

**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

<u>Schedule</u>	<u>Description</u>
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

Exhibit 37, Schedule A

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibits\[KAWC 2023 Rate Case - Revenue Requirement and Conversion Factor.xlsx\]Rev Requirement - SCH A
Witness: Jeffrey Newcomb

Line #	Base Period Ending September 30, 2023	Forecast Period Ending January 31, 2025	Support Schedule Reference	Excel Reference
1				
2	Present Rate Utility Operating Income:			
3				
4	\$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	\$41,648,501	\$46,466,136	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx\]Inc Statment - SCH C.1
8	21,356,111	28,740,336	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx\]Inc Statment - SCH C.1
9	23,284	14,723	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx\]Inc Statment - SCH C.1
10	63,980	57,080	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx\]Inc Statment - SCH C.1
11	1,417,262	868,082	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx\]Inc Statment - SCH C.1
12	4,859,514	2,513,031	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx\]Inc Statment - SCH C.1
13	(11,833)	-	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx\]Inc Statment - SCH C.1
14	8,817,187	10,651,594	Exhibit 37 Schedule C-1	Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx\]Inc Statment - SCH C.1
15	Total Deductions (Sum Lines 7 - 15):	\$78,174,006		
16				
17	Present Rate Operating Income (Line 4 - Line 16):	\$34,302,767		
18				
19				
20				
21	Base Period	Forecast Period	Support Schedule	Excel Reference
22	Ending September 30, 2023	Ending January 31, 2025	Reference	Reference
23	\$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	7.86%	7.87%	Exhibit 37 Schedule J-1.1	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		
27				
28	Less: Operating Income at Present Rates (Line 18):	\$34,302,767		
29				
30	Increase in Operating Income Required (Line 27 - Line 29)	\$8,855,464		
31				
32	Gross Revenue Conversion Factor	134.2559%	Exhibit 37, Schedule H	Exhibits\[KAWC 2023 Rate Case - Revenue Requirement and Conversion Factor.xlsx\]Rev Conversion Factor - SCH H
33				
34	Requested Revenue Increase (Line 31 x Line 33)	\$11,888,978		
35				
36	Percent Increase over Operating Revenue at Present Rates			
37	(Line 35 / Line 4):	10.57%		
38	Revenue Requirement (Line 4 + Line 35)	\$124,365,751		

**EXHIBIT 37
SCHEDULE B**

JURISDICTIONAL RATE BASE 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
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

Line No.	Rate Base Component	Supporting Schedule 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			
12	Net Utility Plant In Service		709,233,805
13			
14			
15	Construction Work in Progress	B-4	14,254,649
16			
17	Working Capital Allowance	B-5/W/P - 1-13	3,067,000
18			
19	Other Working Capital Allowance	B-5 & W/P - 1-5	5,058,174
20			
21	Contributions in Aid of Construction	B-6	(78,761,922)
22			
23	Customer Advances	B-6	(14,140,171)
24			
25	Deferred Income Taxes	B-6	(102,330,495)
26			
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			
38			
39			
40			
41			
42			
43			
44			
45	Jurisdictional Rate Base		<u>\$549,086,904</u>

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				
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				
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				
27	Deferred Investment Tax Credits	B-6	(2)	(2)
28				
29	Deferred Maintenance	W/P-1-10	11,476,281	11,733,076
30				
31	Deferred Debits	W/P-1-11	908,524	937,064
32				
33	Other Rate Base Elements	W/P-1-12	(45,612)	(45,612)
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45	Jurisdictional Rate Base		<u>\$609,949,193</u>	<u>\$588,397,566</u>

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

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

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

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	End of Period Adjusted Jurisdiction
1						
2						
3	Intangibles	\$2,573,876	<u>100%</u>	\$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)	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
16						
17	Total	<u>\$939,850,668</u>		<u>\$939,850,668</u>	<u>\$0</u>	<u>\$939,850,668</u>

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 - 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): W/P-1

Line No.	Major Property Grouping	Forecasted Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	Intangibles	\$2,735,218	<u>100%</u>	\$2,735,218.06	\$0	\$2,735,218	\$2,689,468
2							
3	Source of Supply and Pumping	108,425,748		108,425,748	0	108,425,748	106,871,406
4							
5	Water Treatment	134,863,372		134,863,372	0	134,863,372	133,672,237
6							
7	Transmission and Distribution	695,488,936		695,488,936	0	695,488,936	670,468,009
8							
9	General	100,148,984		100,148,984	0	100,148,984	78,488,796
10							
11	Completed Construction not Classified	0		0	0	0	0
12							
13	Other (Acquisitions)	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14							
15		<u>\$1,041,662,258</u>		<u>\$1,041,662,258</u>	<u>\$0</u>	<u>\$1,041,662,258</u>	<u>\$992,189,917</u>

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

Line No.	NARUC 96 Acct No.	Account Title	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction
1							
2							
3		<u>Intangible Plant</u>					
4	301.1	Organization	\$994,899	100%	\$994,899.23	\$0	\$994,899
5	302.1	Franchise/Consents	70,261		70,261	0	70,261
6	339.1	Other Plant & Equip Intangible	1,508,716		1,508,716	0	1,508,716
7							
8		Total Intangibles	<u>\$2,573,876</u>		<u>\$2,573,876</u>	<u>\$0</u>	<u>\$2,573,876</u>
9							
10		<u>Source of Supply and Pumping Plant</u>					
11	303.2	Land and Land Rights - SS	\$1,397,052		\$1,397,052	\$0	\$1,397,052
12	304.2	Structures and Improvements SS	35,438,210		35,438,210	0	35,438,210
13	305.2	Collecting and Impounding Reservoirs	814,161		814,161	0	814,161
14	306.2	Lake, River and Other Intakes	1,680,525		1,680,525	0	1,680,525
15	307.2	Wells and Springs	0		0	0	0
16	308.2	Infiltration Galleries & Tunnels	0		0	0	0
17	309.2	Supply Mains	18,563,341		18,563,341	0	18,563,341
18	310.2	Power Generation Equip	5,676,245		5,676,245	0	5,676,245
19	311.2	Pumping Equipment SS	39,314,456		39,314,456	0	39,314,456
20	339.2	Other Plant & Equip SS	0		0	0	0
21							
22		Total Source of Supply & Pumping	<u>\$102,883,990</u>		<u>\$102,883,990</u>	<u>\$0</u>	<u>\$102,883,990</u>
23							
24		<u>Water Treatment Plant</u>					
25	303.3	Land and Land Rights	\$800,183		\$800,183	\$0	\$800,183
26	304.3	Structures and Improvements	54,946,201		54,946,201	0	54,946,201
27	311.3	Pumping Equipment WT	2,674,620		2,674,620	0	2,674,620
28	320.3	Water Treatment Equipment	71,538,625		71,538,625	0	71,538,625
29	339.3	Other Plant & Equip WT	0		0	0	0
30							
31		Total Water Treatment	<u>\$129,959,629</u>		<u>\$129,959,629</u>	<u>\$0</u>	<u>\$129,959,629</u>
32							
33		<u>Transmission and Distribution Plant</u>					
34	303.4	Land and Land Rights TD	\$7,549,865		\$7,549,865	\$0	\$7,549,865
35	304.4	Struct & Improve TD	5,421,021		5,421,021	0	5,421,021
36	311.4	Pumping Equipment TD	2,327,575		2,327,575	0	2,327,575
37	330.4	Dist Reservoirs & Standpipes	19,968,797		19,968,797	0	19,968,797
38	331.4	TD Mains	419,202,271		419,202,271	0	419,202,271
39	333.4	Services	68,001,835		68,001,835	0	68,001,835
40	334.4	Meters & Meter Installations	77,196,768		77,196,768	0	77,196,768
41	335.4	Hydrants	34,238,646		34,238,646	0	34,238,646
42	336.4	Backflow Prevention Devices	0		0	0	0
43	339.4	Other Plant & Equip TD	0		0	0	0
44							
45		Total Transmission and Distribution	<u>\$633,906,777</u>		<u>\$633,906,777</u>	<u>\$0</u>	<u>\$633,906,777</u>

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 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 No.	NARUC 96 Acct No.	Account Title	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction
1							
2							
3		<u>General Plant</u>					
4	303.5	Land & Land Rights AG	\$0	<u>100%</u>	\$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	<u>\$70,526,396</u>		<u>\$70,526,396</u>	<u>\$0</u>	<u>\$70,526,396</u>
17							
18	Various	Acquisitions	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
19							
20		Total Utility Plant in Service	<u>\$939,850,668</u>		<u>\$939,850,668</u>	<u>\$0</u>	<u>\$939,850,668</u>

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.xlsx\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 No.	NARUC 96 Acct No.	Account Title	Forecasted	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		<u>Intangible Plant</u>						
4	301.1	Organization	\$994,899	100%	\$994,899.23	\$0	\$994,899	\$994,899
5	302.1	Franchise/Consents	70,261		70,261	0	70,261	70,261
6	339.1	Other Plant & Equip Intangible	1,670,058		1,670,058	0	1,670,058	1,624,308
7								
8		Total Intangibles	<u>\$2,735,218</u>		<u>\$2,735,218</u>	<u>\$0</u>	<u>\$2,735,218</u>	<u>\$2,689,468</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303.2	Land and Land Rights - SS	\$1,397,052		\$1,397,052	\$0	\$1,397,052	\$1,397,052
12	304.2	Structures and Improvements - SS	34,980,700		34,980,700	0	34,980,700	35,152,266
13	305.2	Collecting and Impounding Reservoirs	800,565		800,565	0	800,565	805,664
14	306.2	Lake, River and Other Intakes	1,680,525		1,680,525	0	1,680,525	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	18,563,341		18,563,341	0	18,563,341	18,563,341
18	310.2	Power Generation Equip	7,176,777		7,176,777	0	7,176,777	7,168,620
19	311.2	Power Equipment SS	43,826,788		43,826,788	0	43,826,788	42,103,938
20	339.2	Other Plant & Equip SS	0		0	0	0	0
21								
22		Total Source of Supply & Pumping	<u>\$108,425,748</u>		<u>\$108,425,748</u>	<u>\$0</u>	<u>\$108,425,748</u>	<u>\$106,871,406</u>
23								
24		<u>Water Treatment Plant</u>						
25	303.3	Land and Land Rights WT	\$800,183		\$800,183	\$0	\$800,183	\$800,183
26	304.3	Structures and Improvements WT	59,051,402		59,051,402	0	59,051,402	58,129,564
27	311.3	Pumping Equipment WT	2,668,654		2,668,654	0	2,668,654	2,670,891
28	320.3	Water Treatment Equipment	72,343,132		72,343,132	0	72,343,132	72,071,598
29	339.3	Other Plant & Equip WT	0		0	0	0	0
30								
31		Total Water Treatment	<u>\$134,863,372</u>		<u>\$134,863,372</u>	<u>\$0</u>	<u>\$134,863,372</u>	<u>\$133,672,237</u>
32								
33		<u>Transmission and Distribution Plant</u>						
34	303.4	Land and Land Rights TD	\$7,549,865		\$7,549,865	\$0	\$7,549,865	\$7,549,865
35	304.4	Structures and Improvements TD	5,208,136		5,208,136	0	5,208,136	5,287,968
36	311.4	Pumping Equipment TD	2,306,622		2,306,622	0	2,306,622	2,314,480
37	330.4	Dist Reservoirs & Standpipes	19,902,176		19,902,176	0	19,902,176	19,927,159
38	331.4	TD Mains	454,832,447		454,832,447	0	454,832,447	439,647,471
39	333.4	Services	75,748,138		75,748,138	0	75,748,138	72,314,418
40	334.4	Meters & Meter Installations	93,025,599		93,025,599	0	93,025,599	87,672,535
41	335.4	Hydrants	36,915,953		36,915,953	0	36,915,953	35,754,115
42	336.4	Backflow Prevention Devices	0		0	0	0	0
43	339.4	Other Plant & Equip TD	0		0	0	0	0
44								
45		Total Transmission and Distribution	<u>\$695,488,936</u>		<u>\$695,488,936</u>	<u>\$0</u>	<u>\$695,488,936</u>	<u>\$670,468,009</u>

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.xlsx\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

Line No.	NARUC 96 Acct No.	Account Title	Forecasted		Adjustment	Adjusted Jurisdiction	13 Month Average
			Forecasted	Jurisdictional Percent			
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		0	33,037,809	21,663,683
6	340.5	Office Furniture and Equipment	27,382,343		0	27,382,343	27,193,386
7	341.5	Transportation Equipment	12,261,503		0	12,261,503	11,410,017
8	342.5	Stores Equipment	75,360		0	75,360	75,788
9	343.5	Tools, Shop and Garage Equipment	4,391,597		0	4,391,597	3,570,078
10	344.5	Laboratory Equipment	1,811,037		0	1,811,037	1,723,829
11	345.5	Power Operated Equipment	1,628,328		0	1,628,328	1,635,473
12	346.5	Communication Equipment	6,172,092		0	6,172,092	5,804,555
13	347.5	Miscellaneous Equipment	13,382,970		0	13,382,970	5,404,325
14	348.5	Other Tangible Property	5,945		0	5,945	7,663
15							
16		Total General	<u>\$100,148,984</u>		<u>\$0</u>	<u>\$100,148,984</u>	<u>\$78,488,796</u>
17							
18	Various	Acquisitions	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
19		Total Utility Plant in Service	<u>\$1,041,662,258</u>		<u>\$0</u>	<u>\$1,041,662,258</u>	<u>\$992,189,917</u>

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.xlsx\Sch B-2
PAGE 1 OF 2
Witness Responsible: Wes Selinger

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

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

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

EXHIBIT 37, SCHEDULE B-2.2
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\]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).:

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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 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

