

Kentucky American Water
Case No 2023-00191
Summary of Forecast Year Revisions filed November 2023

Item	Requested Revenue Increase	Requested Revenue Increase Change	Explanation
Original Filing Case No 2023-00191	\$26,051,990		
<u>O&M Expense:</u>			
Miscellaneous Expense	25,937,862	(114,128)	Per AG's 1st Data Request #6 - reduction of Board of Directors fees Per AG's 2nd Data Request #13 and #14 - reduction of miscellaneous expense
Other Customer Accounting	26,036,332	98,470	Per AG's 2nd Data Request #27 - correction of customer accounting expense to include customer e-check payment fee
<u>General/Income Taxes:</u>			
Current State Income Tax	26,054,379	18,047	Revenue requirement update
Current Federal Income Tax	26,126,388	72,009	Revenue requirement update
General Taxes	26,097,021	(29,367)	Per AG's 1st Data Request #95 - updated utility regulatory assessment fee ("PSC Fee")
<u>Rate of Return:</u>			
Working Capital Allowance / Lower rate of return	25,548,345	(548,676)	Base period update & Revenue requirement update
Difference	<u>(\$503,644)</u>	<u>(\$503,644)</u>	
Base Period Update revenue requirement	\$25,563,294		
Variance	(14,949)		

Kentucky American Water Company
Case No. 2023-00191
Update Filing 11/8/2023
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**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_110823.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 - Actual Update\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	Operating Revenue at Present Rates:	\$112,124,081	\$116,198,265	Exhibit 37 Schedule C-1	Exhibits - Actual Update\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - S
5					
6	Less: Deductions:				
7	Operating and Maintenance	\$41,340,192	\$46,454,470	Exhibit 37 Schedule C-1	Exhibits - Actual Update\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - S
8	Depreciation	20,975,998	28,740,336	Exhibit 37 Schedule C-1	Exhibits - Actual Update\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - S
9	Amortization of UPAA	23,170	14,723	Exhibit 37 Schedule C-1	Exhibits - Actual Update\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - S
10	Amortization Expense	63,980	57,080	Exhibit 37 Schedule C-1	Exhibits - Actual Update\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - S
11	State Income Taxes	1,047,376	881,527	Exhibit 37 Schedule C-1	Exhibits - Actual Update\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - S
12	Federal Income Taxes	5,881,429	2,566,677	Exhibit 37 Schedule C-1	Exhibits - Actual Update\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - S
13	Investment Tax Credits	(11,833)	-	Exhibit 37 Schedule C-1	Exhibits - Actual Update\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - S
14	General Taxes:	8,772,339	10,629,716	Exhibit 37 Schedule C-1	Exhibits - Actual Update\KAWC 2023 Rate Case - Income Statement.xlsx\Inc Statment - S
15	Total Deductions (Sum Lines 7 - 15):	\$78,092,651	\$89,344,529		
16					
17	Present Rate Operating Income (Line 4 - Line 16):	\$34,031,429	\$26,853,736		
18					
19					
20					
21	Revenue Requirement and Increase Comparison:				
22					
23	Net Original Cost Rate Base	\$552,406,637	\$588,437,566	Exhibit 37 Schedule B-1	Rate Base\KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-1
24	Rate of Return	7.74%	7.80%	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):	\$42,756,274	\$45,898,130		
27					
28	Less: Operating Income at Present Rates (Line 18):	\$34,031,429	\$26,853,736		
29					
30	Increase in Operating Income Required (Line 27 - Line 29)	\$8,724,844	\$19,044,394		
31					
32	Gross Revenue Conversion Factor	134.2300%	134.2300%	Exhibit 37, Schedule H	Exhibits - Actual Update\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)	\$11,711,360	\$25,563,294		
35					
36	Percent Increase over Operating Revenue at Present Rates (Line 35 / Line 4):	10.44%	22.00%		
37					
38	Revenue Requirement (Line 4 + Line 35)	\$123,835,441	\$141,761,559		

**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

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For electronic version, see KAW_APP_EX37B_110823.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: John Watkins

DATA: X BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _ X_ UPDATED ___ REVISED

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period
1			
2	Utility Plant In Service	B-2	\$928,203,980
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	(220,849,643)
9			
10			
11			
12	Net Utility Plant In Service		707,438,994
13			
14			
15	Construction Work in Progress	B-4	17,324,795
16			
17	Working Capital Allowance	B-5/W/P - 1-13	3,030,000
18			
19	Other Working Capital Allowance	B-5 & W/P - 1-5	5,397,311
20			
21	Contributions in Aid of Construction	B-6	(78,827,406)
22			
23	Customer Advances	B-6	(13,724,728)
24			
25	Deferred Income Taxes	B-6	(101,080,044)
26			
27	Deferred Investment Tax Credits	B-6	(2)
28			
29	Deferred Maintenance	W/P-1-10	11,898,096
30			
31	Deferred Debits	W/P-1-11	984,631
32			
33	Other Rate Base Elements	W/P-1-12	(35,009)
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	Jurisdictional Rate Base		\$552,406,637

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: John Watkins

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

Line No.	Rate Base Component	Supporting Schedule Reference	End of Period Amount	13 Month Avg Forecasted Period Amount
1				
2	Utility Plant In Service	B-2	\$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	3,181,000	3,181,000
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>\$609,989,193</u>	<u>\$588,437,566</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: John Watkins

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

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	End of Period Adjusted Jurisdiction
1						
2						
3	Intangibles	\$1,226,112	<u>100%</u>	\$1,226,112.17	\$0	\$1,226,112
4						
5	Source of Supply and Pumping	103,058,780		103,058,780	0	103,058,780
6						
7	Water Treatment	130,300,606		130,300,606	0	130,300,606
8						
9	Transmission and Distribution	633,275,509		633,275,509	0	633,275,509
10						
11	General	60,342,973		60,342,973	0	60,342,973
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>\$928,203,980</u>		<u>\$928,203,980</u>	<u>\$0</u>	<u>\$928,203,980</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: John Watkins

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

Line No.	Major Property Grouping	Forecasted Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	Intangibles	\$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: John Watkins

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

Line No.	NARUC 96 Acct No.	Account Title	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction
1							
2							
3		<u>Intangible Plant</u>					
4	301.1	Organization	\$37,450	100%	\$37,450	\$0	\$37,450
5	302.1	Franchise/Consents	70,261		70,261	0	70,261
6	339.1	Other Plant & Equip Intangible	1,118,401		1,118,401	0	1,118,401
7							
8		Total Intangibles	<u>\$1,226,112</u>		<u>\$1,226,112</u>	<u>\$0</u>	<u>\$1,226,112</u>
9							
10		<u>Source of Supply and Pumping Plant</u>					
11	303.2	Land and Land Rights - SS	\$1,362,135		\$1,362,135	\$0	\$1,362,135
12	304.2	Structures and Improvements SS	35,556,339		35,556,339	0	35,556,339
13	305.2	Collecting and Impounding Reservoirs	819,260		819,260	0	819,260
14	306.2	Lake, River and Other Intakes	1,678,351		1,678,351	0	1,678,351
15	307.2	Wells and Springs	-		0	0	0
16	308.2	Infiltration Galleries & Tunnels	-		0	0	0
17	309.2	Supply Mains	18,564,078		18,564,078	0	18,564,078
18	310.2	Power Generation Equip	5,678,225		5,678,225	0	5,678,225
19	311.2	Pumping Equipment SS	39,400,393		39,400,393	0	39,400,393
20	339.2	Other Plant & Equip SS	-		0	0	0
21							
22		Total Source of Supply & Pumping	<u>\$103,058,780</u>		<u>\$103,058,780</u>	<u>\$0</u>	<u>\$103,058,780</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	54,792,405		54,792,405	0	54,792,405
27	311.3	Pumping Equipment WT	2,697,986		2,697,986	0	2,697,986
28	320.3	Water Treatment Equipment	72,010,033		72,010,033	0	72,010,033
29	339.3	Other Plant & Equip WT	-		0	0	0
30							
31		Total Water Treatment	<u>\$130,300,606</u>		<u>\$130,300,606</u>	<u>\$0</u>	<u>\$130,300,606</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	5,500,853		5,500,853	0	5,500,853
36	311.4	Pumping Equipment TD	2,323,319		2,323,319	0	2,323,319
37	330.4	Dist Reservoirs & Standpipes	19,993,631		19,993,631	0	19,993,631
38	331.4	TD Mains	416,811,273		416,811,273	0	416,811,273
39	333.4	Services	68,668,263		68,668,263	0	68,668,263
40	334.4	Meters & Meter Installations	77,079,128		77,079,128	0	77,079,128
41	335.4	Hydrants	35,349,177		35,349,177	0	35,349,177
42	336.4	Backflow Prevention Devices	-		0	0	0
43	339.4	Other Plant & Equip TD	-		0	0	0
44							
45		Total Transmission and Distribution	<u>\$633,275,509</u>		<u>\$633,275,509</u>	<u>\$0</u>	<u>\$633,275,509</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: John Watkins

