 \$1,590,333 35.52% 28 91,389 \$44.50,623 91,389 \$66.00 \$6,031,646 91,927 \$48.70 \$4,476,834 91,927 \$66.00 \$6,067,167 \$1,590,333 35.52% 29 91,389 \$4,450,623 91,389 \$6,031,646 91,927 \$48.70 \$4,476,834 91,927 \$66.00 \$6,067,167 \$1,590,333 35.52% 29 91,389 \$4,450,623 91,389 \$6,031,646 91,927 \$44.76,834 91,927 \$66.00 \$6,067,167 \$1,590,333 35.52% 30 QIP Surcharge 244,168 0.00% \$0 \$40,07,201 0.00% \$0 \$430,367 -0.00% \$0 \$430,367 -0.00% \$0 \$430,367 -0.00% \$0 \$430,367 -0.00% \$0 \$430,367 -0.00% \$0 \$440,02% -0.00% \$23,64% 31 Yola Public Fire 4,694,791		Total Private Fire		-	3,374,437		_	4,351,819		_	3,532,895		_	4,384,732	851,838	24.11%
21 Public Fire Protection: 27 Public Fire Protection: 29 Public Fire Hydrants 91,389 \$4,450,623 91,389 \$66.00 \$6,031,646 91,927 \$48.70 \$4,476,834 91,927 \$66.00 \$6,067,167 \$1,590,333 35.52% 29 91,389 \$4,450,623 91,389 \$66.00 \$6,031,646 91,927 \$4,476,834 91,927 \$60.00 \$6,067,167 \$1,590,333 35.52% 30 QIP Surcharge 244,168 0.00% \$0 \$4,303,67 0.00% \$0 \$4,303,67 -100.00% \$0 \$1,590,667,167																
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29 91,389 \$4,450,623 91,389 \$6,031,646 91,927 \$4,476,834 91,927 \$6,067,167 \$1,590,333 35,52% 30 31 QIP Surcharge 244,168 0.00% \$0 \$430,367 0.00% \$0 \$430,367 -100.00% -100.00% 33 Total Public Fire 4,694,791 6,031,646 4,907,201 6,067,167 1,159,966 23.64% 34 <t< td=""><td>27</td><td>Public Fire Hydrants</td><td>91,389</td><td>\$48.70</td><td>\$4,450,623</td><td>91,389</td><td>\$66.00</td><td>\$6,031,646</td><td>91,927</td><td>\$48.70</td><td>\$4,476,834</td><td>91,927</td><td>\$66.00</td><td>\$6,067,167</td><td>\$1,590,333</td><td>35.52%</td></t<>	27	Public Fire Hydrants	91,389	\$48.70	\$4,450,623	91,389	\$66.00	\$6,031,646	91,927	\$48.70	\$4,476,834	91,927	\$66.00	\$6,067,167	\$1,590,333	35.52%
30 31 QIP Surcharge 244,168 0.00% \$0 \$430,367 0.00% \$0 \$430,367 31 QIP Surcharge 4,694,791 6,031,646 4,907,201 6,067,167 1,159,966 23.64% 34 4 4 4,907,201 6,067,167 1,159,966 23.64%				_			_			_			_			
31 QIP Surcharge 244,168 0.00% \$0 \$430,367 0.00% \$0 \$430,367 -100.00% 32			91,389	_	\$4,450,623	91,389	_	\$6,031,646	91,927	_	\$4,476,834	91,927	_	\$6,067,167	\$1,590,333	35.52%
32 33 Total Public Fire 4,694,791 6,031,646 4,907,201 6,067,167 1,159,966 23.64% 34 34 34 34 34 34 34 34	30															
33 Total Public Fire 4,694,791 6,031,646 4,907,201 6,067,167 1,159,966 23.64% 34		QIP Surcharge			244,168		0.00%	\$0			\$430,367		0.00%	\$0	(\$430,367)	-100.00%
34	32			_			_			_			_			
	33	Total Public Fire		-	4,694,791		_	6,031,646		_	4,907,201		_	6,067,167	1,159,966	23.64%
35 Total Fire Services \$8,069,228 \$10,383,464 \$8,440,095 \$10,451,900 \$2,011,804 23.84%	34															
	35	Total Fire Services		-	\$8,069,228		-	\$10,383,464		-	\$8,440,095		_	\$10,451,900	\$2,011,804	23.84%

EXHIBIT 37 SCHEDULE N

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

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

Forecasted Test Period: For the 12 Months Ending January 31, 2025

Base Period: For the 12 Months Ended September 30, 2023

Schedule

Description

N Typical Bill Comparison

For electronic version, see KAW_APP_EX37N_063023.pdf.