Line No.	NARUC 96 Acct No.	Account Title	Base Period			Transfers/Reclassifications		Other Accts Involved	Base Period Ending Balance
			Beginning Balance	Additions	Retirements	Amount	Explanation		
1									
2									
3		<u>Intangible Plant</u>							
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	<u>\$1,226,112</u>	<u>\$1,347,764</u>	<u>\$0</u>	<u>\$0</u>		<u>\$2,573,876</u>	
9									
10		<u>Source of Supply and Pumping Plant</u>							
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	<u>\$102,097,311</u>	<u>\$1,452,471</u>	<u>\$665,792</u>	<u>\$0</u>		<u>\$102,883,990</u>	
23									
24		<u>Water Treatment Plant</u>							
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0		\$800,183	
26	304.3	Structures and Improvements WT	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	<u>\$129,876,711</u>	<u>\$1,388,976</u>	<u>\$1,306,059</u>	<u>\$0</u>		<u>\$129,959,629</u>	
32									
33		<u>Transmission and Distribution Plant</u>							
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									
45		Total Transmission and Distribution	<u>\$591,425,660</u>	<u>\$44,536,357</u>	<u>\$2,055,240</u>	<u>\$0</u>		<u>\$633,906,777</u>	

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

EXHIBIT 37, SCHEDULE B-2.3
Rate Base\KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\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-1-1

Line No.	NARUC 96 Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Other Accts Involved	Fore. Period Ending Balance	13 Month Average
						Amount	Explanation			
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$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	<u>\$2,626,468</u>	<u>\$108,750</u>	<u>\$0</u>	<u>\$0</u>			<u>\$2,735,218</u>	<u>\$2,689,468</u>
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	<u>\$106,225,289</u>	<u>\$3,029,760</u>	<u>\$829,300</u>	<u>\$0</u>			<u>\$108,425,748</u>	<u>\$106,871,406</u>
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	<u>\$133,198,138</u>	<u>\$3,985,266</u>	<u>\$2,320,033</u>	<u>\$0</u>			<u>\$134,863,372</u>	<u>\$133,672,237</u>
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	<u>\$645,852,576</u>	<u>\$50,923,989</u>	<u>\$1,287,629</u>	<u>\$0</u>			<u>\$695,488,936</u>	<u>\$670,468,009</u>

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.xlsx\Sch B-2
PAGE 1 OF 2
Witness Responsible: Wes Selinger

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

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

NONE

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

EXHIBIT 37, SCHEDULE B-2.4
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):.

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

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

EXHIBIT 37, SCHEDULE B-2.5
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\]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).:

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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(S).:

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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.xlsx\Sch B-2
PAGE 1 OF 2
Witness Responsible: Wes Selinger

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

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

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

NOT APPLICABLE IN THIS RATE CASE

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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.xlsx\Sch B-2
PAGE 1 OF 2
Witness Responsible: Wes Selinger

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

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

NONE

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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.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).:

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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.xlsx\Sch B-3
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-1-2

Line No.	NARUC 96 Acct No.	Account Title	Base Period		Accumulated Reserve Balances				
			Total Company	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction	
1									
2									
3		<u>Intangible Plant</u>							
4	301.1	Organization	\$994,899	\$0	100%	\$0	\$0	\$0	\$0
5	302.1	Franchise/Consents	70,261	0		0			-
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	\$0		\$719,182
9									
10		<u>Source of Supply and Pumping Plant</u>							
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	0		337,517
14	306.2	Lake, River and Other Intakes	1,680,525	674,949		674,949	0		674,949
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	18,563,341	6,079,250		6,079,250	0		6,079,250
18	310.2	Power Generation Equip	5,676,245	1,673,314		1,673,314	0		1,673,314
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	\$0		\$24,959,275
24									
25		<u>Water Treatment Plant</u>							
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0		\$0
27	304.3	Structures and Improvements	54,946,201	9,629,948		9,629,948	0		9,629,948
28	311.3	Pumping Equipment WT	2,674,620	158,237		158,237	0		158,237
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	\$0		\$24,488,864
33									
34		<u>Transmission and Distribution Plant</u>							
35	303.4	Land and Land Rights TD	\$7,549,865	\$0		\$0	\$0		\$0
36	304.4	Struct & Improve TD	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
38	330.4	Dist Reservoirs & Standpipes	19,968,797	7,475,162		7,475,162	0		7,475,162
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	0		19,386,140
42	335.4	Hydrants	34,238,646	5,819,373		5,819,373	0		5,819,373
43	336.4	Backflow Prevention Devices	0	0		0	0		0
44	339.4	Other Plant & Equip TD	0	0		0	0		0
45									
46		Total Transmission and Distribution	\$633,906,777	\$147,732,322		\$147,732,322	\$0		\$147,732,322

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 3 of 4
Witness Responsible: Wes Selinger

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

Line No.	NARUC 96 Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances					13 Month Average
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	
1									
2									
3		<u>Intangible Plant</u>							
4	301.1	Organization	\$994,899	\$0	100%	\$0	\$0	\$0	\$0
5	302.1	Franchise/Consents	70,261	0		0	0	0	-
6	339.1	Other Plant & Equip Intangible	1,670,058	929,525		929,525	0	929,525	849,008
7									
8		Total Intangibles	<u>\$2,735,218</u>	<u>\$929,525</u>		<u>\$929,525</u>	<u>\$0</u>	<u>\$929,525</u>	<u>\$849,008</u>
9									
10		<u>Source of Supply and Pumping Plant</u>							
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
17	309.2	Supply Mains	18,563,341	6,404,109		6,404,109	0	6,404,109	6,289,016
18	310.2	Power Generation Equip	7,176,777	1,961,579		1,961,579	0	1,961,579	1,847,815
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	<u>\$108,425,748</u>	<u>\$27,315,002</u>		<u>\$27,315,002</u>	<u>\$0</u>	<u>\$27,315,002</u>	<u>\$26,396,094</u>
24									
25		<u>Water Treatment Plant</u>							
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	\$0	\$0
27	304.3	Structures and Improvements	59,051,402	10,046,102		10,046,102	0	10,046,102	9,950,449
28	311.3	Pumping Equipment WT	2,668,654	248,598		248,598	0	248,598	213,298
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	<u>\$134,863,372</u>	<u>\$25,084,804</u>		<u>\$25,084,804</u>	<u>\$0</u>	<u>\$25,084,804</u>	<u>\$24,939,919</u>
33									
34		<u>Transmission and Distribution Plant</u>							
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
38	330.4	Dist Reservoirs & Standpipes	19,902,176	7,896,359		7,896,359	0	7,896,359	7,738,262
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	Meters & Meter Installations	93,025,599	32,998,543		32,998,543	0	32,998,543	26,189,586
42	335.4	Hydrants	36,915,953	6,612,643		6,612,643	0	6,612,643	6,298,059
43	336.4	Backflow Prevention Devices	0	0		0	0	0	0
44	339.4	Other Plant & Equip TD	0	0		0	0	0	0
45									
46		Total Transmission and Distribution	<u>\$695,488,936</u>	<u>\$169,283,566</u>		<u>\$169,283,566</u>	<u>\$0</u>	<u>\$169,283,566</u>	<u>\$159,499,574</u>

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):

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	-	100%	\$0	W/P-4-1 / W/P-1-2	
3						
4						
5						
6						
7						

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
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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 No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	-	100%	\$0	W/P-4-1 / W/P-1-2	
3						
4						
5						
6						
7						

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

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

Line No.	Project Number	Description of Project	Accumulated Costs			Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs			
1								
2	D12-**01-P	Projects Funded by Others	\$525,000	\$0		100%	\$525,000	NA
3	R12-**A1	Mains - New	100,746	1,254			102,000	NA
4	R12-**B1	Mains - Replaced / Restored	3,898,186	48,161			3,946,347	NA
5	R12-**C1	Mains - Unscheduled	86,250	0			86,250	NA
6	R12-**D1	Mains - Relocated	551,763	6,442			558,205	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	27,398	221			27,620	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	284,321	1,840			286,161	NA
9	R12-**G1	Services and Laterals - New	283,602	0			283,602	NA
10	R12-**H1	Services and Laterals - Replaced	35,905	0			35,905	NA
11	R12-**I1	Meters - New	70,730	0			70,730	NA
12	R12-**J1	Meters - Replaced	257,260	0			257,260	NA
13	R12-**K1	ITS Equipment and Systems	59,206	0			59,206	NA
14	R12-**L1	SCADA Equipment and Systems	22,296	4,483			26,779	NA
15	R12-**M1	Security Equipment and Systems	20,000	0			20,000	NA
16	R12-**N1	Offices and Operations Centers	25,417	0			25,417	NA
17	R12-**O1	Vehicles	0	0			0	NA
18	R12-**P1	Tools and Equipment	115,333	0			115,333	NA
19	R12-**Q1	Process Plant Facilities and Equipment	680,083	6,530			686,613	NA
20	R12-**S1	Engineering Studies	51,468	27,420			78,888	NA
21	R12-**K3	ITS Equipment and Systems - Centrally Sponsored	491,415	6,525			497,940	NA
22	I12-020059	KRS2 Transfer Switch	84,193	15,674			99,867	7.31%
23	I12-020083	RRS - UV Facility	602,136	30,086			632,222	18.23%
24	I12-020094	Cox Street Booster Station	1,124,119	38,273			1,162,391	77.45%
25	I12-020095	Mercer Rd Booster Station	192,846	3,840			196,685	13.93%
26	I12-020107	KRS1 Gravity Thickener	628,408	35,891			664,298	7.97%
27	I12-020108	Meter Shop Upgrade	259,771	6,443			266,214	54.80%
28	I12-020109	Ford Hampton Booster Station	337,991	7,795			345,786	20.00%
29	I12-020113	Millersburg Transmission Main	486,159	9,841			496,000	3.87%
30	I12-02xxx3	Winchester Road Hydraulic Improvements	415,088	7,613			422,701	73.57%
31	I12-02xx15	KRS1 Low Service Pump Replacement	97,467	1,533			99,000	100.00%
32	I12-300010	KRS2 - UV Facility	1,873,908	45,327			1,919,235	51.18%
33	I12-300013	Owenton Booster Station	239,480	21,513			260,993	16.72%
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45			\$13,927,944	\$326,705	\$0		\$14,254,649	
46								
47								

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2023-00191
CONSTRUCTION WORK IN PROGRESS
Forecast Year at January 31, 2025

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

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2	D12-**01-P	Projects Funded by Others	\$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		3,413,685		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		1,055,142		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-**O1	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	I12-020059	KRS2 Transfer Switch	77,704	22,163		99,867		99,867	7.31%
23	I12-020082	KRS1 UV Facility	333,397	4,825		338,222		338,222	2.12%
24	I12-020102	KRS1 Low Service Pump Improvements	1,499,495	53,814		1,553,308		1,553,308	50.07%
25	I12-02xxx2	KRS 1 Screw Press	4,238	7		4,245		4,245	0.08%
26	I12-02xxx5	Low Service Pumps for RRS	55,098	90		55,189		55,189	2.44%
27	I12-02xx15	KRS1 Low Service Pump Replacement	77,579	6,191		83,769		83,769	84.62%
28	I12-020083	RRS - UV Facility	607,527	24,120		631,647		631,647	18.22%
29	I12-020095	Mercer Rd Booster Station	195,474	5,875		201,349		201,349	14.26%
30	I12-020107	KRS1 Gravity Thickner	3,869,624	159,685		4,029,309		4,029,309	48.35%
31	I12-020109	Ford Hampton Booster Station	586,962	21,890		608,852		608,852	35.22%
32	I12-020113	Millersburg Transmission Main	5,549,111	167,498		5,716,609		5,716,609	44.66%
33	I12-300013	Owenton Booster Station	934,349	55,765		990,115		990,115	63.43%
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45									
46			\$21,384,567	\$596,073	\$0	\$21,980,639		\$21,980,639	
47									

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

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

EXHIBIT 37, SCHEDULE B-4.1
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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-1-3

Line No.	Project Number		Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1									
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$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-**O1	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	I12-020059	KRS2 Transfer Switch	Oct-25	Dec-26	-160.5%	1,366,214	1,366,214	99,867	7.31%
23	I12-020083	RRS - UV Facility	May-22	May-24	67.9%	3,467,314	3,467,314	632,222	18.23%
24	I12-020094	Cox Street Booster Station	Jul-23	Dec-23	49.7%	1,500,780	1,500,780	1,162,391	77.45%
25	I12-020095	Mercer Rd Booster Station	Apr-23	Jun-24	39.9%	1,412,330	1,412,330	196,685	13.93%
26	I12-020107	KRS1 Gravity Thickener	Nov-23	Dec-24	-7.5%	8,334,478	8,334,478	664,298	7.97%
27	I12-020108	Meter Shop Upgrade	Sep-22	Nov-23	86.6%	485,754	485,754	266,214	54.80%
28	I12-020109	Ford Hampton Booster Station	Feb-23	Sep-24	39.7%	1,728,646	1,728,646	345,786	20.00%
29	I12-020113	Millersburg Transmission Main	Mar-23	Dec-24	31.7%	12,800,000	12,800,000	496,000	3.87%
30	I12-02xxx3	Winchester Road Hydraulic Improvements	Apr-23	Oct-23	85.4%	574,586	574,586	422,701	73.57%
31	I12-02xx15	KRS1 Low Service Pump Replacement	Jun-23	Dec-24	20.9%	99,000	99,000	99,000	100.00%
32	I12-300010	KRS2 - UV Facility	Apr-23	Dec-23	66.4%	3,750,000	3,750,000	1,919,235	51.18%
33	I12-300013	Owenton Booster Station	May-23	Dec-24	24.9%	1,560,993	1,560,993	260,993	16.72%
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50									
								<u>\$37,080,095</u>	<u>\$37,080,095</u>
								<u>14,254,649</u>	

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

EXHIBIT 37, SCHEDULE B-4.1
Rate Base\KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-4
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-1-3