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

Line No.	NARUC 96 Acct No.	Account Title	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction
1							
2							
3		<u>General Plant</u>					
4	303.5	Land & Land Rights AG	\$0	<u>100%</u>	\$0	\$0	\$0
5	304.5	Struct & Improve AG	18,414,207		18,414,207	0	18,414,207
6	340.5	Office Furniture and Equipment	17,092,064		17,092,064	0	17,092,064
7	341.5	Transportation Equipment	9,975,568		9,975,568	0	9,975,568
8	342.5	Stores Equipment	76,602		76,602	0	76,602
9	343.5	Tools, Shop and Garage Equipment	2,960,698		2,960,698	0	2,960,698
10	344.5	Laboratory Equipment	1,735,639		1,735,639	0	1,735,639
11	345.5	Power Operated Equipment	1,678,784		1,678,784	0	1,678,784
12	346.5	Communication Equipment	5,161,456		5,161,456	0	5,161,456
13	347.5	Miscellaneous Equipment	3,235,048		3,235,048	0	3,235,048
14	348.5	Other Tangible Property	12,907		12,907	0	12,907
15							
16		Total General	<u>\$60,342,973</u>		<u>\$60,342,973</u>	<u>\$0</u>	<u>\$60,342,973</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>\$928,203,980</u>		<u>\$928,203,980</u>	<u>\$0</u>	<u>\$928,203,980</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: John Watkins

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

Line No.	NARUC 96 Acct No.	Account Title	Forecasted	Jurisdictional Percent	Jurisdictional	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		<u>Intangible Plant</u>						
4	301.1	Organization	\$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: John Watkins

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

Line No.	NARUC 96 Acct No.	Account Title	Forecasted			Adjustment	Adjusted Jurisdiction	13 Month Average
			Forecasted	Jurisdictional Percent	Jurisdictional			
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0	\$0
5	304.5	Structures and Improvements AG	33,037,809		33,037,809	0	33,037,809	21,663,683
6	340.5	Office Furniture and Equipment	27,382,343		27,382,343	0	27,382,343	27,193,386
7	341.5	Transportation Equipment	12,261,503		12,261,503	0	12,261,503	11,410,017
8	342.5	Stores Equipment	75,360		75,360	0	75,360	75,788
9	343.5	Tools, Shop and Garage Equipment	4,391,597		4,391,597	0	4,391,597	3,570,078
10	344.5	Laboratory Equipment	1,811,037		1,811,037	0	1,811,037	1,723,829
11	345.5	Power Operated Equipment	1,628,328		1,628,328	0	1,628,328	1,635,473
12	346.5	Communication Equipment	6,172,092		6,172,092	0	6,172,092	5,804,555
13	347.5	Miscellaneous Equipment	13,382,970		13,382,970	0	13,382,970	5,404,325
14	348.5	Other Tangible Property	5,945		5,945	0	5,945	7,663
15								
16		Total General	\$100,148,984		\$100,148,984	\$0	\$100,148,984	\$78,488,796
17								
18	Various	Acquisitions	\$0		\$0	\$0	\$0	\$0
19		Total Utility Plant in Service	\$1,041,662,258		\$1,041,662,258	\$0	\$1,041,662,258	\$992,189,917

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: John Watkins

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: John Watkins

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

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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: John Watkins

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

Line No.	NARUC 96 Acct No.	Account Title	Base Period			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	\$0	\$0	\$0		\$37,450	
5	302.1	Franchise/Consents	70,261	-	-	0		70,261	
6	339.1	Other Plant & Equip Intangible	1,118,401	-	-			1,118,401	
7									
8		Total Intangibles	<u>\$1,226,112</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$1,226,112</u>	
9									
10		<u>Source of Supply and Pumping Plant</u>							
11	303.2	Land and Land Rights - SS	\$1,397,052	(\$34,917)	\$0	\$0		\$1,362,135	
12	304.2	Structures and Improvements SS	34,597,905	1,433,725	379,313	(95,977)		35,556,339	
13	305.2	Collecting and Impounding Reservoirs	819,260	-	-	0		819,260	
14	306.2	Lake, River and Other Intakes	1,680,525	(2,174)	-	0		1,678,351	
15	307.2	Wells and Springs	0	-	-	0		0	
16	308.2	Infiltration Galleries & Tunnels	0	-	-	0		0	
17	309.2	Supply Mains	18,567,234	737	3,893	0		18,564,078	
18	310.2	Power Generation Equipment	5,678,375	(151)	-	0		5,678,225	
19	311.2	Pumping Equipment SS	39,356,960	74,532	31,100	0		39,400,393	
20	339.2	Other Plant & Equipment SS	0	-	-	0		0	
21									
22		Total Source of Supply & Pumping	<u>\$102,097,311</u>	<u>\$1,471,752</u>	<u>\$414,306</u>	<u>(\$95,977)</u>		<u>\$103,058,780</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	16,716	55,621	0		54,792,405	
27	311.3	Pumping Equipment WT	2,676,360	72,499	50,873	0		2,697,986	
28	320.3	Water Treatment Equipment	71,568,859	888,642	392,286	(55,182)		72,010,033	
29	339.3	Other Plant & Equipment WT	0	-	-	0		0	
30									
31		Total Water Treatment	<u>\$129,876,711</u>	<u>\$977,857</u>	<u>\$498,780</u>	<u>(\$55,182)</u>		<u>\$130,300,606</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	-	0		5,500,853	
36	311.4	Pumping Equipment TD	2,367,893	15,162	59,736	0		2,323,319	
37	330.4	Dist Reservoirs & Standpipes	19,996,335	(149)	2,556	0		19,993,631	
38	331.4	TD Mains	390,830,616	26,840,807	860,150	0		416,811,273	
39	333.4	Services	63,354,081	5,875,427	561,245	0		68,668,263	
40	334.4	Meter & Meter Installations	70,797,241	8,589,340	2,307,453	0		77,079,128	
41	335.4	Hydrants	31,052,435	4,614,487	317,745	0		35,349,177	
42	336.4	Backflow Prevention Devices	0	-	-	0		0	
43	339.4	Other Plant & Equip TD	0	-	-	0		0	
44									
45		Total Transmission and Distribution	<u>\$591,425,660</u>	<u>\$45,958,732</u>	<u>\$4,108,885</u>	<u>\$0</u>		<u>\$633,275,509</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: John Watkins

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

Line No.	NARUC 96 Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Other Accts Involved	Fore. Period Ending Balance	13 Month Average
						Amount	Explanation			
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$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: John Watkins

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

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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: John Watkins

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

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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: John Watkins

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

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

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: John Watkins

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

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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: John Watkins

DATA: __X__ BASE PERIOD __ __ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ X __ UPDATED __ REVISIED
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: John Watkins

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

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

NOT APPLICABLE IN THIS RATE CASE

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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: John Watkins

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

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

NONE

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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: John Watkins

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

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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: John Watkins

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ 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	\$37,450	\$0	100%	\$0	\$0	\$0
5	302.1	Franchise/Consents	70,261	-		0		-
6	339.1	Other Plant & Equip Intangible	1,118,401	711,051		711,051		711,051
7								
8		Total Intangibles	\$1,226,112	\$711,051		\$711,051	\$0	\$711,051
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303.2	Land and Land Rights - SS	\$1,362,135	\$0		\$0	\$0	\$0
12	304.2	Structures and Improvements SS	35,556,339	8,405,597		8,405,597	0	8,405,597
13	305.2	Collecting and Impounding Reservoirs	819,260	342,633		342,633	0	342,633
14	306.2	Lake, River and Other Intakes	1,678,351	674,946		674,946	0	674,946
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	18,564,078	6,079,254		6,079,254	0	6,079,254
18	310.2	Power Generation Equip	5,678,225	1,675,457		1,675,457	0	1,675,457
19	311.2	Pumping Equipment SS	39,400,393	8,010,902		8,010,902	0	8,010,902
20	339.2	Other Plant & Equip SS	0	-		0	0	0
21	354.2	Other Plant & Equip WT	0	-		0	0	0
22								
23		Total Source of Supply & Pumping	\$103,058,780	\$25,188,788		\$25,188,788	\$0	\$25,188,788
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	54,792,405	10,413,575		10,413,575	0	10,413,575
28	311.3	Pumping Equipment WT	2,697,986	106,329		106,329	0	106,329
29	320.3	Water Treatment Equipment	72,010,033	15,310,416		15,310,416	0	15,310,416
30	339.3	Other Plant & Equip WT	0	-		0	0	0
31								
32		Total Water Treatment	\$130,300,606	\$25,830,320		\$25,830,320	\$0	\$25,830,320
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	5,500,853	(97,418)		(97,418)	0	(97,418)
37	311.4	Pumping Equipment TD	2,323,319	36,628		36,628	0	36,628
38	330.4	Dist Reservoirs & Standpipes	19,993,631	7,506,074		7,506,074	0	7,506,074
39	331.4	TD Mains	416,811,273	80,257,569		80,257,569	0	80,257,569
40	333.4	Services	68,668,263	33,670,951		33,670,951	0	33,670,951
41	334.4	Meters & Meter Installations	77,079,128	17,094,696		17,094,696	0	17,094,696
42	335.4	Hydrants	35,349,177	5,304,356		5,304,356	0	5,304,356
43	336.4	Backflow Prevention Devices	0	-		0	0	0
44	339.4	Other Plant & Equip TD	0	-		0	0	0
45								
46		Total Transmission and Distribution	\$633,275,509	\$143,772,856		\$143,772,856	\$0	\$143,772,856

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: John Watkins

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ 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: John Watkins

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	-	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
Rate Base\KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-3
PAGE 2 OF 2
Witness Responsible: John Watkins

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2	Accumulated Depreciaton Adjustment	-	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: John Watkins

DATA: X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ X_UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-1-3