Kentucky-American Water Company Case No. 2023-00191 Forecast Year (12 Months Ending January 31, 2025) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Residential - 5/8" Meter

Exhibit 37, Schedule N Witness Responsible: Chuck Rea

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$15.00	\$16.59	\$20.00	\$3.41	20.59%
1	20.76	22.95	27.82	4.87	21.20%
2	26.51	29.31	35.65	6.34	21.62%
3	32.27	35.68	43.47	7.79	21.83%
4	38.03	42.05	51.30	9.25	22.00%
5	43.79	48.42	59.12	10.70	22.10%
6	49.54	54.78	66.95	12.17	22.22%
7	55.30	61.15	74.77	13.62	22.28%
8	61.06	67.51	82.60	15.09	22.34%
9	66.81	73.87	90.42	16.55	22.40%
10	72.57	80.24	98.25	18.01	22.44%
15	101.36	112.07	137.37	25.30	22.57%
20	130.14	143.90	176.50	32.60	22.66%
25	158.93	175.73	215.62	39.89	22.70%
30	187.71	207.55	254.75	47.20	22.74%
35	216.50	239.38	293.87	54.49	22.76%
40	245.28	271.21	333.00	61.79	22.78%
45	274.07	303.04	372.12	69.08	22.80%
50	302.85	334.86	411.25	76.39	22.81%
75	446.78	494.00	606.87	112.87	22.85%
100	590.70	653.14	802.49	149.35	22.87%
QIP Rate		10.57%			
Average User					
3.80	36.87	\$40.77	49.73	8.96	21.99%

Kentucky-American Water Company Case No. 2023-00191 Forecast Year (12 Months Ending January 31, 2025) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Commercial - 5/8" Meter

Exhibit 37, Schedule N Witness Responsible: Chuck Rea

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$15.00	\$16.59	\$20.00	\$3.41	20.59%
1	20.21	22.35	27.08	4.73	21.18%
2	25.41	28.10	34.15	6.05	21.55%
3	30.62	33.86	41.23	7.37	21.78%
4	35.83	39.62	48.30	8.68	21.92%
5	38.43	42.49	51.84	9.35	22.00%
5	41.03	45.37	55.38	10.01	22.07%
6	46.24	51.13	62.46	11.33	22.17%
7	51.45	56.89	69.53	12.64	22.22%
8	56.65	62.64	76.61	13.97	22.31%
9	61.86	68.40	83.68	15.28	22.34%
10	67.07	74.16	90.76	16.60	22.39%
15	93.10	102.94	126.14	23.20	22.54%
20	119.13	131.72	161.52	29.80	22.62%
25	145.17	160.51	196.90	36.39	22.67%
32	182.65	201.96	247.85	45.89	22.72%
35	197.23	218.08	267.66	49.58	22.74%
36	202.44	223.84	274.74	50.90	22.74%
40	223.26	246.86	303.04	56.18	22.76%
50	275.33	304.43	373.80	69.37	22.79%
75	405.50	448.36	550.70	102.34	22.83%
100	535.66	592.28	727.60	135.32	22.85%
QIP Rate		10.57%			
Average User					
35.52	199.92	221.05	271.31	50.26	22.74%

Kentucky-American Water Company Case No. 2023-00191 Forecast Year (12 Months Ending January 31, 2025) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Industrial - 2" Meter