Line No.	Project Number		Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1									
2	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$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-**O1	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	I12-020059	KRS2 Transfer Switch	Oct-25	Dec-26	-53.3%	1,366,214	1,366,214	99,867	7.31%
23	I12-020082	KRS1 UV Facility	Jul-24	Aug-26	27.1%	15,955,077	15,955,077	338,222	2.12%
24	I12-020102	KRS1 Low Service Pump Improvements	Jan-24	Mar-26	48.3%	3,102,228	3,102,228	1,553,308	50.07%
25	I12-02xxx2	KRS 1 Screw Press	Jan-25	Jul-26	5.2%	5,612,317	5,612,317	4,245	0.08%
26	I12-02xxx5	Low Service Pumps for RRS	Jan-25	Nov-25	9.0%	2,257,393	2,257,393	55,189	2.44%
27	I12-02xx15	KRS1 Low Service Pump Replacement	Jun-23	Dec-24	105.4%	99,000	99,000	83,769	84.62%
28	I12-020083	RRS - UV Facility	May-22	May-24	132.2%	3,467,314	3,467,314	631,647	18.22%
29	I12-020095	Mercer Rd Booster Station	Apr-23	Jun-24	147.1%	1,412,330	1,412,330	201,349	14.26%
30	I12-020107	KRS1 Gravity Thickner	Nov-23	Dec-24	107.3%	8,334,478	8,334,478	4,029,309	48.35%
31	I12-020109	Ford Hampton Booster Station	Feb-23	Sep-24	120.3%	1,728,646	1,728,646	608,852	35.22%
32	I12-020113	Millersburg Transmission Main	Mar-23	Dec-24	104.6%	12,800,000	12,800,000	5,716,609	44.66%
33	I12-300013	Owenton Booster Station	May-23	Dec-24	105.1%	1,560,993	1,560,993	990,115	63.43%
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46						\$57,695,989	\$57,695,989	\$21,980,639	
47									

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$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.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): SCH 5.1/5.2

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/6	<u>\$3,067,000</u>	<u>100.00%</u>	<u>\$3,067,000</u>
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.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): SCH 5.1/5.2

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3						
4						
5						
6	Working Capital	Lead/Lag Study	B-5.2, Page 4/6	<u>\$3,141,000</u>	<u>100.00%</u>	<u>\$3,141,000</u>
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

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

Line No.	Description	Total Company	24 - Month Average For Period		Total Company	Period Balance	
			Jurisdictional Percent	Jurisdictional Amount		Jurisdictional Percent	Jurisdictional Amount
1							
2							
3							
4							
5							
6	<u>Materials and Supplies</u>						
7							
8							
9	Materials and Supplies	\$ 5,058,174	<u>100.00%</u>	\$5,058,174	\$5,058,174	<u>100.00%</u>	\$5,058,174
10							
11				<u>0</u>	<u>0</u>		<u>0</u>
12							
13		<u>\$5,058,174</u>		<u>\$5,058,174</u>	<u>\$5,058,174</u>		<u>\$5,058,174</u>
14							
15							
16							
17							
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 - B8.xlsx\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		<u>\$117,329,255</u>
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	<u>28.21</u>	
12			
13	(C) Net Interval	<u>9.54</u>	
14			
15	Total Working Capital		<u>\$3,066,633</u>
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.xlsx\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):

Line No.	Description	Amount	Post Payment or (Lead) Days	Dollar Days
1				
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 are 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.xlsx\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):

Line No.		Revenues Amount	Median Service Days	Dollar Days
1				
2				
3	Monthly - Arrears Full Bills	\$101,952,217	13.40	\$1,366,159,711
4				
5	Other Revenues	2,455,328	13.40	32,901,390
6				
7	Fire Service	<u>8,069,228</u>	15.50	<u>125,073,034</u>
8				
9	Total	<u>112,476,773</u>		<u>\$1,524,134,135</u>
10				
11				
12				
13				
14				
15				
16				
17				
18				
19	Average Median Service Days		13.55	
20				
21	Number of Days between the Reading Date and the Billing Date		4.40	
22				
23				
24	Number of Days between the Billing Date and the Date the Bills are Paid		<u>19.80</u>	
25				
26				
27	Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received		37.75	
28				
29				

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.xlsx\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		<u>\$142,068,877</u>
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	<u>29.68</u>	
12			
13	(C) Net Interval	<u>8.07</u>	
14			
15	Total Working Capital		<u>\$3,141,086</u>
16			
17			
18	Use		<u>\$3,141,000</u>

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.xlsx\Sch B-5
PAGE 5 OF 6
Witness Responsible: Wes Selinger

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

Line No.	DESCRIPTION	Amount	Post Payment or (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
22	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 are 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.xlsx\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(S):
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	<u>8,440,096</u>	15.50	<u>130,821,488</u>
8				
9	Total	<u>\$114,541,046</u>		<u>\$1,552,574,224</u>
10				
11				
12				
13				
14				
15				
16				
17				
18				
19		Average Median Service Days		13.55
20				
21		Number of Days between the Reading Date and the Billing Date		4.40
22				
23		Number of Days between the Billing Date and the Date the Bills are Paid		<u>19.80</u>
24				
25				
26				
27		Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received		<u>37.75</u>
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				

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.xlsx\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(S):: W/P-1

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	252	Customer Advances	W/P-1-6	<u>\$14,140,171</u>	<u>100.00%</u>	<u>\$14,140,171</u>
4						
5	271	Contributions in Aid of Construction	W/P-1-7	<u>\$78,761,922</u>		<u>\$78,761,922</u>
6						
7	255	<u>Investment Tax Credits:</u>				
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				<u>\$2</u>		<u>\$2</u>
13						
14						
15	282	<u>Deferred Taxes:</u>				
16		Utility 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				<u>\$102,330,495</u>		<u>\$102,330,495</u>
24						

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.xlsx\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(S):: W/P-1

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount	13-Month Average Balance
1							
2							
3	252	Customer Advances	W/P-1-6	\$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	<u>Investment Tax Credits:</u>					
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	<u>Deferred Taxes:</u>					
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
PAGE 1 OF 1
Witness Responsible: Wes Selinger

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

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

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

EXHIBIT 37, SCHEDULE B-7.1
Rate Base\KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-7
PAGE 1 OF 1
Witness Responsible: Wes Selinger

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

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

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

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

EXHIBIT 37, SCHEDULE B-7.2
Rate Base\KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-7
PAGE 1 OF 1
Witness Responsible: Wes Selinger

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

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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 - B8.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.	Description	2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Base Period	% Change	Forecasted Period
1														
2	Utility Plant													
3	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%	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														
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 Investments													
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	0		0		0		0		0		0		0
13	Investment in Assoc. Co's	0		0		0		0		0		0		0
14	Other Investments	0		0		0		0		0		0		0
15														
16	Total Other Property and Investments	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
17														
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 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
33														
34														
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 - B8.xlsx\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 No.	Description	2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Base Period	% Change	Forecasted 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		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													
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	Customer Deposits	0		0		0		0		0		0		0
20	Dividends Declared	0		0		0		0		0		0		0
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														
23	Total Current and Accrued 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														
25														
26	Deferred Credits													
27	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	-2.81%	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

<u>Schedule</u>	<u>Description</u>
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

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

Exhibit 37, Schedule C-1
 Exhibits\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - SCH C.1

Line No.	Major Acct. Group	Description	Supporting Schedule Reference	Base Period Ending September 30, 2023	Adjustment for Forecast at Present Rates	Forecast Year Ending January 31, 2025 At Present Rates	Adjustment for Proposed Rates	Forecast Year at Proposed Rates	Forecast Adjustment Workpaper	Forecast Adjustment Workpaper Location
1		Operating Revenues								
2	400	Water Revenues	Exh 37 C-2	\$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.xlsx\LinkOut
3	400	Other Revenues	Exh 37 C-2	2,455,328	50,065	2,505,392	188,821	2,694,213	Exhibit 37, Schedule M-1	Revenues\KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsx\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		
6										
7	401	Operating Expenses								
8		O&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		Salaries and Wages	Exh 37 C-2	8,933,356	34,265	8,967,621	0	8,967,621	W/P - 3-1	O&M\KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx\Labor Exhibit
14		Pension	Exh 37 C-2	30,661	106,242	136,903	0	136,903	W/P - 3-1c	O&M\KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx\Pension Exhibit
15		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.xlsx\Group Ins 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
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		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	Exh 37 C-2	283,848	(44,437)	239,411	0	239,411	W/P - 3-16	O&M\KAWC 2023 Rate Case - Office Supplies Exhibit.xlsx\Exhibit
24		Advertising & Marketing	Exh 37 C-2	0	0	0	0	0	W/P - 3-17	O&M\Advertising & Marketing\KAWC 2023 Rate Case - Advertising & Marketing Exhibit.xlsx\Exhibit
25		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	0	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	0	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		Insurance Other Than Group	Exh 37 C-2	1,416,883	236,421	1,653,304	0	1,653,304	W/P - 3-8	O&M\KAWC 2023 Rate Case - IOTG Exhibit.xlsx\Exhibit
33		Maintenance Supplies & Services	Exh 37 C-2	2,410,967	314,254	2,725,221	0	2,725,221	W/P - 3-13	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		
35										
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	0	57,080	W/P - 4-2	Rate Base\KAWC 2023 Rate Case - Amortization Expense.xlsx\Exhibit
40		State Income Tax								
41		Current State Income Tax	Exh 37 C-2	(15,044)	(131,967)	(147,010)	1,292,787	1,145,777	SCHEDULE E-1.4	Taxes\KAWC 2023 Rate Case - Income Tax Exhibit.xlsx\E-1.4 State Inc Tax Forecast
43	410	Deferred State Income Tax	Exh 37 C-2	1,432,306	(417,213)	1,015,092	0	1,015,092	SCHEDULE E-1.4	Taxes\KAWC 2023 Rate Case - Income Tax Exhibit.xlsx\E-1.4 State Inc Tax Forecast
44		Federal Tax								
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
										O&M\KAWC 2023 Rate Case - Property Tax Exhibit.xlsx\Exhibit
										O&M\KAWC 2023 Rate Case - PSC Fees Exhibit.xlsx\Exhibit
										O&M\KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx\Payroll Tax 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 - Taxes & Licenses Exhibit.xlsx\Exhibit
49	Total	Total Other Expense (Sum of Lines 36 -41)		\$36,525,504	\$6,319,341	\$42,844,846	\$6,489,903	\$49,334,748		
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):		\$34,302,767	(\$7,400,612)	\$26,902,155	\$19,404,733	\$46,306,889		

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

Data: Base Period Forecast Period
 Version: Original Updated Revised

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

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period Ending September 30, 2023	Allocated Adjustment Forecast at Present Rates	Forecast Year 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	ResSls Billed Surch	461.1	0	0	0
4			40111200	ResSls Billed DSIC	461.1	3,223,933	2,224,613	5,448,546
5			40112000	Res Sales Unbilled	461.1	0	0	0
6			40121000	Com Sales Billed	461.2	27,527,092	(279,213)	27,247,879
7			40121200	Com Sls 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			40131200	Ind Sls Billed DSIC	461.3	146,986	106,244	253,230
11			40132000	Ind Sales Unbilled	461.3	0	0	0
12			40141000	Publ Fire Billed	462.1	4,450,623	26,211	4,476,834
13			40141200	Publ Fire BilledDSIC	462.1	244,168	186,199	430,367
14			40142000	Publ Fire Unbilled	462.1	0	0	0
15			40145000	Priv Fire Billed	462.2	3,198,791	24,061	3,222,852
16			40145100	Priv Fire Billed Sur	462.2	0	0	0
17			40145200	Priv Fire BilledDSIC	462.2	175,646	134,396	310,042
18			40146000	Priv Fire Unbilled	462.2	0	0	0
19			40151000	Publ Auth Billed	461.4	6,824,835	(6,895)	6,817,940
20			40151200	Publ Auth BilledDSIC	461.4	382,436	275,447	657,883
21			40152000	Publ Auth Unbilled	461.4	0	0	0
22			40161000	Sls/Rsle Billed	466.	1,302,863	(133,457)	1,169,406
23			40161050	Sls/Rsle Billed I/C	467.	0	0	0
24			40161200	Sls/Rsle Billed DSIC	466.	71,849	41,032	112,881
25			40162000	SalesforRsle Unbilld	466.	0	0	0
26			40171000	Misc Sales Billed	474.	119,692	(22,840)	96,852
27			40171100	MiscSls BilledSurchg	474.	6,510	2,813	9,322
28			40171300	MiscSls Bill Unmtrd	474.	0	0	0
29			40172000	Misc Sales Unbilled	474.	0	0	0
30			40180100	Oth Wtr Rev-Temp Svc	471.	0	0	0
31			40189900	Other Water Revenue	474.	0	0	0
32			40189999	Oth Wtr Rev-Leak Adj	474.	0	0	0
33				Total		110,021,445	2,014,209	112,035,654
34								
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			40310200	OthRev-Rent	472.	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-App/InitFee	471.	650,498	20,914	671,412
43			40310600	OthRev-Usage Data	471.	59,632	381	60,014
44			40310700	OthRev-Reconnect Fee	471.	475,448	3,593	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				Total		379,970	(10,996)	368,973
50								
51	401	Fuel and power	51510000	Purchased Power	615.8	0	0	0
52			51510011	Purchased Power SS	615.1	89,796	25,375	115,171
53			51510012	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			51510014	Purchased Power TD	615.5	29,796	(2,853)	26,943
56			51520000	Fuel for Power Prod	616.1	31,769	(20,655)	11,114
57				Total		5,363,786	300,828	5,664,614
58								
59	401	Chemicals	51800000	Chemicals	618.3	4,498,283	1,126,309	5,624,592
60				Total		4,498,283	1,126,309	5,624,592
61								
62	401	Waste disposal	51110000	Waste Disposal	675.3	459,292	220,112	679,404
63				Total		459,292	220,112	679,404
64								
65	401	Salaries and wages	50100000	Labor Natural Account	601.8	4,875,254	(4,875,254)	0
66			50100001	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			50101305	Labor Oper Water Treatment - Super & Eng	601.3	73,947	69,040	142,987
69			50101400	Labor Oper Transmission & Distribution	601.5	151,292	141,253	292,545
70			50101405	Labor Oper Trans & Distr - Super & Eng	601.5	0	0	0
71			50101415	Labor Oper Trans & Distr - Lines	601.5	56,793	53,025	109,818
72			50101420	Labor Oper Trans & Distr - Meter	601.5	710,103	662,985	1,373,088
73			50101500	Labor Oper Customer Accounting	601.7	36,770	34,330	71,100
74			50101505	Labor Oper Customer Acctg - Super & Eng	601.7	1,825	1,703	3,528
75			50101510	Labor Oper Customer Acctg - Meter Read	601.7	359,172	335,339	694,511
76			50101520	Labor Oper Customer Acctg - Cust Serv & Info	601.7	271,368	253,362	524,730
77			50101600	Labor Oper Admin & General	601.8	929,405	867,735	1,797,141
78			50101601	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			50102400	Labor Maint Transmission & Distribution	601.6	682,850	637,540	1,320,391
81			50102405	Labor Maint Transmsn & Distr - Super & Eng	601.6	0	0	0
82			50102420	Labor Maint Transmsn & Distr - Mains	601.6	68,677	64,120	132,797
83			50102425	Labor Maint Transmsn & Distr - Fire Mains	601.6	0	0	0
84			50102430	Labor Maint Transmsn & Distr - Service	601.6	66,519	62,105	128,625
85			50102435	Labor Maint Transmsn & Distr - Meter	601.6	55,468	51,787	107,255
86			50102440	Labor Maint Transmsn & Distr - Hydrants	601.6	54,287	50,685	104,971