Line No.	Project Number	Description of Project	Accumulated Costs			Total Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs			
1								
2	D12-**01-P	Projects Funded by Others	\$1,473,118	\$36		100%	\$1,473,154	NA
3	R12-**A1	Mains - New	294,327	6,702			301,029	NA
4	R12-**B1	Mains - Replaced / Restored	2,682,354	26,135			2,708,489	NA
5	R12-**C1	Mains - Unscheduled	-	-			0	NA
6	R12-**D1	Mains - Relocated	869,476	53,680			923,155	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	11,202	-			11,202	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	3,878	-			3,878	NA
9	R12-**G1	Services and Laterals - New	-	-			0	NA
10	R12-**H1	Services and Laterals - Replaced	277	-			277	NA
11	R12-**I1	Meters - New	-	-			0	NA
12	R12-**J1	Meters - Replaced	-	-			0	NA
13	R12-**K1	ITS Equipment and Systems	387,061	17,074			404,135	NA
14	R12-**L1	SCADA Equipment and Systems	226,221	25,102			251,323	NA
15	R12-**M1	Security Equipment and Systems	46,018	257			46,275	NA
16	R12-**N1	Offices and Operations Centers	225,904	2,126			228,030	NA
17	R12-**O1	Vehicles	-	-			0	NA
18	R12-**P1	Tools and Equipment	221,287	6,460			227,747	NA
19	R12-**Q1	Process Plant Facilities and Equipment	742,401	17,562			759,963	NA
20	R12-**S1	Engineering Studies	1,266,896	142,367			1,409,263	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	2,409,715	94,972			2,504,687	NA
22	I12-020059	KRS2 Transfer Switch Level 1	88,032	11,835			99,867	7.31%
23	I12-020083	RRS - UV Facility	1,517,543	27,102			1,544,645	44.55%
24	I12-020094	Cox Street Booster Station	956,383	38,869			995,252	66.32%
25	I12-020107	KRS1 Gravity Thickner	575,516	31,468			606,984	42.98%
26	I12-020108	Meter Shop Upgrade	65,413	1,491			66,904	0.80%
27	I12-020109	Ford Hampton Booster Station	112,720	1,613			114,333	23.54%
28	I12-020111	KRS1 - Removal of the old Incline	34,964	2,546			37,510	2.17%
29	I12-020112	Rockwell Village WWTP	26,785	933			27,719	0.22%
30	I12-020113	Millersburg Supply Main	237,371	1,883			239,254	41.64%
31	I12-020114	Winchester Rd Hydraulic Improvement	30,387	889			31,276	31.59%
32	I12-300010	KRS2 - UV Facility	2,095,181	36,671			2,131,852	56.85%
33	I12-300013	Owenton Booster Station	163,511	13,082			176,593	11.31%
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45			\$16,763,940	\$560,855	\$0		\$17,324,795	
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: John Watkins

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

Line No.	Project Number	Description of Project	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	\$117,126	1,489		118,615		118,615	N/A
4	R12-**B1	Mains - Replaced / Restored	\$3,369,224	44,461		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	\$113,509	1,685		115,194		115,194	N/A
7	R12-**E1	Hydrants, Valves, and Manholes - New	\$32,332	212		32,544		32,544	N/A
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	\$176,075	1,194		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	\$348,694	8,761		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	\$511,955	6,833		518,788		518,788	N/A
20	R12-**S1	Engineering Studies	\$42,881	2,381		45,262		45,262	N/A
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	\$494,474	6,527		501,001		501,001	N/A
22	I12-020059	KRS2 Transfer Switch	\$77,739	22,128		99,867		99,867	7.31%
23	I12-020082	KRS1 UV Facility	\$333,440	4,782		338,222		338,222	2.12%
24	I12-020102	KRS1 Low Service Pump Improvements	\$1,499,968	53,340		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	\$55,099	90		55,189		55,189	2.44%
27	I12-02xx15	KRS1 Low Service Pump Replacement	\$77,603	6,166		83,769		83,769	84.62%
28	I12-020083	RRS - UV Facility	\$607,578	24,068		631,647		631,647	18.22%
29	I12-020095	Mercer Rd Booster Station	\$195,493	5,856		201,349		201,349	14.26%
30	I12-020107	KRS1 Gravity Thickner	\$3,870,566	158,743		4,029,309		4,029,309	48.35%
31	I12-020109	Ford Hampton Booster Station	\$587,063	21,789		608,852		608,852	35.22%
32	I12-020113	Millersburg Transmission Main	\$5,550,381	166,228		5,716,609		5,716,609	44.66%
33	I12-300013	Owenton Booster Station	\$934,597	55,518		990,115		990,115	63.43%
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46			\$21,388,380	\$592,259	\$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
Rate Base\KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx\Sch B-4
PAGE 1 OF 2
Witness Responsible: John Watkins

DATA: X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ X_UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-1-3

Line No.	Project Number		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	\$1,473,154	NA
3	R12-**A1	Mains - New	NA	NA	NA	NA	NA	301,029	NA
4	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	2,708,489	NA
5	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	0	NA
6	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	923,155	NA
7	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	11,202	NA
8	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	3,878	NA
9	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	0	NA
10	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	277	NA
11	R12-**I1	Meters - New	NA	NA	NA	NA	NA	0	NA
12	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	0	NA
13	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	404,135	NA
14	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	251,323	NA
15	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	46,275	NA
16	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	228,030	NA
17	R12-**O1	Vehicles	NA	NA	NA	NA	NA	0	NA
18	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	227,747	NA
19	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	759,963	NA
20	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	1,409,263	NA
21	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	NA	NA	NA	NA	NA	2,504,687	NA
22	I12-020059	KRS2 Transfer Switch Level 1	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	1,544,645	44.55%
24	I12-020094	Cox Street Booster Station	Jul-23	Dec-23	49.7%	1,500,780	1,500,780	995,252	66.32%
25	I12-020107	KRS1 Gravity Thickner	Apr-23	Jun-24	39.9%	1,412,330	1,412,330	606,984	42.98%
26	I12-020108	Meter Shop Upgrade	Nov-23	Dec-24	-7.5%	8,334,478	8,334,478	66,904	0.80%
27	I12-020109	Ford Hampton Booster Station	Sep-22	Nov-23	86.6%	485,754	485,754	114,333	23.54%
28	I12-020111	KRS1 - Removal of the old Incline	Feb-23	Sep-24	39.7%	1,728,646	1,728,646	37,510	2.17%
29	I12-020112	Rockwell Village WWTP	Mar-23	Dec-24	31.7%	12,800,000	12,800,000	27,719	0.22%
30	I12-020113	Millersburg Supply Main	Apr-23	Oct-23	85.4%	574,586	574,586	239,254	41.64%
31	I12-020114	Winchester Rd Hydraulic Improvement	Jun-23	Dec-24	20.9%	99,000	99,000	31,276	31.59%
32	I12-300010	KRS2 - UV Facility	Apr-23	Dec-23	66.4%	3,750,000	3,750,000	2,131,852	56.85%
33	I12-300013	Owenton Booster Station	May-23	Dec-24	24.9%	1,560,993	1,560,993	176,593	11.31%
34									
35									
36									
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50									

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

KENTUCKY-AMERICAN WATER COMPANY
Case No. 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: John Watkins

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

Line No.	Project Number		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-**T12	ITS Equipment and Systems - Enterprise Solutions	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: John Watkins

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ X __ UPDATED __ REVISIED
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>\$3,030,000</u>	<u>100.00%</u>	<u>\$3,030,000</u>
4						
5						
6						
7	Materials and Supplies	13-Month Average Balance	B-5.1, Page 1/2	\$5,397,311	100.00%	\$5,397,311

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: John Watkins

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ 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>\$3,181,000</u>	<u>100.00%</u>	<u>\$3,181,000</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: John Watkins

DATA: __X__ BASE PERIOD __ FORECASTED PERIOD
 TYPE OF FILING: __ ORIGINAL __X__ 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	\$ 5,397,311	<u>100.00%</u>	\$5,397,311	\$5,397,311	<u>100.00%</u>	\$5,397,311
7							
8				0	0		0
9							
10		<u>\$5,397,311</u>		<u>\$5,397,311</u>	<u>\$5,397,311</u>		<u>\$5,397,311</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: John Watkins

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ 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: John Watkins

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

Line No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		<u>\$117,921,280</u>
4			
5	Average Daily Operating Funds		323,072
6			
7	Composite Average Days Interval Between:		
8			
9	(A) Date Service Furnished and Date Collections Deposited	37.74	
10			
11	(B) Date Expenses Incurred and Date of Payment	<u>28.36</u>	
12			
13	(C) Net Interval	<u>9.38</u>	
14			
15	Total Working Capital		<u>\$3,030,415</u>
16			
17			
18	Use		\$3,030,000