Exhibit 37, Schedule N Witness Responsible: Chuck Rea

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$119.50	\$132.13	\$158.90	\$26.77	20.26%
10	162.55	179.73	217.41	37.68	20.96%
25	227.13	251.14	305.16	54.02	21.51%
50	334.75	370.13	451.43	81.30	21.96%
75	442.38	489.14	597.69	108.55	22.19%
100	550.00	608.14	743.95	135.82	22.33%
150	765.25	846.14	1,036.48	190.34	22.50%
200	980.50	1,084.14	1,329.00	244.86	22.59%
250	1,195.75	1,322.14	1,621.53	299.39	22.64%
500	2,272.00	2,512.15	3,084.15	572.00	22.77%
750	3,348.25	3,702.16	4,546.78	844.62	22.81%
1,000	4,424.50	4,892.17	6,009.40	1,117.23	22.84%
1,250	5,500.75	6,082.18	7,472.03	1,389.85	22.85%
1,500	6,577.00	7,272.19	8,934.65	1,662.46	22.86%
1,984	8,661.91	9,577.47	11,768.05	2,190.58	22.87%
2,092	9,125.56	10,090.13	12,398.15	2,308.02	22.87%
2,500	10,882.00	12,032.23	14,785.15	2,752.92	22.88%
2,750	11,958.25	13,222.24	16,247.78	3,025.54	22.88%
3,000	13,034.50	14,412.25	17,710.40	3,298.15	22.88%
5,000	21,644.50	23,932.32	29,411.40	5,479.08	22.89%
10,000	43,169.50	47,732.52	58,663.90	10,931.38	22.90%
20,000	86,219.50	95,332.90	117,168.90	21,836.00	22.90%
QIP Rate		10.57%			
Average User					
1,833	8,009.34	8,855.93	10,881.20	2,025.27	22.87%

Kentucky-American Water Company Case No. 2023-00191 Forecast Year (12 Months Ending January 31, 2025) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Other Public Authority - 2" Meter

Exhibit 37, Schedule N Witness Responsible: Chuck Rea venue Present & Proposed.xlsx1Sch N

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$119.50	\$132.13	\$158.90	\$26.77	20.26%
5	143.48	158.65	191.49	32.84	20.70%
10	167.46	185.16	224.08	38.92	21.02%
15	191.44	211.68	256.67	44.99	21.26%
25	239.40	264.70	321.85	57.15	21.59%
50	359.30	397.28	484.80	87.52	22.03%
75	479.20	529.85	647.74	117.89	22.25%
100	599.10	662.42	810.69	148.27	22.38%
125	719.00	795.00	973.64	178.64	22.47%
150	838.90	927.57	1,136.59	209.02	22.53%
175	958.80	1,060.15	1,299.53	239.38	22.58%
184	1,002.92	1,108.93	1,359.50	250.57	22.60%
212	1,136.25	1,256.35	1,540.69	284.34	22.63%
250	1,318.50	1,457.87	1,788.38	330.51	22.67%
300	1,558.30	1,723.01	2,114.27	391.26	22.71%
350	1,798.10	1,988.16	2,440.17	452.01	22.74%
400	2,037.90	2,253.31	2,766.06	512.75	22.76%
500	2,517.50	2,783.60	3,417.85	634.25	22.79%
750	3,716.50	4,109.33	5,047.33	938.00	22.83%
1,000	4,915.50	5,435.07	6,676.80	1,241.73	22.85%
2,500	12,109.50	13,389.47	16,453.65	3,064.18	22.88%
5,000	24,099.50	26,646.82	32,748.40	6,101.58	22.90%
QIP Rate		10.57%			
Average User					
129	740.06	818.28	1,002.26	183.98	22.48%

Kentucky-American Water Company Case No. 2023-00191 Forecast Year (12 Months Ending January 31, 2025) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Sales for Resale - 6" Meter