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

Data: X Base Period X Forecast Period
 Version: X Original Updated Revised

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

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL		96 NARUC Account	Base Period Ending September 30, 2023	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates January 31, 2025
			SAP GL Account	SAP GL Acct Description				
87			50109900	Labor Capitalized Credits	601.8	(3,810,316)	(376,318)	(4,186,634)
88			50110000	Labor Non-scheduled Overtime - Natural Account	601.8	727,224	(727,224)	0
89			50111300	Labor Oper Non-scheduled Overtime- WT	601.3	323,319	143,676	466,996
90			50111400	Labor Oper Non-scheduled Overtime- TD	601.5	26,676	11,854	38,530
91			50111405	Labor Oper Non-scheduled Overtime- TD Super & Eng	601.5	0	0	0
92			50111415	Labor Oper Non-scheduled Overtime- TD Lines	601.5	4,401	1,956	6,356
93			50111420	Labor Oper Non-scheduled Overtime- TD Meter	601.5	120,866	53,710	174,576
94			50111500	Labor Oper Non-scheduled Overtime- CA	601.7	3,838	1,706	5,544
95			50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	601.7	74,280	33,008	107,289
96			50111520	Labor Oper Non-scheduled OT - CA Cust Serv & Info	601.7	51	23	73
97			50111600	Labor Oper Non-scheduled Overtime- AG	601.8	1,255	558	1,813
98			50112300	Labor Maint Non-scheduled Overtime- WT	601.4	59,181	26,299	85,480
99			50112400	Labor Maint Non-scheduled Overtime- TD	601.6	145,990	64,875	210,865
100			50112420	Labor Maint Non-scheduled Overtime- TD Mains	601.6	19,221	8,542	27,763
101			50112430	Labor Maint Non-scheduled Overtime- TD Service	601.6	4,015	1,784	5,799
102			50112435	Labor Maint Non-scheduled Overtime- TD Meter	601.6	765	340	1,105
103			50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	601.6	28,067	12,472	40,539
104			50119900	Labor Non-scheduled Overtime- Capitalized Credits	601.8	(726,326)	300,875	(425,451)
105			50120000	Labor Overtime - Natural Account	601.8	(1,723)	(1,723)	0
106			50121300	Labor Oper Scheduled Overtime-WT	601.3	71,219	31,648	102,868
107			50121400	Labor Oper Scheduled Overtime-TD	601.5	0	0	0
108			50121405	Labor Oper Scheduled Overtime-TD Super & Eng	601.5	0	0	0
109			50121415	Labor Oper Scheduled Overtime-TD Lines	601.5	0	0	0
110			50121420	Labor Oper Scheduled Overtime-TD Meter	601.5	1,022	454	1,476
111			50121510	Labor Oper Scheduled Overtime-CA Merer Read	601.7	0	0	0
112			50121600	Labor Oper Scheduled Overtime-AG	0	0	0	0
113			50122400	Labor Maint Scheduled Overtime-TD	601.6	257	114	371
114			50122420	Labor Maint Scheduled Overtime-TD Mains	601.6	0	0	0
115			50122430	Labor Maint Scheduled Overtime-TD Service	601.6	0	0	0
116			50122440	Labor Maint Scheduled Overtime-TD Hydrant	601.6	0	0	0
117			50129900	Labor Scheduled Overtime- Capitalized Credits	601.8	(1,723)	1,723	0
118			50171000	Annual Performance Plan	601.8	860,384	(283,487)	576,897
119			50171600	Compensation Exp - Options	601.8	0	0	0
120			50171800	Compensation Expense - RSU/PSU	601.8	106,100	29,964	136,064
121			50185000	Severance	601.8	25,942	(25,942)	0
122				Total:		8,933,356	34,265	8,967,621
123								
124	401	Pension expense	50610000	Pension Expense	604.8	49,546	153,594	203,140
125			50610100	Pension Cap Credits	604.8	(18,886)	(47,351)	(66,237)
126				Total		30,661	106,242	136,903
127								
128	401	OPEB expense	50510000	PBOP Expense	604.8	(672,683)	85,161	(587,522)
129			50510100	PBOP Cap Credits	604.8	(26,262)	13,469	(12,793)
130				Total		(698,945)	98,630	(600,315)
131								
132	401	Group Insurance	50550000	Group Insurance Expense	604.8	2,270,322	263,094	2,533,416
133			50550100	Group Insurance Capitalized Credits	604.8	(883,774)	(98,718)	(982,492)
134			50560000	Health Savings Account Expense	604.8	26,214	(4,464)	21,750
135				Total		1,412,762	159,912	1,572,674
136								
137	401	Other benefits	50421000	401k Expense	604.8	365,556	24,038	389,594
138			50421100	401k Expense Cap Credits	604.8	(138,810)	2,687	(136,123)
139			50422000	Defined Compensation Plan Expense	604.8	492,375	53,219	545,594
140			50422100	Defined Comp Plan Exp Cap Credits	604.8	(181,338)	(12,792)	(194,130)
141			50423000	Employee Stock Purchase Plan Expense	604.8	30,135	(96)	30,039
142			50426000	Retiree Medical Expense	604.8	35,705	3,865	39,570
143			50426100	Retiree Medical Expense Cap Credits	604.8	(14,341)	3,761	(10,580)
144			50450000	Other Welfare - Natural Account	604.8	0	0	0
145			50450013	Other Welfare - Water Treatment	604.3	833	(181)	651
146			50450014	Other Welfare - Transm & Distrib	604.5	1,043	(227)	816
147			50450015	Other Welfare - Customer Accounting	604.7	513	(112)	401
148			50450016	Other Welfare - Admin & General	604.8	51,923	(11,304)	40,619
149			50451000	Employee Awards	604.8	5,164	5,365	10,529
150			50452000	Employee Physical Exams	604.8	8,122	(3,404)	4,718
151			50454000	Safety Incentive Awards	604.8	4,469	866	5,335
152			50456000	Tuition Aid	604.8	6,660	3,528	10,188
153			50457000	Training	604.8	60,069	(27,039)	33,030
154			50458000	Referral Bonus	604.8	5,576	80	5,656
155				Total		733,653	42,254	775,907
156								
157	401	Support Services	53401000	AWWSC Services - Labor OPEX	634.8	5,507,933	407,921	5,915,853
158			53401100	AWWSC Services - Pension OPEX	634.8	(117,613)	201,792	84,179
159			53401200	AWWSC Services - Group Insurance OPEX	634.8	492,816	175,206	668,022
160			53401300	AWWSC Services - Other Benefits OPEX	634.8	410,114	24,119	434,232
161			53401400	AWWSC Services - Contracted Services OPEX	634.8	1,292,156	(172,564)	1,119,592
162			53401500	AWWSC Services - Office Supplies OPEX	634.8	749,836	(78,369)	671,467
163			53401700	AWWSC Services - Rents OPEX	634.8	397,282	(72,702)	324,580
164			53401800	AWWSC Services Customer Accounting OPEX	634.8	1,226,707	16,727	1,243,434
165			53401900	AWWSC Services - Maint Supplies & Svcs OPEX	634.8	538,811	40,766	579,577
166			53402100	AWWSC Services - Other O&M Expense OPEX	634.8	381,852	57,616	439,468
167			53402200	AWWSC Services - Depr & Amort OPEX	634.8	802,290	(113,403)	688,887
168			53402300	AWWSC Services - General Taxes OPEX	634.8	422,787	(531)	422,256
169			53402400	AWWSC Services - Net Interest OPEX	634.8	(76,199)	28,691	(47,507)
170			53402500	AWWSC Services - Other Inc & Ded OPEX	634.8	0	0	0
171			53402600	AWWSC Services - Income Taxes OPEX	634.8	(32,414)	7,801	(24,613)
172				Total		11,996,359	523,069	12,519,428

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

Data: Base Period Forecast Period
 Version: Original Updated Revised

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

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period Ending September 30, 2023	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates January 31, 2025	
173									
174	401	Contracted services	53110000	Contract Svc-Eng - Natural Account	631.8	0	0	0	
175			53110013	Contract Svc-Eng - Water Treatment	631.3	15,000	780	15,780	
176			53110014	Contract Svc-Eng - Transmission & Distribution	631.5	0	0	0	
177			53110016	Contract Svc-Eng - Admin & General	631.8	0	0	0	
178			53150000	Contract Svc-Other - Natural Account	636.8	0	0	0	
179			53150011	Contract Svc-Other - Source of Supply	636.1	29,413	(1,138)	28,275	
180			53150013	Contract Svc-Other - Water Treatment	636.3	99,755	(40,903)	58,852	
181			53150014	Contract Svc-Other - Transmission & Distribution	636.5	161,368	(20,614)	140,754	
182			53150015	Contract Svc-Other - Customer Accounting	636.7	(7,720)	7,720	0	
183			53150016	Contract Svc-Other - Admin & General	636.8	124,926	528,905	653,831	
184			53151000	Contract Svc-Temp Empl - Natural Account	636.8	0	0	0	
185			53151013	Contract Svc-Temp Empl - Water Treatment	636.3	0	0	0	
186			53151014	Contract Svc-Temp Empl - Transmsn & Distr	636.5	9,456	491	9,947	
187			53151016	Contract Svc-Temp Empl - Admin & General	636.8	0	0	0	
188			53152000	Contract Svc-Lab Testing - Water Treatment	635.3	6,614	(2,444)	4,170	
189			53153000	Contract Services - Accounting	632.8	15,000	780	15,780	
190			53154000	Contract Services - Audit Fees	632.8	257,311	(82,704)	174,607	
191			53155000	Contract Services - Legal	633.8	511,431	(180,161)	331,270	
192			53157000	Contract Services - Outplacement	675.8	4,200	218	4,418	
193					Total	1,226,754	210,930	1,437,684	
194									
		Building Maintenance and Services							
195	401	Building Maintenance and Services	52532000	Electricity - Natural Account	675.8	0	0	0	
196			52532013	Electricity - Water Treatment	675.3	15,774	1,272	17,046	
197			52532014	Electricity - Transmission & Distribution	675.5	120,133	9,686	129,819	
198			52532016	Electricity - Admin & General	675.8	78,351	6,317	84,668	
199			52546000	Grounds Keeping - Natural Account	675.8	0	0	0	
200			52546011	Grounds Keeping - Source of Supply	675.1	0	0	0	
201			52546013	Grounds Keeping - Water Treatment	675.3	112,157	9,043	121,200	
202			52546014	Grounds Keeping - Transmission & Distribution	675.5	30,129	2,429	32,558	
203			52546016	Grounds Keeping - Admin & General	675.8	123,580	9,964	133,544	
204			52548000	Heating Oil/Gas - Natural Account	675.8	0	0	0	
205			52548011	Heating Oil/Gas - Source of Supply	675.1	2,255	182	2,437	
206			52548013	Heating Oil/Gas - Water Treatment	675.3	36,834	2,970	39,804	
207			52548014	Heating Oil/Gas - Transmission & Distribution	675.5	2,056	166	2,222	
208			52548016	Heating Oil/Gas - Admin & General	675.8	16,019	1,292	17,311	
209			52550000	Janitorial - Natural Account	675.8	0	0	0	
210			52550013	Janitorial - Water Treatment	675.3	6,355	512	6,867	
211			52550014	Janitorial - Transmission & Distribution	675.5	3,540	285	3,825	
212			52550016	Janitorial - Admin & General	675.8	98,944	7,977	106,921	
213			52571000	Security Service - Natural Account	675.8	0	0	0	
214			52571011	Security Service - Source of Supply	675.1	43,132	3,477	46,609	
215			52571013	Security Service - Water Treatment	675.3	0	0	0	
216			52571014	Security Service - Transmission & Distribution	675.5	0	0	0	
217			52571016	Security Service - Admin & General	675.8	439	35	474	
218			52571100	Add'l Security Costs	675.8	60,485	4,877	65,362	
219			52578000	Trash Removal - Natural Account	675.8	0	0	0	
220			52578011	Trash Removal - Source of Supply	675.1	296	(296)	0	
221			52578013	Trash Removal - Water Treatment	675.3	11,759	948	12,707	
222			52578014	Trash Removal - Transmission & Distribution	675.5	7,715	622	8,337	
223		52578016	Trash Removal - Admin & General	675.8	5,701	460	6,161		
224		52583000	Water & WW - Natural Account	675.8	0	0	0		
225		52583011	Water & WW - Source of Supply	675.1	39,032	3,147	42,179		
226		52583013	Water & WW - Water Treatment	675.3	(10,467)	(844)	(11,311)		
227		52583014	Water & WW - Transmission & Distribution	675.5	(23)	(2)	(25)		
228		52583016	Water & WW - Admin & General	675.8	39,905	3,217	43,122		
229					Total	844,101	67,736	911,837	
230									
		Telecommunication expenses							
231	401	Telecommunication expenses	52574000	Telephone - Natural Account	675.8	0	0	0	
232			52574011	Telephone - Source of Supply	675.1	11	2	13	
233			52574013	Telephone - Water Treatment	675.3	6,643	1,408	8,052	
234			52574014	Telephone - Transmission & Distribution	675.5	42	9	51	
235			52574015	Telephone - Customer Accounting	675.7	5,284	1,120	6,404	
236			52574016	Telephone - Admin & General	675.8	81,659	17,312	98,972	
237			52574100	Cell Phone - Natural Account	675.8	0	0	0	
238			52574111	Cell Phone - Source of Supply	675.1	42	9	51	
239			52574113	Cell Phone - Water Treatment	675.3	2,568	544	3,112	
240			52574114	Cell Phone - Transmission & Distribution	675.5	1,368	290	1,658	
241			52574115	Cell Phone - Customer Accounting	675.7	5,020	1,064	6,085	
242			52574116	Cell Phone - Admin & General	675.8	103,479	21,938	125,417	
243			52574200	Data Lines - Admin & General	675.8	20,822	4,414	25,236	
244			52574300	Wireless - Service First - Natural Account	675.8	0	0	0	
245			52574316	Wireless - Service First - Admin & General	675.8	(9,656)	9,656	0	
246						Total	217,280	57,769	275,049
247									
		Postage, printing and stationary							
248	401	Postage, printing and stationary	52562500	Overnight Shipping - Natural Account	675.8	0	0	0	
249			52562511	Overnight Shipping - Source of Supply	675.1	7	7	13	
250			52562513	Overnight Shipping - Water Treatment	675.3	11,029	(1,319)	9,710	
251			52562514	Overnight Shipping - Transmission & Distribution	675.5	273	(68)	205	
252			52562516	Overnight Shipping - Admin & General	675.8	1,788	(147)	1,641	
253			52566000	Postage - Natural Account	675.8	0	0	0	
254			52566016	Postage - Admin & General	675.8	508	(416)	93	
255		52566700	Printing	675.8	482	(56)	426		