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: John Watkins

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

Line No.	Description	Amount	Post Payment or (Lead) Days	Dollar Days
1				
2				
3	Salaries & Wages	8,858,401	11.50	\$101,871,617
4	Fuel, Power and Electric	5,269,763	24.60	129,636,164
5	Chemicals	4,228,639	28.50	120,516,204
6	Purchased Water	362,482	44.00	15,949,218
7	Waste Disposal	464,765	75.70	35,182,729
8	Service Company Charges	11,805,731	(5.30)	(62,570,373)
9	Contracted Services	1,079,188	25.60	27,627,216
10	Group Insurance	1,364,578	10.50	14,328,069
11	Opeb	(699,986)	(97.50)	68,248,606
12	Other Benefits	703,884	16.00	11,262,150
13	Pensions	25,003	(4.20)	(105,015)
14	Insurance Other than Group	1,418,163	(90.70)	(128,627,384)
15	Rents	47,346	24.30	1,150,516
16	Regulatory Expense	223	0.00	0
17	Maintenance Service & Supplies	1,478,971	50.30	74,392,219
18	Amortization	1,181,454	0.00	0
19	Uncollectibles	618,686	0.00	0
20	Office Supplies & Services	289,718	31.80	9,213,045
21	Employee Related Exp, Travel & Ent	257,774	59.50	15,337,551
22	Building Maintenance & Services	892,869	31.40	28,036,072
23	Postage Printing & Stationary	19,568	28.20	551,811
24	Telecommunication	250,175	36.20	9,056,347
25	Miscellaneous Expense	756,563	9.50	7,187,347
26	Transportation	549,232	46.90	25,758,974
27	Other Customer Accounting	117,001	65.00	7,605,033
28	Total O & M Expenses	41,340,192		511,608,116
29				
30	Depreciation and Amortization	21,063,147	0.00	0
31	Property Taxes	7,989,843	238.40	1,904,778,657
32	Utility Tax	157,368	(152.00)	(23,919,865)
33	Payroll Taxes	625,129	11.50	7,188,979
34	Income Taxes - Current - SIT	39,016	28.80	1,123,657
35	Income Taxes - Current - FIT	1,126,690	28.80	32,448,682
36	Deferred Income Taxes	5,751,267	0.00	0
37	Interest Expense - Long - Term Debt	10,051,862	89.30	897,631,321
38	Interest Expense - Short - Term Debt	708,295	14.50	10,270,281
39	Preferred Dividends	190,575	15.60	2,972,970
40	Net Income	28,877,896	0.00	0
41				
42	Net Operating Funds	\$117,921,280		\$3,344,102,798
43				
44				
45	Average Days Interval between Date Expenses are Incurred and Date of Payment			28.36

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: John Watkins

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

Line No.		Revenues Amount	Median Service Days	Dollar Days
1				
2				
3	Monthly - Arrears Full Bills	\$102,060,631	13.40	\$1,367,612,450
4				
5	Other Revenues	2,385,597	13.40	31,967,001
6				
7	Fire Service	<u>7,677,853</u>	15.50	<u>119,006,722</u>
8				
9	Total	<u>112,124,081</u>		<u>\$1,518,586,173</u>
10				
11				
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17				
18				
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22				
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24				
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26				
27				
28				
29				
			Average Median Service Days	13.54
			Number of Days between the Reading Date and the Billing Date	4.40
			Number of Days between the Billing Date and the Date the Bills are Paid	<u>19.80</u>
			Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received	37.74

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: John Watkins

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

Line No.	Description	Days	Amount
1			
2			
3	Total Operating Funds		<u>\$141,573,873</u>
4			
5	Average Daily Operating Funds		387,874
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>29.55</u>	
12			
13	(C) Net Interval	<u>8.20</u>	
14			
15	Total Working Capital		<u>\$3,180,567</u>
16			
17			
18	Use		<u>\$3,181,000</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: John Watkins

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

Line No.	DESCRIPTION	Amount	Post Payment or (Lead) Days	Dollar Days
1	Salaries & Wages	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	722,290	9.50	6,861,750
	Transportation	654,298	46.90	30,686,583
	Other Customer Accounting	552,331	65.00	35,901,486
	Total O & M Expenses	46,454,471		575,326,451
22				
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	149,132	(152.00)	(22,668,064)
27	Payroll Taxes	666,852	11.50	7,668,798
28	Income Taxes - Current - SIT	1,135,215	28.80	32,694,200
29	Income Taxes - Current - FIT	5,159,001	28.80	148,579,223
30	Deferred Income Taxes	3,485,202	0.00	0
31	Interest Expense - Long - Term Debt	12,239,501	89.30	1,092,987,439
32	Interest Expense - Short - Term Debt	470,750	14.50	6,825,875
33	Preferred Dividends	176,531	15.60	2,753,884
34	Net Income	33,011,347	0.00	0
35				
36	Net Operating Funds	<u>\$141,573,873</u>		<u>\$4,183,761,515</u>
37				
38				
39	Average Days Interval between Date Expenses are Incurred and Date of Payment			<u>29.55</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 6 OF 6
Witness Responsible: John Watkins

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

Line No.		Revenues Amount	Median Service Days	Dollar Days
1				
2				
3	Monthly - Arrears Full Bills	\$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				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
	Average Median Service Days			13.55
	Number of Days between the Reading Date and the Billing Date			4.40
	Number of Days between the Billing Date and the Date the Bills are Paid			<u>19.80</u>
	Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received			<u>37.75</u>

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: John Watkins

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

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3	252	Customer Advances	W/P-1-6	<u>\$13,724,728</u>	<u>100.00%</u>	<u>\$13,724,728</u>
4						
5	271	Contributions in Aid of Construction	W/P-1-7	<u>78,827,405.84</u>		<u>\$78,827,406</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	\$97,865,803		\$97,865,803
17		Deferred Maintenance	W/P-1-8	2,968,575		2,968,575
18		Deferred Debits	W/P-1-8	245,666		245,666
19						
20						
21						
22						
23				<u>\$101,080,044</u>		<u>\$101,080,044</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: John Watkins

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

Line No.	Acct No.	Description	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount	13-Month Average Balance
1							
2							
3	252	Customer Advances	W/P-1-6	\$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: John Watkins

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ 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: John Watkins

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __X__ UPDATED __ REVISIED
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: John Watkins

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __X__ UPDATED __ REVISIED
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: John Watkins

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ X_ 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	1.18%	\$928,203,980	6.89%	\$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	57.46%	17,324,795	26.87%	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)	5.30%	(220,849,643)	11.58%	(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	0.81%	724,763,789	5.94%	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)	-108.19%	11,608	-100.00%	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	31.14%	8,586,843	-23.32%	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)	-17.06%	(618,686)	9.38%	(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	13.35%	5,592,169	13.15%	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	-27.18%	2,679,075	-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	-5.98%	1,498,119	21.26%	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	6.98%	5,397,311	-6.28%	5,058,174
30	Other	424,912	176.87%	1,176,455	-52.90%	554,085	9.66%	607,618	-35.57%	391,516	75.26%	686,181	3.63%	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	11.88%	23,832,620	-16.83%	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	11.30%	2,473,397	-39.98%	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	5.93%	12,652,015	5.10%	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	6.90%	15,193,566	-2.43%	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	1.24%	\$764,039,712	5.06%	\$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: John Watkins

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ X_ 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	7.84%	138,679,077	47.26%	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	6.32%	112,040,030	49.01%	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	6.19%	287,287,884	96.28%	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	23.42%	261,102,251	26.94%	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	7.41%	550,635,055	33.04%	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	-55.87%	6,117,979	-66.77%	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	54.42%	14,765,129	199.96%	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	-5.35%	8,160,603	43.55%	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	107.97%	4,098,772	90.48%	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	24.55%	7,246,346	12.81%	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	1.39%	40,388,828	-16.42%	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	18.44%	13,724,728	12.53%	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	62.43%	101,080,044	4.34%	105,461,959
29	Accumulated Deferred ITC	293,241	-26.77%	214,749	-36.55%	136,257	-53.72%	63,067	-100.00%	1	0.00%	1	-1116.95%	(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	-146.76%	(20,616,350)	10.25%	(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	-20.12%	94,188,423	4.23%	98,175,748
33														
34	Contributions in Aid of Construction	71,028,460	5.35%	74,831,375	2.00%	76,326,408	2.33%	78,104,076	1.92%	79,601,603	-0.97%	78,827,406	0.64%	79,333,094
35														
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	1.24%	\$764,039,712	5.06%	\$802,708,962

**EXHIBIT 37
SCHEDULE C**

JURISDICTIONAL OPERATING INCOME SUMMARY FOR BASE AND FORECASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

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

For electronic version, see KAW_APP_EX37C_110803.pdf.

Kentucky American Water Company
Case No. 2023-00191
Jurisdictional Operating Income Summary for the Base and Forecasted Periods