Exhibit 37, Schedule N Witness Responsible: Chuck Rea

Consumption	Present	Present	Proposed		Percentage
Fhousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$746.70	\$825.63	\$993.10	\$167.47	20.28%
25	852.60	942.72	1,137.02	194.30	20.61%
50	958.50	1,059.81	1,280.93	221.12	20.86%
75	1,064.40	1,176.91	1,424.85	247.94	21.07%
100	1,170.30	1,294.00	1,568.76	274.76	21.23%
150	1,382.10	1,528.19	1,856.59	328.40	21.49%
200	1,593.90	1,762.38	2,144.42	382.04	21.68%
250	1,805.70	1,996.56	2,432.25	435.69	21.82%
500	2,864.70	3,167.50	3,871.40	703.90	22.22%
750	3,923.70	4,338.44	5,310.55	972.11	22.41%
1,000	4,982.70	5,509.37	6,749.70	1,240.33	22.51%
1,500	7,100.70	7,851.24	9,628.00	1,776.76	22.63%
2,242	10,242.54	11,325.18	13,897.67	2,572.49	22.71%
2,500	11,336.70	12,534.99	15,384.60	2,849.61	22.73%
2,930	13,158.18	14,549.00	17,859.94	3,310.94	22.76%
3,000	13,454.70	14,876.86	18,262.90	3,386.04	22.76%
5,000	21,926.70	24,244.35	29,776.10	5,531.75	22.82%
7,500	32,516.70	35,953.72	44,167.60	8,213.88	22.85%
10,000	43,106.70	47,663.08	58,559.10	10,896.02	22.86%
15,000	64,286.70	71,081.80	87,342.10	16,260.30	22.88%
25,000	106,646.70	117,919.26	144,908.10	26,988.84	22.89%
50,000	212,546.70	235,012.89	288,823.10	53,810.21	22.90%
QIP Rate		10.57%			
Average User					
1,184	5,760.88	6,369.81	7,807.22	1,437.41	22.57%

Kentucky-American Water Company Case No. 2023-00191 Forecast Year (12 Months Ending January 31, 2025) **Typical Bill Comparisons under Present and Proposed Rates** ALL CUSTOMERS

Miscellaneous (Bulk Sales Through Loading Stations) - 1" Meter

Exhibit 37, Schedule N

Witness Responsible: Chuck Rea

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$37.30	\$41.24	\$49.60	\$8.36	20.26%
1	40.65	44.95	54.16	9.21	20.50%
2	44.00	48.65	58.72	10.07	20.70%
3	47.34	52.34	63.28	10.94	20.89%
4	50.69	56.05	67.85	11.80	21.06%
5	52.37	57.91	70.13	12.22	21.11%
5	54.04	59.75	72.41	12.66	21.18%
6	57.39	63.46	76.97	13.51	21.30%
7	60.74	67.16	81.53	14.37	21.40%
8	64.08	70.85	86.09	15.24	21.50%
9	67.43	74.56	90.65	16.09	21.58%
10	70.78	78.26	95.21	16.95	21.66%
15	87.52	96.77	118.02	21.25	21.96%
20	104.26	115.28	140.83	25.55	22.16%
25	121.00	133.79	163.63	29.84	22.30%
32	145.11	160.45	196.47	36.02	22.45%
35	154.48	170.81	209.25	38.44	22.51%
36	157.83	174.51	213.81	39.30	22.52%
40	171.22	189.32	232.05	42.73	22.57%
50	204.70	226.34	277.67	51.33	22.68%
75	288.40	318.88	391.70	72.82	22.83%
100	372.10	411.43	505.73	94.30	22.92%
QIP Rate		10.57%			
Average User					
12	77.48	85.67	104.34	18.67	21.79%

Kentucky-American Water Company Case No. 2023-00191 Forecast Year (12 Months Ending January 31, 2025) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Fire Services

Exhibit 37, Schedule N Witness Responsible: Chuck Rea

Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch N

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
Private Fire					
Private Fire Hydrant	\$76.57	\$84.66	\$104.30	\$19.64	23.19%
2"	8.76	9.69	11.90	2.21	22.86%
4"	35.28	39.01	48.00	8.99	23.05%
6"	79.37	87.76	107.90	20.14	22.95%
8"	141.09	156.00	191.90	35.90	23.01%
10"	220.51	243.82	299.90	56.08	23.00%
12"	330.03	364.91	448.80	83.89	22.99%
14"	317.98	351.59	432.50	80.91	23.01%
16"	564.63	624.31	767.90	143.59	23.00%
Public Fire					
Public Fire Hydrant	\$48.70	\$53.85	\$66.00	\$12.15	22.57%

QIP Rate

10.57%