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Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period Ending September 30, 2023	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates January 31, 2025	
338	401	Rents	54110000	Rents-Real Property - Natural Account	641.8	0	(0)	0	
339			54110011	Rents-Real Property - Source of Supply	641.1	17,272	5,173	22,445	
340			54110014	Rents-Real Property - Transmission & Distribution	641.5	8,710	3,243	11,952	
341			54110016	Rents-Real Property - Admin & General	641.8	8,000	1,900	9,900	
342			54140000	Rents-Equipment - Natural Account	642.8	0	(0)	0	
343			54140011	Rents-Equipment - Source of Supply	642.1	0	105	105	
344			54140013	Rents-Equipment - Water Treatment	642.3	0	2,777	2,777	
345			54140014	Rents-Equipment - Transmission & Distribution	642.5	256	(256)	0	
346			54140016	Rents-Equipment - Admin & General	642.8	3,343	(3,343)	0	
347					Total		37,581	9,598	47,180
348									
349	401	Transportation	55000000	Transportation (O&M) - Natural Account	650.8	49,845	(76,791)	(26,945)	
350			55000011	Transportation Oper - Source of Supply	650.1	0	0	0	
351			55000013	Transportation Oper - Water Treatment	650.3	1,789	296	2,084	
352			55000014	Transportation Oper - Transmission & Distribution	650.5	694	(661)	33	
353			55000015	Transportation Oper - Customer Accounting	650.7	0	0	0	
354			55000016	Transportation Oper - Admin & General	650.8	94	110	204	
355			55000023	Transportation Maint - Water Treatment	650.4	213	229	443	
356			55000024	Transportation Maint - Transmission & Distribution	650.6	1,387	(327)	1,060	
357			55000100	Transportation Capitalized Credits	650.8	(418,172)	54,564	(363,608)	
358			55010100	Transportation Lease Costs	650.8	108,110	5,573	113,683	
359			55010200	Transportation Lease Fuel	650.8	441,648	66,876	508,524	
360			55010300	Transportation Lease Maint	650.8	411,361	701	412,061	
361			55010500	Transportation - Reimburse Employee Personal Use	650.8	6,311	448	6,759	
362					Total		603,279	51,019	654,298
363									
364	401	Uncollectible accounts expense	57010000	Uncoll Accts Exp	670.7	0	0	0	
365			57010015	Uncoll Accts Exp CA	670.7	450,103	194,126	644,229	
366			57010016	Uncoll Accts Exp AG	670.7	38,316	(5,851)	32,465	
367			Total		488,418	188,276	676,694		
368									
369	401	Customer accounting, other	52501500	Misc Oper - Customer Accounting	675.7	0	349,284	349,284	
370			52501510	Misc Oper - Customer Accounting Mtr Read	675.7	2,311	(2,311)	0	
371			52501520	Misc Oper - Customer Accounting Cust Serv	675.7	0	0	0	
372			52510015	Bank Service Charges - Customer Accounting	675.7	113,670	10,462	124,131	
373			52514906	Customer Education - Bill Inserts	675.8	0	0	0	
374			52520000	Collection Agencies	675.7	11,018	(5,461)	5,557	
375			52542015	Forms - Customer Accounting	675.7	0	0	0	
376			52562515	Overnight Shipping - Customer Accounting	675.7	0	0	0	
377	52566015	Postage - Customer Accounting	675.7	0	0	0			
378			Total		126,998	351,974	478,972		
379									
380	401	Regulatory expense	56610000	Regulatory Exp - Amortization	666.8	224	660,295	660,519	
381			56670000	Regulatory Exp - Other	668	0	0	0	
382			Total		224	660,295	660,519		
383									
384	401	Insurance other than group	55110000	Insurance Vehicle	656.8	31,360	3,654	35,014	
385			55710000	Insurance General Liability	657.8	774,741	98,440	873,181	
386			55711000	Insurance Casualty Reserve	657.8	9,401	(9,401)	0	
387			55720000	Insurance Workers Compensation	658.8	101,520	7,539	109,059	
388			55720100	Insurance WC Capitalized Credits	658.8	(36,064)	(3,156)	(39,220)	
389			55730000	Insurance Other	659.8	15,778	4,423	20,201	
390			55740000	Insurance Property	659.8	520,147	134,922	655,069	
391					Total		1,416,883	236,421	1,653,304
392									
393	401	Maintenance supplies and services	62002100	M&S Maint - Source of Supply	620.2	0	0	0	
394			62002300	M&S Maint - Water Treatment	620.4	247,404	25,878	273,283	
395			62002400	M&S Maint - Transmission & Distribution	620.6	(40,614)	(4,248)	(44,862)	
396			62002600	M&S Maint - Admin & General	620.8	(1,987)	(208)	(2,195)	
397			62502100	Misc Maint - Source of Supply	675.2	0	0	0	
398			62502300	Misc Maint - Water Treatment	675.4	30,457	3,186	33,642	
399			62502400	Misc Maint - Transmission & Distribution	675.6	421,158	44,053	465,211	
400			62502600	Misc Maint - Admin & General	675.8	79,343	8,299	87,642	
401			62510000	Amort Def Maint - Natural Account	675.6	0	0	0	
402			62512300	Amort Def Maint - Water Treatment	675.4	208,210	(208,210)	0	
403			62512400	Amort Def Maint - Transmission & Distribution	675.6	1,017,654	398,502	1,416,156	
404			62520700	Misc Maint Paving/Backfill	675.6	62,764	6,565	69,329	
405			62520800	Misc Maint Permits - Natural Account	675.6	0	0	0	
406			62520824	Misc Maint Permits - Transmission & Distribution	675.6	0	0	0	
407			63110023	Contract Svc-Eng Maint - Water Treatment	631	3,874	405	4,280	
408			63110026	Contract Svc-Eng Maint - Admin & General	632	0	0	0	
409			63150021	Contract Svc-Other Maint - Source of Supply	636.2	6,417	671	7,088	
410			63150023	Contract Svc-Other Maint - Water Treatment	636.4	297,684	31,138	328,822	
411			63150024	Contract Svc-Other Maint - Transmission & Distr	636.6	40,448	4,231	44,679	
412			63150026	Contract Svc-Other Maint - Admin & General	636.8	38,155	3,991	42,146	
413					Total		2,410,967	314,254	2,725,221
414									
415			403	Depreciation	68011000	Depreciation Exp - UPIS General	403.	20,166,160	10,162,489
416	68011100	Depreciation Expense - Vehicles			403.	411,444	(411,444)	0	
417	68011110	Depreciation Expense - Capitalized Credits			403.	(144,979)	144,979	0	
418	68011200	Depreciation Exp - Non-Utility Property			403.	0	0	0	
419	68012000	Depreciation Exp - Amort CIAC Tax			403.	(461,891)	(231,826)	(693,717)	

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

Data: Base Period Forecast Period
Version: Original Updated Revised

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

Line #	Major NARUC Group	Financial Statement Grouping	SAP GL Account	SAP GL Acct Description	96 NARUC Account	Base Period Ending September 30, 2023	Allocated Adjustment Forecast at Present Rates	Forecast Year at Present Rates January 31, 2025
Amortization of investment tax credits								
451	412		69522000	Investment Tax Credits Restored - 3%	412.11	0	0	0
452			69524000	Investment Tax Credits Restored - 10%	412.11	(11,833)	11,833	0
453						(11,833)	11,833	0
454								
General taxes								
455	408		68520000	Property Taxes	408.11	7,990,442	1,823,290	9,813,732
456			68520100	Tax Discounts	408.11	(299)	299	0
457			68532000	FUTA	408.12	10,035	(3,612)	6,423
458			68532100	FUTA Cap Credits	408.12	(3,677)	1,336	(2,341)
459			68533000	FICA	408.12	980,883	56,037	1,036,920
460			68533100	FICA Cap Credits	408.12	(350,060)	(27,287)	(377,347)
461			68535000	SUTA	408.12	42,647	(37,603)	5,044
462			68535100	SUTA Cap Credits	408.12	(12,789)	10,942	(1,847)
463			68543000	Other Taxes and Licenses	408.13	6,032	(6,032)	0
464			68545000	Utility Reg Assessment	408.10	153,974	17,036	171,010
465						8,817,187	1,834,407	10,651,594
466		Operating Income	Operating Income = Account Groups 400+420-401-403-406-407-408-409-410-412			\$34,302,767	(\$7,400,612)	\$26,902,155
467								
468		Breakdown by Major Account Group						
469	400	Sum Operating Revenues				112,476,773	2,064,274	114,541,046
470	420	Sum AFUDC				0	1,672,091	1,672,091
471	401	Sum Operating Expenses				41,648,501	4,817,635	46,466,137
472	403	Sum Depreciation Expense				21,356,111	7,384,226	28,740,336
473	406	Sum Amortization of UPAA				23,284	(8,561)	14,723
474	407	Sum Amortization Expense				63,980	(6,900)	57,080
475	408	Sum Taxes Other Than income				8,817,187	1,834,407	10,651,594
476	409	Sum Current Income Taxes				549,494	(653,584)	(104,089)
477	410	Sum Deferred Tax				5,727,282	(2,242,079)	3,485,202
478	412	Sum Investment Tax Credits				(11,833)	11,833	0
479					Operating Income Summary	\$34,302,767	(\$7,400,612)	\$26,902,155

**EXHIBIT 37
SCHEDULE D**

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

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

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

For electronic version, see KAW_APP_EX37D_063023.pdf.

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

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule D-1

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

Line Number	Major NARUC Account Group	Description	Base Period	Adjust for Forecast at Present Rates	Forecast Year at Present Rates	Supporting Schedule Information
			12 Months Ending September 30, 2023		12 Months Ending January 31, 2025	
1	400 (and 420)	Operating Revenues <i>(Adjustment for Forecast Includes AFUDC, from Account Group 420, per Prior Orders re: inclusion of CWIP in Rate Base)</i>	\$112,476,773	\$3,736,365	\$116,213,137	See D-2
2						
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						
20	412	Investment Tax Credits	(11,833)	11,833	0	See D-2
		Utility Operating Income	\$34,302,767	(\$7,400,612)	\$26,902,155	

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

Data: Base Period Forecast Period
 Version: Original Updated Revised

Exhibit 37, Schedule D-2
 Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	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
1	400	Operating Revenues						
2		Water Revenues						
3		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 Support.xlsm]LinkOut	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	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	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	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	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	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 Support.xlsm]LinkOut	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	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	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	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						
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-Apl/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.

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

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule D-2
Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	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	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsx]LinkOut	To adjust Usage Data for the forecast period.
20		OthRev-Reconnect Fee	475,448	3,593	479,041	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsx]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.xlsx]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]LinkOut	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	401	Operating Expense						
26		O&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 months 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 months 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 assistance, training, drug screenings, health & safety incentives, and biological 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 of 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 from 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 anticipates to begin incurring during the second half of the base period.