Data: Base Period Forecast Period
Version: Original Updated Revised

Exhibit 37, Schedule C-1
Exhibits - Actual Update\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	\$109,738,484	\$2,297,171	\$112,035,654	\$25,378,015	\$137,413,669	Exhibit 37, Schedule M-1	Revenues\KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm\LinkOut
3	400	Other Revenues	Exh 37 C-2	2,385,597	119,795	2,505,392	185,279	2,690,671	Exhibit 37, Schedule M-1	Revenues\KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm\LinkOut
4	420	AFUDC	Exh 37 C-3	0	1,657,219	1,657,219		1,657,219	W/P - 1-4	Rate Base\KAWC 2023 Rate Case - Capital-Depr Exp.xlsx\Link Out
5	Total	Total Revenues (Sum Lines 2-3)		\$112,124,081	\$4,074,185	\$116,198,265	\$25,563,294	\$141,761,559		
6										
7	401	Operating Expenses								
8		O&M:								
9		Purchased Water	Exh 37 C-2	\$362,482	\$6,491	\$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	5,269,763	394,851	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	4,228,639	1,395,954	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	464,765	214,639	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	8,858,401	109,220	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	25,003	111,900	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	(699,986)	99,671	(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	1,364,578	208,096	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	703,884	72,023	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	11,805,731	713,698	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	1,079,188	358,496	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	892,869	18,968	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	250,175	24,874	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	19,568	(7,481)	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	289,718	(50,307)	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	257,774	(81,010)	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	756,563	(34,273)	722,290	0	722,290	W/P - 3-20	O&M\KAWC 2023 Rate Case - Miscellaneous Expense Exhibit vRP.xlsx\Exhibit
27		Rents	Exh 37 C-2	47,346	(167)	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	549,232	105,066	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	618,686	58,008	676,694	154,402	831,096	W/P - 3-10	O&M\KAWC 2023 Rate Case - Uncollectibles Expense Exhibit.xlsx\Exhibit
30		Other Customer Accounting	Exh 37 C-2	117,001	435,330	552,331	0	552,331	W/P - 3-9	O&M\KAWC 2023 Rate Case - Customer Accounting Exhibit.xlsx\Exhibit
31		Regulatory Expense	Exh 37 C-2	223	660,296	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	1,418,163	235,141	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	2,660,425	64,796	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):		\$41,340,192	\$5,114,279	\$46,454,470	\$154,402	\$46,608,872		
35										
36		Other Expenses								
37	403	Depreciation - Net of CIAC Amort	Exh 37 C-2	\$20,975,998	\$7,764,338	\$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	23,170	(8,447)	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	39,016	(172,581)	(133,565)	1,268,780	1,135,215	SCHEDULE E-1.4	Taxes\KAWC 2023 Rate Case - Income Tax Exhibit.xlsx\E-1.4 State Inc Tax Forecast
42	410	Deferred State Income Tax	Exh 37 C-2	1,008,360	6,732	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
43		Federal Tax								
44		Current Federal Income Tax	Exh 37 C-2	1,126,690	(1,030,123)	96,567	5,062,434	5,159,001	SCHEDULE E-1.3	Taxes\KAWC 2023 Rate Case - Income Tax Exhibit.xlsx\E-1.3 Federal Inc Tax Forecast
45	410	Deferred Federal Income Tax	Exh 37 C-2	4,754,739	(2,284,629)	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
46	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
47										
48	408	General Taxes	Exh 37 C-2	8,772,339	1,857,377	10,629,716	33,283	10,662,999	W/P - 5-1, 5-2, 5-3, 5-4	O&M\KAWC 2023 Rate Case - Property Tax Exhibit.xlsx\Exhibit
49		Total Other Expense (Sum of Lines 36 - 41)		\$36,752,459	\$6,137,599	\$42,890,059	\$6,364,498	\$49,254,557		
50										
51		Total Expenses (Line 33 + Lines 42):		\$78,092,651	\$11,251,878	\$89,344,529	\$6,518,900	\$95,863,429		
52										
53		Utility Operating Income (Line 5 - Line 44):		\$34,031,429	(\$7,177,693)	\$26,853,736	\$19,044,394	\$45,898,130		

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 - Actual Update\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	\$59,178,716	(\$2,649,228)	\$56,529,488
3			40111100	ResSlS Billed Surch	461.1	0	0	0
4			40111200	ResSlS Billed DSIC	461.1	2,687,044	2,761,502	5,448,546
5			40112000	Res Sales Unbilled	461.1	0	0	0
6			40121000	Com Sales Billed	461.2	27,608,959	(361,080)	27,247,879
7			40121200	Com SlS Billed DSIC	461.2	1,255,034	1,373,807	2,628,841
8			40122000	Com Sales Unbilled	461.2	0	0	0
9			40131000	Ind Sales Billed	461.3	2,545,764	77,525	2,623,290
10			40131200	Ind SlS Billed DSIC	461.3	113,751	139,480	253,230
11			40132000	Ind Sales Unbilled	461.3	0	0	0
12			40141000	Publ Fire Billed	462.1	4,099,461	377,373	4,476,834
13			40141200	Publ Fire BilledDSIC	462.1	186,291	244,076	430,367
14			40142000	Publ Fire Unbilled	462.1	0	0	0
15			40145000	Priv Fire Billed	462.2	3,243,841	(20,989)	3,222,852
16			40145100	Priv Fire Billed Sur	462.2	0	0	0
17			40145200	Priv Fire BilledDSIC	462.2	148,259	161,783	310,042
18			40146000	Priv Fire Unbilled	462.2	0	0	0
19			40151000	Publ Auth Billed	461.4	6,721,189	96,752	6,817,940
20			40151200	Publ Auth BilledDSIC	461.4	305,533	352,350	657,883
21			40152000	Publ Auth Unbilled	461.4	0	0	0
22			40161000	Sls/Rsle Billed	466.	1,457,644	(288,238)	1,169,406
23			40161050	SlS/Rsle Billed I/C	467.	0	0	0
24			40161200	Sls/Rsle Billed DSIC	466.	66,249	46,632	112,881
25			40162000	SalesforRsle Unbilld	466.	0	0	0
26			40171000	Misc Sales Billed	474.	115,041	(18,189)	96,852
27			40171100	MiscSlS BilledSurchg	474.	5,708	3,615	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		109,738,484	2,297,171	112,035,654
34								
35	420	AFUDC			420	0	1,657,219	1,657,219
36				Total		0	1,657,219	1,657,219
37								
38	400	Other revenues	40310100	OthRev-Late Pymt Fee	470.	759,263	58,682	817,945
39			40310200	OthRev-Rent	472.	121,487	76,076	197,564
40			40310250	OthRev-Rent I/C	473.	207,455	17,508	224,963
41			40310400	OthRev-NSF Ck Chrg	471.	35,232	(3,748)	31,484
42			40310500	OthRev-App/InitFee	471.	620,534	50,878	671,412
43			40310600	OthRev-Usage Data	471.	61,345	(1,331)	60,014
44			40310700	OthRev-Reconnect Fee	471.	525,096	(46,055)	479,041
45			40319900	OthRev-Misc Svc	471.	55,185	(32,214)	22,970
46				Total		2,385,597	119,795	2,505,392
47								
48	401	Purchased water	51010000	Purchased Water	610.1	362,482	6,491	368,973
49				Total		362,482	6,491	368,973
50								
51	401	Fuel and power	51510000	Purchased Power	615.8	0	0	0
52			51510011	Purchased Power SS	615.1	56,898	58,273	115,171
53			51510012	Purchased Power P	615.1	580,035	88,521	668,556
54			51510013	Purchased Power WT	615.3	4,582,428	260,401	4,842,830
55			51510014	Purchased Power TD	615.5	21,734	5,208	26,943
56			51520000	Fuel for Power Prod	616.1	28,667	(17,553)	11,114
57				Total		5,269,763	394,851	5,664,614
58								
59	401	Chemicals	51800000	Chemicals	618.3	4,228,639	1,395,954	5,624,592
60				Total		4,228,639	1,395,954	5,624,592
61								
62	401	Waste disposal	51110000	Waste Disposal	675.3	464,765	214,639	679,404
63				Total		464,765	214,639	679,404
64								
65	401	Salaries and wages	50100000	Labor Natural Account	601.8	5,142,092	(5,142,092)	0
66			50100001	Labor Expense Accrual	601.8	16,222	(16,222)	0
67			50101300	Labor Oper Water Treatment	601.3	2,157,109	2,138,613	4,295,721
68			50101305	Labor Oper Water Treatment - Super & Eng	601.3	78,536	77,863	156,399
69			50101400	Labor Oper Transmission & Distribution	601.5	191,844	190,200	382,044
70			50101405	Labor Oper Trans & Distr - Super & Eng	601.5	0	0	0
71			50101415	Labor Oper Trans & Distr - Lines	601.5	85,638	84,904	170,542
72			50101420	Labor Oper Trans & Distr - Meter	601.5	657,999	652,357	1,310,357
73			50101500	Labor Oper Customer Accounting	601.7	29,137	28,887	58,025
74			50101505	Labor Oper Customer Acctg - Super & Eng	601.7	1,000	991	1,991
75			50101510	Labor Oper Customer Acctg - Meter Read	601.7	383,489	380,201	763,689
76			50101520	Labor Oper Customer Acctg - Cust Serv & Info	601.7	285,410	282,963	568,372
77			50101600	Labor Oper Admin & General	601.8	740,202	733,855	1,474,057
78			50101601	Labor Oper Adm & Gen - Director & Officer	603.8	0	0	0
79			50102300	Labor Maint Water Treatment	601.4	289,486	287,003	576,489
80			50102400	Labor Maint Transmission & Distribution	601.6	657,178	651,543	1,308,722
81			50102405	Labor Maint Transmssn & Distr - Super & Eng	601.6	0	0	0
82			50102420	Labor Maint Transmssn & Distr - Mains	601.6	101,907	101,033	202,939
83			50102425	Labor Maint Transmssn & Distr - Fire Mains	601.6	0	0	0
84			50102430	Labor Maint Transmssn & Distr - Service	601.6	51,231	50,791	102,022
85			50102435	Labor Maint Transmssn & Distr - Meter	601.6	61,916	61,385	123,301
86			50102440	Labor Maint Transmssn & Distr - Hydrants	601.6	47,520	47,113	94,633
87			50109900	Labor Capitalized Credits	601.8	(4,107,064)	(79,570)	(4,186,634)
88			50110000	Labor Non-scheduled Overtime - Natural Account	601.8	814,490	(814,490)	0
89			50111300	Labor Oper Non-scheduled Overtime- WT	601.3	290,200	112,322	402,522
90			50111400	Labor Oper Non-scheduled Overtime- TD	601.5	24,902	9,638	34,540
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	4,406	1,705	6,111
93			50111420	Labor Oper Non-scheduled Overtime- TD Meter	601.5	146,309	56,629	202,938