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

Data: Base Period Forecast Period
 Version: Original Updated Revised

Exhibit 37, Schedule D-2

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

Line #	Major NARUC Acct. Group	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
39		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		Telecommunications	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		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		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 3.32% inflation factor applied to all other accounts (which is the 3-year average BLS inflation factor).
43		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 forecast year.
44		Employee 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 2024 through January 2025 based on inflation of costs.
45		Miscellaneous 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 amounts 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 charitable contributions were removed in the amount of \$145K in 2022 and forecasted at \$0 through January 31, 2025. Also, \$156K was added to normalize the Inventory Write-off Scrap Account to \$5,000 in 2022.
46		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 applied to forecast through January 31, 2025
47		Transportation	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 amounts from October 2022 through September 2023 due to a 3-Year Average Inflation factor being applied to forecast through January 31, 2025. In addition, the Natural Account and Capitalized Credits accounts were normalized in 2021 and 2022 by Removing Vehicle Purchases. Vehicle purchases were recorded to Transportation Expense in 2021 and 2022. Vehicles were debiting transportation expense, then capitalizing the asset to the balance sheet by crediting the Cap Credits. A reclassification will be made and in the future (2023) they will be appropriately record it to the Capital Purchases Clearing Account.
48		Uncollectible 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 Ending January 31, 2025 and multiplying by the 3 year average uncollectible percentage for years 2020-2022.
49		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 the forecasted period of September 2023 including a CPI inflation factor applied through January 31, 2025 as well as a discrete adjustment for payment transaction fees; other adjustments were made to remove any non re-occurring expenses
50		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 from 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 2023 to September 2023. Basis for Future Test Year Forecast: Regulatory Expenses related to this rate case totaled and amortized over 24 months, beginning in the first month of the Test Year, February 2024.

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

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule D-2
Exhibits\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	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		Insurance 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	<p>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 allocation.</p> <p>Basis for Future Test Year Forecast: Amounts allocated monthly to KAWC from actual policy premiums escalated 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.</p>
52		Maintenance 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	<p>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.</p> <p>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.</p>
53		Total O & M Expense (Sum of Lines 28 through 51):	41,648,501	4,817,635	46,466,136			

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

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule D-2
Exhibits\KAWC 2023 Rate Case - Income Statement.xlsx\MSFR IS Adjust Support D-2

Line #	Major NARUC Acct. Group	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
54								
55		<u>Other Expenses</u>						
56	403	Depreciation	21,356,111	7,384,226	28,740,336	W/P - 4-1	Rate Base\KAWC 2023 Rate Case - Capital-Depr Exp.xlsx\Link Out	Adjustment to reflect forecasted life depreciation expense net of life CIAC credits. Life depreciation adjustment is based on Utility Plant in Service balances, by account, for each month of the base period multiplied by the monthly authorized depreciation rates. Each month of the forecasted period was multiplied by the monthly 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.
57	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 made to eliminate the expense from existing UPAA. The Company is currently recovering amortization of UPAA for its North Middletown acquisition over 10 years.
58	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.
59		<u>State Income Tax</u>						
60	409	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 this 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.
61	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 depreciation and a reduction in the tax repairs deduction.
62		<u>Federal Tax</u>						
63	409	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 this 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.
64	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 income 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.
65	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.
66	408	General taxes	8,817,187	1,834,407	10,651,594	\$ -	Various - O&M\General Tax Exhibit.xlsx\Exhibit - General Tax	Adjustment reflects changes to General Tax, including Property Tax, Payroll Tax, Regulatory 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 transmission pipeline assets as tangible personal property (formerly real property). The Payroll Tax adjustment is made according to current tax rates and employee wages for the forecast period. Regulatory Assessment Fees are based on recent rates multiplied by forecasted revenues at present rates. PSC Fee adjustment is based on most recent PSC Fee rate multiplied by forecasted revenue. Other Taxes 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: Base Period Forecast Period

Version: 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.

Workpaper #:
Excel Reference:

SCHEDULE E-1.1
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: Original Updated Revised

W/P - 6-1

Line	Category	Item	Current Rates Federal Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	Book Revenue (+)				
2		Operating Revenue	\$112,476,773	\$0	\$112,476,773
3					
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)
8		Interest Expense	(12,409,364)	-	(12,409,364)
9		Total Book Deductions (Sum Lines 5 - 10)	(\$84,318,427)	\$0	(\$84,318,427)
10					
11		Book Pre-Tax Income (Line 2 + Line 11)	\$28,158,346	\$0	\$28,158,346
12					
13		Current State Income Tax	\$15,044	\$0	\$15,044
14		Tax Amortizations	-	-	-
15					
16	Reconciling Items				
17		Permanent Differences:			
18		(Deduction) or Reversal of Deduction			
18		Non-Deductible Meals	22,169	-	22,169
19		Non-Deductible Penalties and Mandatory Dividends	164,726	-	164,726
20		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$28,360,284	\$0	\$28,360,284
21					
22		Temporary Differences:			
23		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(24,674,951)	-	(24,674,951)
24		Reverse Deduction of Book Depreciation	21,264,006	-	21,264,006
25		Reverse Deduction of Amortization of Property Losses	57,080	-	57,080
26		Reverse Deduction of Amortization of UPAA	23,284	-	23,284
27		Reverse Deduction of Deferred Maintenance Amortization	1,225,864	-	1,225,864
28		Deduct Actual Deferred Maintenance Expenditures	(\$1,600,000)	-	(1,600,000)
29		Reverse All CIAC Amortization Credits	(2,654,361)	-	(2,654,361)
30		Reflect Actual Taxable CIAC Received	622,554	-	622,554
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	(3,610,509)	-	(3,610,509)
34		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$25,672,009)	\$0	(\$25,672,009)
35					
36		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$2,688,275	\$0	\$2,688,275
37					
38	Calculation of Current Federal Income Taxes				
39		Tax Rate	21.00%	21.00%	21.00%
40		Current Taxes (Line 35 x Line 38)	564,538	-	564,538
41		Adjustment For Tax Provision			
42		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	\$564,538
45					
46	Calculation of Deferred Federal Income Taxes				
47		Federal Deferred Taxes Related to UPIS, CIAC, and Repairs	5,020,569	-	5,020,569
48		Federal Deferred Taxes Related to Deferred Maintenance	74,640	-	74,640
49		Federal Deferred Taxes Related to Property Losses	(11,387)	-	(11,387)
50		Federal Deferred Taxes Related to Cost of Removal	6,516	-	6,516
51		Federal Deferred 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				
57		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(795,362)	-	(795,362)
58					
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					
63		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59)	\$4,847,681	\$0	\$4,847,681

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

W/P - 6-1

Type of Filing: Original Updated Revised

Line	Category	Item	Current Rates State Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	Book Revenue (+)				
2		Operating Revenue	\$112,476,773	\$0	\$112,476,773
3					
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				
18		Permanent Differences:			
18		(Deduction) or Reversal of Deduction			
19		Non-Deductible Meals	22,169	-	22,169
20		Non-Deductible Penalties and Mandatory Dividends	164,726	-	164,726
21		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$28,345,241	\$0	\$28,345,241
22					
23		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 Current State Income Taxes				
42		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		Total Current Taxes	(15,044)	-	(15,044)
47		Less: Prior Year Adjustment	-	0	-
48		Total State Income Taxes (Line 41 - Line 42)	(\$15,044)	\$0	(\$15,044)
49					
50	Calculation of Deferred State Income Taxes				
51		State Deferred Taxes Related to UPIS, CIAC, and Repairs	1,414,820	-	1,414,820
53		State Deferred Taxes Related to Deferred Maintenance	18,707	-	18,707
54		State Deferred Taxes Related to Property Losses	(2,854)	-	(2,854)
55		State Deferred Taxes Related to Cost of Removal	1,633	-	1,633
56		State Deferred Taxes - Prior Year	-	0	-
57		Items Deferred	\$1,432,306	\$0	\$1,432,306
58		Adjustment For Tax Provision			
59		Sum Items Deferred	\$1,432,306	\$0	\$1,432,306
60					
62		Amortization of Deferred Income Tax Assets & Liabilities			
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

Workpaper #:
Excel Reference:

SCHEDULE E-1.3
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

W/P - 6-1

Type of Filing: Original Updated Revised

Line	Category	Item	Current Rates Federal Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	Book Revenue (+)				
2		Operating Revenue	\$116,213,137	\$26,051,990	\$142,265,127
3					
4	Book Deductions (-)				
5		O&M Expenses	(46,466,136)	(157,354)	(46,623,490)
6		Depreciation, Amortization, & Cost of Removal	(28,812,139)	-	(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				
17		Permanent Differences:			
18		(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					
22		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		Reflect Actual Taxable CIAC Received	220,208	-	220,208
31		Reflect Repairs Deduction	(15,539,872)	-	(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					
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 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 Deferred Federal Income Taxes				
44		Federal Deferred Taxes Related to UPIS, CIAC, and Repairs	3,665,406	-	3,665,406
45		Federal Deferred Taxes Related to Deferred Maintenance	(3,223)	-	(3,223)
46		Federal Deferred Taxes Related to Property Losses	(11,387)	-	(11,387)
47		Federal Deferred Taxes Related to Cost of Removal	(230,070)	-	(230,070)
48		Sum Items Deferred	\$3,420,726	\$0	\$3,420,726
49					
50		Amortization of Deferred Income Tax Assets & Liabilities			
51		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(950,616)	-	(950,616)
52					
53		Amortization of Deferred ITC	0	-	0
54		Sum Total Federal Deferred Taxes + Amortization of ITC	\$2,470,110	\$0	\$2,470,110
55					
56		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 38 + Line 52)	\$2,513,031	\$5,158,220	\$7,671,251
57					

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

W/P - 6-1

Type of Filing: Original Updated Revised

Line	Category	Item	Current Rates State 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	Book Deductions (-)				
5		O&M Expenses	(46,466,136)	(157,354)	(46,623,490)
6		Depreciation, Amortization, & Cost of Removal	(28,812,139)	-	(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		Tax Amortizations	-	-	-
14					
15	Reconciling Items				
16		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)	\$17,361,637	\$25,855,741	\$43,217,377
21		Temporary Differences:			
22		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(30,403,089)	-	(30,403,089)
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		Reflect Actual Taxable CIAC Received	220,208	-	220,208
31		Reflect Repairs Deduction	(15,539,872)	-	(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)	(\$20,301,842)	\$0	(\$20,301,842)
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 Rate	5.0%	5.0%	5.0%
39		Current Taxes (Line 34 x Line 37)	(\$147,010)	\$1,292,787	\$1,145,777
40					
41					
42	Calculation of Deferred State Income Taxes				
43		State Deferred Taxes Related to UPIS, CIAC, and Repairs	1,076,416	-	1,076,416
44		State Deferred Taxes Related to Deferred Maintenance	(808)	-	(808)
45		State Deferred Taxes Related to Property Losses	(2,854)	-	(2,854)
46		State Deferred Taxes Related to Cost of Removal	(57,662)	-	(57,662)
47		Sum Items Deferred	\$1,015,092	\$0	\$1,015,092
48					
49	Amortization of Deferred Income Tax Assets & Liabilities				
50		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	-	-	-
51		Sum Total Deferred Taxes	\$1,015,092	\$0	\$1,015,092
52					
53					
54		Total Current + Deferred State Income Taxes (Line 38 + Line 50)	\$868,082	\$1,292,787	\$2,160,869

Workpaper #:
Excel Reference:

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

W/P - 6-1

Type of Filing: Original Updated Revised

Line	Reference Base Period	Reference Forecasted Period	Description	At Current Rates Base Period	Present Rates Forecasted Period	Adjustment
1						
2						
3			<u>State Income Taxes</u>			
4	Sch E-1.2	Sch E-1.4	Current	(\$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			<u>Federal Income Taxes</u>			
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						
21						
22			Total Income Taxes	\$6,264,943	\$3,381,113	(\$2,883,830)

Workpaper #:

SCHEDULE E-2

Excel Reference:

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

**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

W/P - 6-1

Type of Filing: Original Updated Revised

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

**EXHIBIT 37
SCHEDULE F**

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

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

<u>Schedule</u>	<u>Description</u>
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

Line No.	Account No.	Social Organization / Service Club	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	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	KWWQA	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	LZG	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	SAMSLUB	220		220	232		232
24	52524000	WOODFORD COUNTY CHAMBER	1,144		1,144	1,205		1,205
25		Totals	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
Worksheet 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

Line No.	Account No.	Charitable Organization	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	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 Fayette	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		Totals	\$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: Base Period Forecasted Period
 Type of Filing: 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

Line No.	Account No.	Payee Organization	Utility	Base Period		Forecasted Period	
				Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %
1							
2							
3							
4		None to report					
5				100.00%			100.00%
6							
7							
8		Totals		\$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 No.	Account No.	Employee Expenditures	Base Period			Forecasted Period		
			Total Utility	Jurisdictional %	Jurisdiction	Total Utility	Jurisdictional %	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	<u>\$5,164</u>		<u>\$5,164</u>	<u>\$10,529</u>		<u>\$10,529</u>

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

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

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	Other	
					Customer Education	
1						
2						
3						
4	None to report			100.00%		100.00%
5						
6						
7						
8	Totals		\$0	\$0	\$0	\$0

Kentucky American Water Company
 Case No. 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

Line No.	Description	Rate Case	Expense Breakdown		Total Company Unadjusted	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted	
			Annual Audit	Legal						
1										
2	<u>Base Period:</u>									
3										
4	Legal		\$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	\$0	\$768,935
13										
14										
15										
16										
17										
18										
19										
20	<u>Forecasted Period:</u>									
21										
22	Legal		\$283,333	\$0	\$332,016	\$615,350	100.00%	\$615,350	\$0	\$615,350
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	\$0	\$939,029

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

Line No.	Item of Expense	Current 2023 Estimate	Case No. 2018 Actual	Case No. 2018 Estimate	Case No. 2015 Actual	Case No. 2015 Estimate	Case No. 2012 Actual	Case No. 2012 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

Schedule of Rate Case Expense Amortization:

Line No.		Total Amortized	Order No.	Order Date	Amortization Period	Amount Amortized to Date 9/2023	Forecasted Period	Write-Offs	Base Period
25	Case No. 2023-00191	\$1,296,037	2023-00191	N/A	3 Years	\$0	\$0		\$0
26	Case No. 2018-00358	1,326,729	2018-00358	06/2019	3 Years	1,326,729	0		0
27	Case No. 2015-00418	883,881	2015-00418	08/2016	3 Years	883,881	0		0
28	Case No. 2012-00520	700,142	2012-00520	10/2013	3 Years	700,142	0		0
35							<u>\$0</u>		<u>\$0</u>

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

Line No.	Item	Amount
1		
2		
3	<u>Base Period:</u>	
4		
5	Donations	\$0
6		
7	Civic Activities	133,487
8		
9	Political Activities	0
10		
11	Other	0
12		
13	Totals	<u>\$133,487</u>
14		
15		
16		
17		
18		
19		
20	<u>Forecasted Period:</u>	
21		
22	Donations	\$0
23		
24	Civic Activities	140,653
25		
26	Political Activities	0
27		
28	Other	0
29		
30	Totals	<u>\$140,653</u>

**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.

Kentucky American Water Company
Case No. 2023-00191
PAYROLL COSTS (WATER SEGMENT ONLY)
FOR THE TWELVE MONTHS ENDED: September 20, 2023 (Base Period)
FOR THE TWELVE MONTHS ENDED: January 31, 2025 (Forecast Period)

Data: Base Period Forecast Period
Version: 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 No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1						
2						
3	Base Period Expense:					
4	Total Salary	7,940,929	<u>100.00%</u>	\$7,940,929	\$0	\$7,940,929
5	Other Allowances and Compensation	992,427		992,427	0	\$992,427
6	Sub-total	<u>8,933,356</u>		<u>8,933,356</u>	<u>0</u>	<u>8,933,356</u>
7						
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	<u>1,282,261</u>		<u>1,282,261</u>	<u>0</u>	<u>1,282,261</u>
14						
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	<u>667,039</u>		<u>667,039</u>	<u>0</u>	<u>667,039</u>
20						
21	Total Compensation & Taxes	<u>\$10,882,655</u>		<u>\$10,882,655</u>	<u>\$0</u>	<u>\$10,882,655</u>
22						
23						
24						
25	Forecasted Period Expense:					
26	Total Salary	\$8,254,660	<u>100.00%</u>	\$8,254,660	0	\$8,254,660
27	Other Allowances and Compensation	712,961		712,961	0	712,961
28	Sub-total	<u>8,967,621</u>		<u>8,967,621</u>	<u>0</u>	<u>8,967,621</u>
29						
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	<u>1,714,197</u>		<u>1,714,197</u>	<u>0</u>	<u>1,714,197</u>
36						
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	<u>666,852</u>		<u>666,852</u>	<u>0</u>	<u>666,852</u>
42						
43	Total Compensation & Taxes	<u>\$11,348,670</u>		<u>\$11,348,670</u>	<u>\$0</u>	<u>\$11,348,670</u>
44						
45						

Kentucky American Water Company
Case No. 2023-00191
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION (WATER SEGMENT ONLY)
FOR THE TWELVE MONTHS ENDED: September 20, 2023 (Base Period)
FOR THE TWELVE MONTHS ENDED: January 31, 2025 (Forecast Period)

Data: Base Period Forecast Period
Version: 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 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	<u>303,592</u>		<u>318,072</u>		<u>329,362</u>		<u>291,751</u>		<u>337,971</u>		<u>331,507</u>		<u>333,186</u>
9														
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	<u>11.06%</u>		<u>10.56%</u>		<u>6.27%</u>		<u>6.94%</u>		<u>8.05%</u>		<u>10.47%</u>		<u>5.06%</u>
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														
18	Total Labor Dollars	<u>\$9,505,452</u>		<u>\$10,010,975</u>		<u>\$10,539,095</u>		<u>\$9,582,186</u>		<u>\$11,843,553</u>		<u>\$11,857,295</u>		<u>\$10,605,902</u>
19														
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	<u>16.12%</u>		<u>15.88%</u>		<u>9.62%</u>		<u>10.68%</u>		<u>12.31%</u>		<u>16.47%</u>		<u>6.97%</u>
22														
23														
24	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													
26	Total Labor Dollars	<u>61.38%</u>		<u>59.81%</u>		<u>58.38%</u>		<u>55.78%</u>		<u>54.75%</u>		<u>56.20%</u>		<u>73.57%</u>
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	<u>63.91%</u>		<u>62.43%</u>		<u>50.37%</u>		<u>35.81%</u>		<u>37.32%</u>		<u>53.92%</u>		<u>56.78%</u>
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													
38	to Total Payroll Taxes	<u>68.78%</u>		<u>69.91%</u>		<u>67.68%</u>		<u>65.57%</u>		<u>64.78%</u>		<u>64.54%</u>		<u>63.61%</u>
39														
40														
41	Average Employee Levels	<u>136</u>	4.41%	<u>142</u>	1.41%	<u>144</u>	-0.69%	<u>143</u>	4.90%	<u>150</u>	1.33%	<u>152</u>	2.63%	<u>156</u>
42														
43	Year-End Employee Levels	<u>141</u>	0.71%	<u>142</u>	0.70%	<u>143</u>	0.70%	<u>144</u>	4.86%	<u>151</u>	3.31%	<u>156</u>	0.00%	<u>156</u>

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: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule G-3
O&M\KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx\Exh 37 G
Witness Responsible: John Watkins

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	<u>100.00%</u>	\$274,362	\$0	\$274,362
7	Other Allowances and Compensation	233,207		233,207	0	\$233,207
8	Sub-total	<u>507,569</u>		<u>507,569</u>	<u>0</u>	<u>507,569</u>
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	<u>25,781</u>		<u>25,781</u>	<u>0</u>	<u>25,781</u>
16						
17	Payroll Taxes	16,492		16,492	0	16,492
18						
19	Total Compensation and Taxes	<u>\$549,842</u>		<u>\$549,842</u>	<u>\$0</u>	<u>\$549,842</u>
20						
21						
22	Forecasted Period:					
23	Total Salary	228,594	<u>100.00%</u>	\$228,594	\$0	\$228,594
24	Other Allowances and Compensation	200,575		200,575	0	\$200,575
25	Sub-total	<u>429,169</u>		<u>429,169</u>	<u>0</u>	<u>429,169</u>
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	<u>30,899</u>		<u>30,899</u>	<u>0</u>	<u>30,899</u>
33						
34	Payroll Taxes:					
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	<u>17,070</u>		<u>17,070</u>	<u>0</u>	<u>17,070</u>
39						
40	Total Compensation and Taxes	<u>\$477,138</u>		<u>\$477,138</u>	<u>\$0</u>	<u>\$477,138</u>
41						
42						
43						
44						
45						
46						

Kentucky American Water Company
 Case No. 2023-00191
EXECUTIVE COMPENSATION
 FOR THE TWELVE MONTHS ENDED: September 30, 2023 (Base Period)
 FOR THE TWELVE MONTHS ENDED: January 31, 2025 (Forecast Period)

Data: Base Period Forecast Period
 Version: Original Updated Revised

Exhibit 37, Schedule G-3
 O&M\KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx\Exh 37 G
 Witness Responsible: John Watkins

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	<u>100.00%</u>	\$186,058	\$0	\$186,058
7	Other Allowances and Compensation	55,817		\$55,817	0	\$55,817
8	Sub-total	<u>241,875</u>		<u>241,875</u>	<u>0</u>	<u>241,875</u>
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	<u>38,677</u>		<u>38,677</u>	<u>0</u>	<u>38,677</u>
16						
17	Payroll Taxes	18,958		18,958	0	18,958
18						
19	Total Compensation	<u>\$299,510</u>		<u>\$299,510</u>	<u>\$0</u>	<u>\$299,510</u>
20						
21						
22	Forecasted Period:					
23	Total Salary	228,594	<u>100.00%</u>	\$228,594	\$ -	\$228,594
24	Other Allowances and Compensation	80,008		80,008	0	\$80,008
25	Sub-total	<u>308,602</u>		<u>308,602</u>	<u>0</u>	<u>308,602</u>
26						
27	Employee Benefits:					
28	Pension	0		\$0	0	0
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	<u>48,237</u>		<u>48,237</u>	<u>0</u>	<u>48,237</u>
33						
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	<u>14,482</u>		<u>14,482</u>	<u>0</u>	<u>14,482</u>
39						
40	Total Compensation	\$371,321		\$371,321	\$0	\$371,321
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

<u>Schedule</u>	<u>Description</u>
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

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule H
Exhibits\[KAWC 2023 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H
Witness: J. Newcomb

Line #	Gross Revenue Conversion Factor Calculation	Total Rate	Gross Revenue Conversion Factor %	Percent of Total Conversion Factor	Workpaper Reference	Excel Reference
1	Gross Income from Revenue		100.0000%			
2	Less: Bad Debt Rate/ Uncollectible Expense	0.6040%	0.6040%	2.3672%	W/P - 3-10	O&M\[KAWC 2023 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit
3	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
4	Net Income After Uncollectibles & Reg Assessment Fees		<u>99.2467%</u>			
5						
6						
7	Less: State Income Tax @ 5.0%	5.00%	4.9623%	19.4484%		
9	Net Income After Uncollectibles, Reg Assessment Fees & State Tax		<u>94.2844%</u>			
10						
11	Less: Federal income Tax @ 21%	21.00%	19.7997%	77.5992%		
12						
	Net Income After Uncollectibles, Reg Assessment Fees, & State &					
13	Federal Income Taxes:		<u>74.4846%</u>	<u>100.0000%</u>		
14						
15	Gross Revenue Conversion Factor (1 / Line 13)		<u>134.2559%</u>			
16						

**EXHIBIT 37
SCHEDULE I**

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

KENTUCKY-AMERICAN WATER COMPANY

Case No. 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 No.	Description	Water only		Water only		Water only		Water only		Water only		Water only		Water only	Water only	Water only
		12 Mos Dec 2018	% Change	12 Mos Dec 2019	% Change	12 Mos Dec 2020	% Change	12 Mos Dec 2021	% Change	12 Mos Dec 2022	% Change	Base Period	Forecasted Period	12 Mos Dec 2025	12 Mos Dec 2026	12 Mos Dec 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																
33	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

KENTUCKY AMERICAN WATER COMPANY
Case No. 2023-00191
REVENUE STATISTICS - TOTAL COMPANY
Base Year (12 Months Ending September 30, 2023)
Forecast Year (12 Months Ending January 31, 2025)

Type of Filing: Original Updated Revised

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 No.	Description	Base Period					Forecasted Period			3 Projected Calendar Years		
		2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
1												
2	<u>Revenue by Customer Class:</u>											
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	\$62,213,407
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	31,136,130
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	2,900,572
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	7,538,597
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	1,293,012
8	Miscellaneous	99,612	116,866	214,743	137,815	109,255	126,202	106,174	105,994	107,089	107,089	107,089
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	8,682,606
10												
11	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	\$113,871,413
12												
13	<u>Number of Customers:</u>											
14	<u>12-Month Average:</u>											
15	Residential	119,360	120,704	122,008	123,090	124,036	124,796	126,188	126,101	127,114	128,145	129,163
16	Commercial	9,096	9,126	9,205	9,267	9,390	9,481	9,642	9,632	9,755	9,876	9,997
17	Industrial	31	30	26	26	26	26	26	26	26	26	26
18	Municipal & OPA	735	754	749	752	768	774	779	779	779	779	779
19	Sales For Resale	14	15	16	16	16	19	19	19	19	19	19
20	Miscellaneous	39	46	45	45	54	62	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	2,742
22												
23	Total	131,631	133,065	134,462	135,654	136,806	137,702	139,322	139,221	140,405	141,602	142,788
24												
25												
26	<u>End of Period:</u>											
27	Residential	119,500	121,176	122,528	123,551	124,255	125,487	126,533	126,442	127,412	128,466	128,466
28	Commercial	9,064	9,161	9,192	9,290	9,399	9,564	9,666	9,650	9,770	9,894	9,894
29	Industrial	31	26	26	26	26	26	26	26	26	26	26
30	Municipal & OPA	744	750	746	753	770	779	779	779	779	779	779
31	Sales For Resale	13	15	16	15	17	19	19	19	19	19	19
32	Miscellaneous	43	43	43	45	61	62	62	62	62	62	62
33	Fire Services	2,368	2,407	2,423	2,487	2,537	2,572	2,622	2,626	2,672	2,718	2,718
34												
35	Total	131,763	133,578	134,974	136,167	137,065	138,509	139,707	139,604	140,741	141,964	141,964
36												
37												
38	<u>Average Revenue per Customer:</u>											
39	Residential	\$425	\$435	\$478	\$466	\$479	\$492	\$491	\$491	\$491	\$486	\$482
40	Commercial	2,557	2,628	2,652	2,770	2,946	3,065	3,098	3,093	3,121	3,118	3,114
41	Industrial	96,046	88,421	97,726	100,620	99,341	106,459	110,635	110,459	111,560	111,560	111,560
42	Municipal & OPA	8,602	8,309	7,883	8,758	9,167	9,318	9,597	9,581	9,677	9,677	9,677
43	Sales For Resale	141,504	91,712	66,072	75,288	83,774	73,645	67,489	67,381	68,053	68,053	68,053
44	Miscellaneous	2,549	2,522	4,728	3,046	2,020	2,036	1,712	1,710	1,727	1,727	1,727
45	Fire Services	2,871	2,826	3,077	3,062	3,095	3,171	3,239	3,235	3,243	3,222	3,167

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

KENTUCKY AMERICAN WATER COMPANY
Case No. 2023-00191
REVENUE STATISTICS - TOTAL COMPANY
Base Year (12 Months Ending September 30, 2023)
Forecast Year (12 Months Ending January 31, 2025)

Type of Filing: 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

Line No.	Description	2018	2019	2020	2021	2017	Base Period	Forecasted Period	2024	<u>3 Projected Calendar Years</u>		
										2021	2026	2027
1												
2	<u>Revenue by Customer Class:</u>											
3	Residential											
4	Commercial											
5	Industrial											
6	Municipal & OPA											
7	Sales For Resale											
8	Miscellaneous											
9	Fire Services											
10												
11	Total											
12												
13	<u>Number of Customers:</u>											
14	<u>12-Month Average:</u>											
15	Residential											
16	Commercial											
17	Industrial											
18	Municipal & OPA											
19	Sales For Resale											
20	Miscellaneous											
21	Fire Services											
22												
23	Total											
24												
25												
26	<u>End of Period:</u>											
27	Residential											
28	Commercial											
29	Industrial											
30	Municipal & OPA											
31	Sales For Resale											
32	Miscellaneous											
33	Fire Services											
34												
35	Total											
36												
37												
38	<u>Average Revenue per Customer:</u>											
39	Residential											
40	Commercial											
41	Industrial											
42	Municipal & OPA											
43	Sales For Resale											
44	Miscellaneous											
45	Fire Services											