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Exhibit 37, Schedule C-2
Exhibits - Actual Update\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
94			50111500	Labor Oper Non-scheduled Overtime- CA	601.7	3,299	1,277	4,576
95			50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	601.7	98,440	38,101	136,541
96			50111520	Labor Oper Non-scheduled OT - CA Cust Serv & Info	601.7	67	26	92
97			50111600	Labor Oper Non-scheduled Overtime- AG	601.8	303	117	421
98			50112300	Labor Maint Non-scheduled Overtime- WT	601.4	54,542	21,110	75,652
99			50112400	Labor Maint Non-scheduled Overtime- TD	601.6	161,712	62,591	224,303
100			50112420	Labor Maint Non-scheduled Overtime- TD Mains	601.6	34,462	13,338	47,800
101			50112430	Labor Maint Non-scheduled Overtime- TD Service	601.6	3,617	1,400	5,017
102			50112435	Labor Maint Non-scheduled Overtime- TD Meter	601.6	733	284	1,017
103			50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	601.6	22,499	8,708	31,208
104			50119900	Labor Non-scheduled Overtime- Capitalized Credits	601.8	(813,760)	388,309	(425,451)
105			50120000	Labor Overtime - Natural Account	601.8	1,587	(1,587)	0
106			50121300	Labor Oper Scheduled Overtime-WT	601.3	73,626	28,497	102,123
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	806	312	1,118
111			50121510	Labor Oper Scheduled Overtime-CA Merer Read	601.7	199	77	276
112			50121600	Labor Oper Scheduled Overtime-AG	0	0	0	0
113			50122400	Labor Maint Scheduled Overtime-TD	601.6	178	69	247
114			50122420	Labor Maint Scheduled Overtime-TD Mains	601.6	304	118	421
115			50122430	Labor Maint Scheduled Overtime-TD Service	601.6	0	0	0
116			50122440	Labor Maint Scheduled Overtime-TD Hydrant	601.6	374	145	519
117			50129900	Labor Scheduled Overtime- Capitalized Credits	601.8	(1,587)	1,587	0
118			50171000	Annual Performance Plan	601.8	888,433	(311,536)	576,897
119			50171600	Compensation Exp - Options	601.8	0	0	0
120			50171800	Compensation Expense - RSU/PSU	601.8	177,411	(41,347)	136,064
121			50185000	Severance	601.8	0	0	0
122				Total:		8,858,401	109,220	8,967,621
123								
124	401	Pension expense	50610000	Pension Expense	604.8	114,342	88,798	203,140
125			50610100	Pension Cap Credits	604.8	(89,338)	23,101	(66,237)
126				Total		25,003	111,900	136,903
127								
128	401	OPEB expense	50510000	PBOP Expense	604.8	(676,448)	88,926	(587,522)
129			50510100	PBOP Cap Credits	604.8	(23,538)	10,745	(12,793)
130				Total		(699,986)	99,671	(600,315)
131								
132	401	Group Insurance	50550000	Group Insurance Expense	604.8	2,239,494	293,922	2,533,416
133			50550100	Group Insurance Capitalized Credits	604.8	(890,764)	(91,728)	(982,492)
134			50560000	Health Savings Account Expense	604.8	15,848	5,902	21,750
135				Total		1,364,578	208,096	1,572,674
136								
137	401	Other benefits	50421000	401k Expense	604.8	373,659	15,935	389,594
138			50421100	401k Expense Cap Credits	604.8	(151,297)	15,174	(136,123)
139			50422000	Defined Compensation Plan Expense	604.8	506,771	38,823	545,594
140			50422100	Defined Comp Plan Exp Cap Credits	604.8	(198,859)	4,729	(194,130)
141			50423000	Employee Stock Purchase Plan Expense	604.8	30,334	(295)	30,039
142			50426000	Retiree Medical Expense	604.8	39,750	(180)	39,570
143			50426100	Retiree Medical Expense Cap Credits	604.8	(15,303)	4,723	(10,580)
144			50450000	Other Welfare - Natural Account	604.8	0	0	0
145			50450013	Other Welfare - Water Treatment	604.3	1,497	1,129	2,626
146			50450014	Other Welfare - Transm & Distrib	604.5	689	520	1,209
147			50450015	Other Welfare - Customer Accounting	604.7	0	0	0
148			50450016	Other Welfare - Admin & General	604.8	22,038	16,614	38,652
149			50451000	Employee Awards	604.8	6,649	3,880	10,529
150			50452000	Employee Physical Exams	604.8	9,713	(4,995)	4,718
151			50454000	Safety Incentive Awards	604.8	3,207	2,128	5,335
152			50456000	Tuition Aid	604.8	14,770	(4,582)	10,188
153			50457000	Training	604.8	54,036	(21,006)	33,030
154			50458000	Referral Bonus	604.8	6,230	(574)	5,656
155				Total		703,884	72,023	775,907
156								
157	401	Support Services	53401000	AWWSC Services - Labor OPEX	634.8	5,595,821	320,033	5,915,853
158			53401100	AWWSC Services - Pension OPEX	634.8	43,756	40,423	84,179
159			53401200	AWWSC Services - Group Insurance OPEX	634.8	489,942	178,080	668,022
160			53401300	AWWSC Services - Other Benefits OPEX	634.8	380,417	53,816	434,232
161			53401400	AWWSC Services - Contracted Services OPEX	634.8	1,180,987	(61,395)	1,119,592
162			53401500	AWWSC Services - Office Supplies OPEX	634.8	653,980	17,487	671,467
163			53401700	AWWSC Services - Rents OPEX	634.8	290,125	34,456	324,580
164			53401800	AWWSC Services Customer Accounting OPEX	634.8	1,222,686	20,749	1,243,434
165			53401900	AWWSC Services - Maint Supplies & Svcs OPEX	634.8	546,442	33,135	579,577
166			53402100	AWWSC Services - Other O&M Expense OPEX	634.8	521,028	(81,560)	439,468
167			53402200	AWWSC Services - Depr & Amort OPEX	634.8	639,470	49,417	688,887
168			53402300	AWWSC Services - General Taxes OPEX	634.8	387,209	35,046	422,256
169			53402400	AWWSC Services - Net Interest OPEX	634.8	(128,767)	81,259	(47,507)
170			53402500	AWWSC Services - Other Inc & Ded OPEX	634.8	0	0	0
171			53402600	AWWSC Services - Income Taxes OPEX	634.8	(17,364)	(7,249)	(24,613)
172				Total		11,805,731	713,698	12,519,428
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	5,195	10,584	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	3,431	24,844	28,275
180			53150013	Contract Svc-Other - Water Treatment	636.3	85,330	(26,479)	58,852
181			53150014	Contract Svc-Other - Transmission & Distribution	636.5	284,220	(143,466)	140,754
182			53150015	Contract Svc-Other - Customer Accounting	636.7	114	(114)	0
183			53150016	Contract Svc-Other - Admin & General	636.8	79,259	574,572	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	56,137	(46,190)	9,947