ALL COMPANY OPERATIONS ARE JURISDICTIONAL

KENTUCKY AMERICAN WATER COMPANY
 Case No. 2023-00191
 REVENUE STATISTICS - TOTAL COMPANY
 Base Year (12 Months Ending September 30, 2023)
 Forecast Year (12 Months Ending January 31, 2025)

Type of Filing: 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

Line No.	Description	2018	2019	2020	2021	2022	Base Period	Forecasted Period	2024	3 Projected Calendar Years		
										2025	2026	2027
1												
2	<u>Sales by Customer Class:</u>											
3	Residential											
4	Commercial											
5	Industrial											
6	Municipal & OPA											
7	Sales For Resale											
8	Miscellaneous											
9												
10	Total											
11												
12												
13	<u>Number of Customers:</u>											
14	<u>12-Month Average:</u>											
15	Residential											
16	Commercial											
17	Industrial											
18	Municipal & OPA											
19	Sales For Resale											
20	Miscellaneous											
21												
22	Total											
23												
24												
25	<u>End of Period:</u>											
26	Residential											
27	Commercial											
28	Industrial											
29	Municipal & OPA											
30	Sales For Resale											
31	Miscellaneous											
32												
33	Total											
34												
35												
36												
37	<u>Average Revenue per Customer:</u>											
38	Residential											
39	Commercial											
40	Industrial											
41	Municipal & OPA											
42	Sales For Resale											
43	Miscellaneous											
44												
45												
46												
47	Note: Sales are stated in 1000 Gallons											

ALL COMPANY OPERATIONS ARE JURISDICTIONAL

**EXHIBIT 37
SCHEDULE J**

COST OF CAPITAL SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

<u>Schedule</u>	<u>Description</u>
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
 Type of Filing: __X__ Original _____ Updated _____ Revised

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

Line No.	Class of Capital	Reference	13-Month Average Net Carrying Amount	% of Total	Add (1)	Adjusted Capital	Cost Rate	13-Month Average Weighted Cost
1								
2	Short-Term Debt	W/P - 7-3	\$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	<u>313,228,976</u>	<u>52.45%</u>	<u>0.34</u>	<u>313,228,976</u>	<u>10.75%</u>	<u>5.640%</u>
9								
10	Total Capital		<u>\$597,194,252</u>		<u>\$0.64</u>	<u>\$597,194,252</u>		<u>7.870%</u>
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	<u>\$0.64</u>					

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

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

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

Line No.	Class of Capital	Reference	Net Carrying Amount	% of Total	Add (1)	Adjusted Capital	Cost Rate	Terminal Weighted Cost
1								
2	Short-Term Debt	J-2, Page 1	\$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	<u>323,906,071</u>	<u>52.366%</u>	<u>1</u>	<u>323,906,071</u>	<u>10.750%</u>	<u>5.630%</u>
9								
10	Total Capital		<u>\$618,539,059</u>	<u>100.000%</u>	<u>\$1</u>	<u>\$618,539,059</u>		<u>7.850%</u>
11								
12								
13								
14								
15								
16	(1) JDITC	W/P - 7-7	<u>\$1</u>					

Kentucky American Water Company

Case No. 2023-00191

Cost of Capital Summary

As of September 30, 2023

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

Exhibit 37, Schedule J-2

Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-2

Witness Responsible: Nick Furia

Page 2 of 2

Line No.	Class of Capital	Reference	Net Carrying Amount	% of Total	Add (1)	Adjusted Capital	Cost Rate	Terminal Weighted Cost
1								
2	Short-Term Debt	J-2, Page 2	\$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 PeriodType of Filing: X Original ___ Updated ___ Revised

Exhibit 37, Schedule J-3

Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-3

Witness Responsible: Nick Furia

Page 1 of 2

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

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

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

Exhibit 37, Schedule J-3
 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-3
 Witness Responsible: Nick Furia
 Page 2 of 2

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

**EXHIBIT 37
SCHEDULE K**

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

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

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

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

For electronic version, see KAW_APP_EX37K_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	<u>Plant Data:</u>												
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	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	<u>Capital Structure:</u>												
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

**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

<u>Schedule</u>	<u>Description</u>
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 No.	Reference	Type of Rate or 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

Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M1

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							
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
Revenues\KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx\Sch M1

Line Number	Adjustments	Schedule Reference	Residential	Commercial	Industrial	Other Public Authorities	Sale for Resale
1							
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							
19							
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
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M1

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							
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							
15	To Adjust for the Forecast Period	Schedule M2-M3	\$381	\$3,593	(\$32,158)		\$50,064
16							
17							
18							
19							
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
 Revenues\[[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M1

Line Number	Adjustments	Schedule Reference	Residential	Commercial	Industrial	Other Public Authorities	Sale for Resale
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		<u>\$14,130,047</u>	<u>\$6,986,508</u>	<u>\$683,834</u>	<u>\$1,760,344</u>	<u>\$267,017</u>
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		<u>\$851,838</u>	<u>\$1,159,966</u>	<u>\$23,615</u>	<u>\$0</u>	<u>\$25,863,169</u>

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
 Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M1

Line Number	Adjustments	Schedule Reference	Late Payment Fee	Rent	Rent I/C	NSF Check Charge	Application/ 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

Exhibit 37, Schedule M-2
Witness Responsible: Chuck Rea
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M2-M3

Line #	Class/ Description	Base Period at Present Rates		Base Period at Proposed Rates		Test Year at Present Rates		Test Year at Proposed Rates		Dollar Change	% Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1	Monthly Billing:										
2											
3	Residential	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	0	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											
12	Total	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		\$809,820		\$1,028,004		\$817,945		\$1,006,765	188,821	23.08%
16	Rent		164,957		164,957		197,564		197,564	0	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		31,484		31,484	0	0.00%
19	Application/Initiation Fee		650,498		650,498		671,412		671,412	0	0.00%
20	Usage Data		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											
24											
25											
26	Total Other Revenue		\$ 2,455,328		\$2,673,511		\$2,505,392		\$2,694,213	\$188,821	7.54%
27											
28	Total Revenue		<u>\$ 112,476,773</u>		<u>\$143,481,365</u>		<u>\$114,541,046</u>		<u>\$140,593,036</u>	<u>\$26,051,990</u>	<u>22.74%</u>

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

Exhibit 37, Schedule M-3
Witness Responsible: Chuck Rea
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M2-M3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	% Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1	RESIDENTIAL CLASS																		
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%
11	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																			0
13	Universal Affordability:																		
14	5/8" Monthly (0%-50% FPL)									2,079		\$0		2,079		(\$12.00)	(\$24,948)	(24,948)	0.00%
15	5/8" Monthly (50%-100% FPL)									2,309		0		2,309		(4.00)	(9,236)	(9,236)	0.00%
16																			
17																			
18	Volumetric Charges:																		
19	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																			
21	Universal Affordability:																		
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																			
26	QIP Surcharge				3,223,933			0.00%	0				\$5,448,546			0.00%	\$0	(\$5,448,546)	-100.00%
27																			
28																			
29																			
30	Total		<u>6,033,380</u>		<u>\$61,416,885</u>		<u>6,033,380</u>		<u>\$78,484,894</u>		<u>5,748,449</u>		<u>\$61,978,034</u>		<u>5,748,449</u>		<u>\$76,108,081</u>	<u>\$14,130,047</u>	<u>22.80%</u>

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

Exhibit 37, Schedule M-3
Witness Responsible: Chuck Rea
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M2-M3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	% Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1	COMMERCIAL CLASS																		
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		<u>4,175,826</u>		<u>\$29,059,208</u>		<u>4,175,826</u>		<u>\$37,244,321</u>		<u>4,111,316</u>		<u>\$29,876,720</u>		<u>4,111,316</u>		<u>\$36,863,228</u>	<u>\$6,986,508</u>	<u>23.38%</u>

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

Exhibit 37, Schedule M-3
Witness Responsible: Chuck Rea
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M2-M3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	% Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1	INDUSTRIAL 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		<u>570,014</u>		<u>\$2,767,939</u>		<u>570,014</u>		<u>\$3,557,022</u>		<u>571,807</u>		<u>\$2,876,520</u>		<u>571,807</u>		<u>\$3,560,354</u>	<u>\$683,834</u>	<u>23.77%</u>

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

Exhibit 37, Schedule M-3
Witness Responsible: Chuck Rea
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx\Sch M2-M3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	% Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1	MUNICIPAL & OTHER PUBLIC AUTHORITY CLASS																		
2	<u>Minimum Charge:</u>																		
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	<u>Volumetric Charges:</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		<u>1,204,999</u>		<u>\$7,207,271</u>		<u>1,204,999</u>		<u>\$9,244,699</u>		<u>1,209,547</u>		<u>\$7,475,823</u>		<u>1,209,547</u>		<u>\$9,236,167</u>	<u>\$1,760,344</u>	<u>23.55%</u>

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

Exhibit 37, Schedule M-3
Witness Responsible: Chuck Rea
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M2-M3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	% Change	
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue			
1	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 WA																			
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		<u>299,792</u>		<u>\$1,374,712</u>		<u>299,792</u>		<u>\$1,732,607</u>		<u>269,885</u>		<u>\$1,282,287</u>		<u>269,885</u>		<u>\$1,549,304</u>	<u>\$267,017</u>	<u>20.82%</u>	

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)

Exhibit 37, Schedule M-3
Witness Responsible: Chuck Rea
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M2-M3

Line #	Class/ Description	Base Period at Present Rates				Base Period at Proposed Rates				Test Year at Present Rates				Test Year at Proposed Rates				Dollar Change	% Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1	MISCELLANEOUS CLASS (BULK SALES THROUGH LOADING STATIONS)																		
2	<u>Minimum Charge:</u>																		
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	<u>Volumetric Charges:</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		<u>15,247</u>		<u>\$126,202</u>		<u>15,247</u>		<u>\$160,846</u>		<u>8,990</u>		<u>\$106,174</u>		<u>8,990</u>		<u>\$129,790</u>	<u>\$23,615</u>	<u>22.24%</u>

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

Exhibit 37, Schedule M-3
Witness Responsible: Chuck Rea
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (M,N) Revenue Present & Proposed.xlsx]Sch M2-M3

Line #	Connection Size	Base Period at Present Rates			Base Period at Proposed Rates			Test Year at Present Rates			Test Year at Proposed Rates			Dollar Change	% Change
		Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue	Number of Connections	Current Rate	Total Revenue	Number of Connections	Proposed Rate	Total Revenue		
1	Private Fire Service:														
2	Hydrant	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	36.22%
3	2"	836	8.76	7,322	836	\$11.90	9,947	804	8.76	7,043	804	11.90	9,568	2,525	35.84%
4	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	36.05%
5	6"	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	35.95%
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	36.01%
7	10"	183	220.51	40,370	183	\$299.90	54,905	190	220.51	41,823	190	299.90	56,881	15,058	36.00%
8	12"	73	330.03	23,954	73	\$448.80	32,574	72	330.03	23,762	72	448.80	32,314	8,551	35.99%
9	14"	0	317.98	0	0	\$432.50	0	0	317.98	0	0	432.50	0	0	0.00%
10	16"	13	564.63	7,120	13	\$767.90	9,683	12	564.63	6,776	12	767.90	9,215	2,439	36.00%
11															
12	5/8" Monthly	1,722	\$15.00	\$25,835	1,722	\$20.00	\$34,447	1,411	\$15.00	\$21,165	1,411	\$20.00	\$28,220	\$7,055	33.33%
13	1" Monthly	13	37.30	485	13	49.60	645	12	37.30	448	12	49.60	595	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	1,972	33.00%
15															
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															
18	Volumetric Charges:														
19	All Usage	9,684	\$5.2066	\$50,422	9,684	\$7.0760	\$68,526	6,379	\$5.2066	\$33,215	6,379	\$7.0760	\$45,141	\$11,926	35.90%
20															
21	QIP Surcharge			175,646		0.00%	\$0			\$310,042		0.00%	\$0	(\$310,042)	-100.00%
22															
23	Total Private Fire			3,374,437			4,351,819			3,532,895			4,384,732	851,838	24.11%
24															
25															
26	Public Fire Protection:														
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%
28															
29		<u>91,389</u>		<u>\$4,450,623</u>	<u>91,389</u>		<u>\$6,031,646</u>	<u>91,927</u>		<u>\$4,476,834</u>	<u>91,927</u>		<u>\$6,067,167</u>	<u>\$1,590,333</u>	<u>35.52%</u>
30															
31	QIP Surcharge			244,168		0.00%	\$0			\$430,367		0.00%	\$0	(\$430,367)	-100.00%
32															
33	Total Public Fire			4,694,791			6,031,646			4,907,201			6,067,167	1,159,966	23.64%
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

<u>Schedule</u>	<u>Description</u>
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

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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Present Rate (Incl QIP*)</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
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

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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Present Rate (Incl QIP*)</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
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

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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Present Rate (Incl QIP*)</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
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

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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Present Rate (Incl QIP*)</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
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

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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Present Rate (Incl QIP*)</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
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

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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Present Rate (Incl QIP*)</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
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

<u>Consumption Thousand Gallons</u>	<u>Present Rate</u>	<u>Present Rate (Incl QIP*)</u>	<u>Proposed Rate</u>	<u>Difference</u>	<u>Percentage Difference</u>
<u>Private Fire</u>					
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%
<u>Public Fire</u>					
Public Fire Hydrant	\$48.70	\$53.85	\$66.00	\$12.15	22.57%
QIP Rate		10.57%			