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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 Adjustments Forecast at Present Rates	Forecast Year at Present Rates January 31, 2025
187			53151016	Contract Svc-Temp Empl - Admin & General	636.8	0	0	0
188			53152000	Contract Svc-Lab Testing - Water Treatment	635.3	7,395	(3,224)	4,170
189			53153000	Contract Services - Accounting	632.8	15,000	780	15,780
190			53154000	Contract Services - Audit Fees	632.8	179,852	(5,245)	174,607
191			53155000	Contract Services - Legal	633.8	363,254	(31,984)	331,270
192			53157000	Contract Services - Outplacement	675.8	0	4,418	4,418
193				Total		1,079,188	358,496	1,437,684
194								
195	401	Building Maintenance and Services	52532000	Electricity - Natural Account	675.8	0	0	0
196			52532013	Electricity - Water Treatment	675.3	10,231	6,815	17,046
197			52532014	Electricity - Transmission & Distribution	675.5	112,589	17,230	129,819
198			52532016	Electricity - Admin & General	675.8	76,230	8,438	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	167,151	(45,951)	121,200
202			52546014	Grounds Keeping - Transmission & Distribution	675.5	27,179	5,379	32,558
203			52546016	Grounds Keeping - Admin & General	675.8	158,015	(24,471)	133,544
204			52548000	Heating Oil/Gas - Natural Account	675.8	0	0	0
205			52548011	Heating Oil/Gas - Source of Supply	675.1	0	2,437	2,437
206			52548013	Heating Oil/Gas - Water Treatment	675.3	26,136	13,668	39,804
207			52548014	Heating Oil/Gas - Transmission & Distribution	675.5	1,271	951	2,222
208			52548016	Heating Oil/Gas - Admin & General	675.8	14,616	2,695	17,311
209			52550000	Janitorial - Natural Account	675.8	0	0	0
210			52550013	Janitorial - Water Treatment	675.3	4,821	2,046	6,867
211			52550014	Janitorial - Transmission & Distribution	675.5	1,994	1,831	3,825
212			52550016	Janitorial - Admin & General	675.8	82,299	24,622	106,921
213			52571000	Security Service - Natural Account	675.8	0	0	0
214			52571011	Security Service - Source of Supply	675.1	51,373	(4,764)	46,609
215			52571013	Security Service - Water Treatment	675.3	0	0	0
216			52571014	Security Service - Transmission & Distribution	675.5	631	(631)	0
217			52571016	Security Service - Admin & General	675.8	0	474	474
218			52571100	Add'l Security Costs	675.8	71,035	(5,673)	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	14,106	(1,399)	12,707
222			52578014	Trash Removal - Transmission & Distribution	675.5	8,632	(295)	8,337
223			52578016	Trash Removal - Admin & General	675.8	4,267	1,894	6,161
224			52583000	Water & WW - Natural Account	675.8	0	0	0
225			52583011	Water & WW - Source of Supply	675.1	26,786	15,393	42,179
226			52583013	Water & WW - Water Treatment	675.3	(4,963)	(6,348)	(11,311)
227			52583014	Water & WW - Transmission & Distribution	675.5	(14)	(11)	(25)
228			52583016	Water & WW - Admin & General	675.8	38,188	4,934	43,122
229				Total		892,869	18,968	911,837
230								
231	401	Telecommunication expenses	52574000	Telephone - Natural Account	675.8	0	0	0
232			52574011	Telephone - Source of Supply	675.1	0	0	0
233			52574013	Telephone - Water Treatment	675.3	110	36	145
234			52574014	Telephone - Transmission & Distribution	675.5	212	69	281
235			52574015	Telephone - Customer Accounting	675.7	(285)	(93)	(378)
236			52574016	Telephone - Admin & General	675.8	113,859	37,228	151,086
237			52574100	Cell Phone - Natural Account	675.8	0	0	0
238			52574111	Cell Phone - Source of Supply	675.1	0	0	0
239			52574113	Cell Phone - Water Treatment	675.3	1,971	644	2,615
240			52574114	Cell Phone - Transmission & Distribution	675.5	(1,147)	(375)	(1,522)
241			52574115	Cell Phone - Customer Accounting	675.7	1,360	445	1,805
242			52574116	Cell Phone - Admin & General	675.8	81,153	26,534	107,687
243			52574200	Data Lines - Admin & General	675.8	10,046	3,285	13,330
244			52574300	Wireless - Service First - Natural Account	675.8	0	0	0
245			52574316	Wireless - Service First - Admin & General	675.8	42,898	(42,898)	0
246				Total		250,175	24,874	275,049
247								
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	0	13	13
250			52562513	Overnight Shipping - Water Treatment	675.3	14,976	(5,266)	9,710
251			52562514	Overnight Shipping - Transmission & Distribution	675.5	171	34	205
252			52562516	Overnight Shipping - Admin & General	675.8	2,122	(482)	1,641
253			52566000	Postage - Natural Account	675.8	0	0	0
254			52566016	Postage - Admin & General	675.8	1,526	(1,433)	93
255			52566700	Printing	675.8	773	(347)	426
256				Total		19,568	(7,481)	12,087
257								
258	401	Office supplies and services	52510000	Bank Service Charges - Natural Account	675.8	0	0	0
259			52510016	Bank Service Charges - Admin & General	675.8	0	0	0
260			52512500	Books & Publications	675.8	147	254	401
261			52526100	Credit Line Fees Interco	675.8	65,623	6,115	71,737
262			52542000	Forms - Natural Account	675.8	0	0	0
263			52542016	Forms - Admin & General	675.8	0	0	0
264			52562000	Office & Admin Supplies - Natural Account	675.8	0	0	0
265			52562011	Office & Admin Supplies - Source of Supply	675.1	0	0	0
266			52562013	Office & Admin Supplies - Water Treatment	675.3	8,434	4,064	12,498
267			52562014	Office & Admin Supplies - Transmsn & Distr	675.5	6,363	1,724	8,087
268			52562015	Office & Admin Supplies - Customer Accounting	675.7	276	40	316
269			52562016	Office & Admin Supplies - Admin & General	675.8	16,539	4,004	20,543
270			52571500	Software Licenses	675.8	40,305	9,259	49,564
271			52582000	Uniforms - Natural Account	675.7	0	0	0
272			52582011	Uniforms - Source of Supply	675.1	53	(53)	0
273			52582012	Uniforms - Pumping	675.3	0	41	41
274			52582013	Uniforms - Water Treatment	675.3	21,849	(10,148)	11,701
275			52582014	Uniforms - Transmission & Distribution	675.5	128,908	(65,651)	63,257

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 - Actual Update\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
276			52582016	Uniforms - Admin & General	675.7	2,249	(2,249)	0
277			52599800	PCard Undistributed	675.8	(1,029)	2,293	1,264
278			52801000	Capital Purchases Clearing	675.8	0	0	0
279				Total		289,718	(50,307)	239,411
280								
281	401	Advertising & marketing expenses	52503000	Advertising	660.8	0	0	0
282				Total		0	0	0
283								
284	401	Employee Related Expense	52534000	Employee Expenses	675.8	96,126	(20,154)	75,973
285			52534200	Conferences & Registration	675.8	15,869	5,036	20,905
286			52535000	Meals Deductible	675.8	43,370	2,861	46,231
287			52535100	Meals Non-Deductible	675.8	869	(210)	659
288			52567000	Relocation Expenses	675.8	101,540	(68,542)	32,997
289				Total		257,774	(81,010)	176,764
290								
291	401	Miscellaneous expenses	52000000	M & S (O&M) - Natural Account	620.5	2,614	3,383	5,997
292			52001100	M & S Oper - Source of Supply	620.1	1,071	860	1,931
293			52001200	M & S Oper - Pumping	620.1	178	(178)	0
294			52001300	M & S Oper - Water Treatment	620.3	137,802	(32,200)	105,603
295			52001400	M & S Oper - Transmission & Distribution	620.5	80,075	84,900	164,975
296			52001500	M & S Oper - Customer Accounting	620.7	0	0	0
297			52001600	M & S Oper - Admin & General	620.8	20,306	(42,360)	(22,054)
298			52500000	Misc Exp (O&M) - Natural Acct	675.8	0	0	0
299			52501100	Misc Oper - Source of Supply	675.1	165,037	(164,303)	735
300			52501200	Misc Oper - Pumping	675.1	0	0	0
301			52501300	Misc Oper - Water Treatment	675.3	132,133	(39,798)	92,334
302			52501400	Misc Oper - Transmission & Distribution	675.5	135,971	(46,161)	89,810
303			52501600	Misc Oper - Admin & General	675.8	72,934	(75,680)	(2,746)
304			52513200	Business Development	675.8	0	0	0
305			52514000	Charitable Contribution Deductible	675.8	120,506	(120,506)	0
306			52514100	Charitable Contribution Nondeductible	675.8	0	0	0
307			52514500	Charitable Donations - Health/Education/Environmnt	675.8	0	0	0
308			52514600	Charitable Donations - Community	675.8	0	0	0
309			52514700	Community Partnerships	675.8	0	(1,675)	(1,675)
310			52514900	Customer Education	675.8	19,967	6,013	25,980
311			52514901	Customer Education Communication - Reg	675.8	0	0	0
312			52514903	Customer Education Communication - Issues	675.8	0	0	0
313			52514904	Customer Education Communication - Conservation	675.8	2,265	25,445	27,709
314			52514905	Customer Education Communication - Printed	675.8	0	0	0
315			52514907	Customer Education - Press Releases	675.8	527	(527)	0
316			52514909	Customer Education - Video & Photo	675.8	3,235	3,422	6,657
317			52515000	Community Relations - Events	675.8	838	573	1,411
318			52515001	Community Relations - Specialty	675.8	9,858	(5,473)	4,384
319			52522000	Community Relations	675.8	3,291	(3,291)	0
320			52524000	Co Dues/Membership Deductible	675.8	103,047	34,802	137,849
321			52524100	Co Dues/Membership Nondeductible	675.8	0	0	0
322			52525000	Condemnation Costs	675.8	0	0	0
323			52527000	Directors Fees	675.8	68,150	(43,150)	25,000
324			52540000	Amort Bus Services Proj Exp	675.8	0	113	113
325			52548100	Hiring Costs	675.8	0	0	0
326			52549000	Injuries and Damages	675.8	0	0	0
327			52549500	Inventory Physical Write-off Scrap	675.8	(311,448)	316,949	5,501
328			52554500	Lab Supplies	675.3	96,541	8,575	105,116
329			52556000	Lobbying Expenses	675.8	0	0	0
330			52556500	Low Income Pay Program	675.8	(0)	0	(0)
331			52564000	Penalties Nondeductible	675.8	0	0	0
332			52568000	Research & Development	675.8	27,796	2,925	30,721
333			52579000	Trustee Fees	675.8	15,620	6,941	22,561
334			52585000	Discounts Available	675.8	(152,246)	46,673	(105,573)
335			52586000	PO Small Price Differences - within tolerance	675.8	495	(544)	(49)
336				Total		756,563	(34,273)	722,290
337								
338	401	Rents	54110000	Rents-Real Property - Natural Account	641.8	281	(281)	0
339			54110011	Rents-Real Property - Source of Supply	641.1	13,507	8,938	22,445
340			54110014	Rents-Real Property - Transmission & Distribution	641.5	11,740	213	11,952
341			54110016	Rents-Real Property - Admin & General	641.8	6,381	3,519	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	4,344	(1,567)	2,777
345			54140014	Rents-Equipment - Transmission & Distribution	642.5	8,054	(8,054)	0
346			54140016	Rents-Equipment - Admin & General	642.8	3,039	(3,039)	0
347				Total		47,346	(167)	47,180
348								
349	401	Transportation	55000000	Transportation (O&M) - Natural Account	650.8	55,280	(82,225)	(26,945)
350			55000011	Transportation Oper - Source of Supply	650.1	0	0	0
351			55000013	Transportation Oper - Water Treatment	650.3	3,904	(1,819)	2,084
352			55000014	Transportation Oper - Transmission & Distribution	650.5	1,178	(1,145)	33
353			55000015	Transportation Oper - Customer Accounting	650.7	0	0	0
354			55000016	Transportation Oper - Admin & General	650.8	0	204	204
355			55000023	Transportation Maint - Water Treatment	650.4	41	402	443
356			55000024	Transportation Maint - Transmission & Distribution	650.6	899	161	1,060
357			55000100	Transportation Capitalized Credits	650.8	(441,046)	77,438	(363,608)
358			55010100	Transportation Lease Costs	650.8	84,356	29,327	113,683
359			55010200	Transportation Lease Fuel	650.8	411,887	96,637	508,524
360			55010300	Transportation Lease Maint	650.8	423,128	(11,067)	412,061
361			55010500	Transportation - Reimburse Employee Personal Use	650.8	9,605	(2,845)	6,759
362				Total		549,232	105,066	654,298
363								
364	401	Uncollectible accounts expense	57010000	Uncoll Accts Exp	670.7	0	0	0

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 - Actual Update\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								
451	412	Investment tax credits	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	Property Taxes	68520000	Property Taxes	408.11	7,990,442	1,823,290	9,813,732
456		Tax Discounts	68520100	Tax Discounts	408.11	(599)	599	0
457		FUTA	68532000	FUTA	408.12	6,677	(254)	6,423
458		FUTA Cap Credits	68532100	FUTA Cap Credits	408.12	(2,455)	114	(2,341)
459		FICA	68533000	FICA	408.12	989,952	46,968	1,036,920
460		FICA Cap Credits	68533100	FICA Cap Credits	408.12	(375,305)	(2,042)	(377,347)
461		SUTA	68535000	SUTA	408.12	8,393	(3,349)	5,044
462		SUTA Cap Credits	68535100	SUTA Cap Credits	408.12	(2,132)	285	(1,847)
463		Other Taxes and Licenses	68543000	Other Taxes and Licenses	408.13	6,047	(6,047)	0
464		Utility Reg Assessment	68545000	Utility Reg Assessment	408.10	151,320	(2,188)	149,132
465						8,772,339	1,857,377	10,629,716
466		Operating Income		Operating Income = Account Groups 400+420-401-403-406-407-408-409-410-412		\$34,031,429	(\$7,177,694)	\$26,853,735
467								
468		Breakdown by Major Account Group						
469	400	Sum Operating Revenues				112,124,081	2,416,966	114,541,046
470	420	Sum AFUDC				0	1,657,219	1,657,219
471	401	Sum Operating Expenses				41,340,192	5,114,279	46,454,471
472	403	Sum Depreciation Expense				20,975,998	7,764,338	28,740,336
473	406	Sum Amortization of UPAA				23,170	(8,447)	14,723
474	407	Sum Amortization Expense				63,980	(6,900)	57,080
475	408	Sum Taxes Other Than Income				8,772,339	1,857,377	10,629,716
476	409	Sum Current Income Taxes				1,165,706	(1,202,704)	(36,998)
477	410	Sum Deferred Tax				5,763,099	(2,277,897)	3,485,202
478	412	Sum Investment Tax Credits				(11,833)	11,833	0
479		Operating Income Summary				\$34,031,429	(\$7,177,694)	\$26,853,735

**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

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

For electronic version, see KAW_APP_EX37D_110823.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 - Actual Update\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust D.1

Line Number	Major NARUC Account Group	Description	Base Period	Adjust for Forecast	Forecast Year at	Supporting Schedule Information
			12 Months Ending September 30, 2023	at Present Rates	Present Rates 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>	\$112,124,081	\$4,074,185	\$116,198,265	See D-2
2						
3						
4	401	Operating Expenses	41,340,192	5,114,279	46,454,470	See D-2
5						
6	403	Depreciation Expense	20,975,998	7,764,338	28,740,336	See D-2
7						
8	406	Amortization of Utility Plant Acquisition Adjustments	23,170	(8,447)	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	8,772,339	1,857,377	10,629,716	See D-2
13						
14	409	Income Taxes (Current, Utility Operating Income)	1,165,706	(1,202,704)	(36,998)	See D-2
15						
16	410	Provision for Deferred Income Taxes	5,763,099	(2,277,897)	3,485,202	See D-2
19						
20	412	Investment Tax Credits	(11,833)	11,833	0	See D-2
		Utility Operating Income	<u>\$34,031,429</u>	<u>(\$7,177,693)</u>	<u>\$26,853,736</u>	

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 - Actual Update\[[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	\$61,865,760	\$112,274	\$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	28,863,993	1,012,727	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	2,659,515	217,005	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	4,285,752	621,449	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	3,392,101	140,794	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	7,026,722	449,101	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	1,523,893	(241,605)	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	120,749	(14,575)	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	759,263	58,682	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	121,487	76,076	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	35,232	(3,748)	31,484	Exhibit 37, Schedule M-1	Revenues\[[KAWC 2023 Rate Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	To adjust Returned Check Charges (Non-Sufficient Funds) for the forecast period.
18		OthRev-Appl/InitFee	620,534	50,878	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 - Actual Update\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	61,345	(1,331)	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	525,096	(46,055)	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	55,185	(32,214)	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	1,657,219	1,657,219	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)	112,124,081	4,074,185	116,198,265			
25	401	Operating Expense						
26		O&M:						
28		Purchased Water	362,482	6,491	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	5,269,763	394,851	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	4,228,639	1,395,954	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	464,765	214,639	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	8,858,401	109,220	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	25,003	111,900	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	(699,986)	99,671	(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	1,364,578	208,096	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	703,884	72,023	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	11,805,731	713,698	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	1,079,188	358,496	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 - Actual Update\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	892,869	18,968	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	250,175	24,874	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	19,568	(7,481)	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	289,718	(50,307)	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	257,774	(81,010)	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	756,563	(34,273)	722,290	W/P - 3-20	O&M\KAWC 2023 Rate Case - Miscellaneous Expense Exhibit vRP.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	47,346	(167)	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	549,232	105,066	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	618,686	58,008	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	117,001	435,330	552,331	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	223	660,296	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 - Actual Update\[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	1,418,163	235,141	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	2,660,425	64,796	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):	41,340,192	5,114,279	46,454,470			

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 - Actual Update\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	20,975,998	7,764,338	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	23,170	(8,447)	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	39,016	(172,581)	(133,565)	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	1,008,360	6,732	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	1,126,690	(1,030,123)	96,567	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	4,754,739	(2,284,629)	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	8,772,339	1,857,377	10,629,716		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)	36,752,459	6,137,599	42,890,059			
68								
69		Total Expenses (Line 52 + Lines 67):	78,092,651	11,251,878	89,344,529			
70								
71		Utility Operating Income (Line 24 - Line 69):	\$34,031,429	(\$7,177,693)	\$26,853,736			

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 - Actual Update\[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_110823.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	\$112,124,081	\$0	\$112,124,081
3					
4	Book Deductions (-)				
5		O&M Expenses	(41,340,192)	-	(41,340,192)
6		Depreciation, Amortization, & Cost of Removal	(21,063,147)	-	(21,063,147)
7		Taxes Other Than Income	(8,772,339)	-	(8,772,339)
8		Interest Expense	(12,098,078)	-	(12,098,078)
9		Total Book Deductions (Sum Lines 5 - 10)	(\$83,273,757)	\$0	(\$83,273,757)
10					
11		Book Pre-Tax Income (Line 2 + Line 11)	\$28,850,324	\$0	\$28,850,324
12					
13		Current State Income Tax	(\$39,016)	\$0	(\$39,016)
14		Tax Amortizations	-	-	-
15					
16	Reconciling Items				
17		Permanent Differences:			
18		(Deduction) or Reversal of Deduction			
19		Non-Deductible Meals	22,120	-	22,120
20		Non-Deductible Penalties and Mandatory Dividends	165,727	-	165,727
21		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$28,999,155	\$0	\$28,999,155
22		Temporary Differences:			
23		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
24		Deduct Tax Depreciation (State or Federal)	(24,098,290)	-	(24,098,290)
25		Reverse Deduction of Book Depreciation	21,264,006	-	21,264,006
26		Reverse Deduction of Amortization of Property Losses	57,080	-	57,080
27		Reverse Deduction of Amortization of UPAA	23,170	-	23,170
28		Reverse Deduction of Deferred Maintenance Amortization	1,181,454	-	1,181,454
29		Deduct Actual Deferred Maintenance Expenditures	(\$1,600,000)	-	(1,600,000)
30		Reverse All CIAC Amortization Credits	(2,648,531)	-	(2,648,531)
31		Reflect Actual Taxable CIAC Received	565,510	-	565,510
32		Reflect Repairs Deduction	(20,591,949)	-	(20,591,949)
33		Reverse Book Cost of Removal	3,585,323	-	3,585,323
34		Reflect Actual Cost of Removal	(3,610,509)	-	(3,610,509)
35		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$25,872,734)	\$0	(\$25,872,734)
36		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$3,126,421	\$0	\$3,126,421
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)	656,548	-	656,548
41		Adjustment For Tax Provision	470,142	-	470,142
42		Total Current Taxes	1,126,690	-	\$1,126,690
43		Less: Prior Year Adjustment	-	-	-
44		Total Federal Income Taxes - Current (Line 41 - Line 42)	\$1,126,690	\$0	\$1,126,690
45					
46	Calculation of Deferred Federal Income Taxes				
47		Federal Deferred Taxes Related to UPIS, CIAC, and Repairs	5,053,245	-	5,053,245
48		Federal Deferred Taxes Related to Deferred Maintenance	83,500	-	83,500
49		Federal Deferred Taxes Related to Property Losses	(11,387)	-	(11,387)
50		Federal Deferred Taxes Related to Cost of Removal	5,025	-	5,025
51		Federal Deferred Taxes - Prior Year	-	-	-
52		Items Deferred	5,130,382	\$0	\$5,130,382
53		Adjustment For Tax Provision	403,362	-	403,362
54		Sum Items Deferred	5,533,744	-	5,533,744
55					
56	Amortization of Deferred Income Tax Assets & Liabilities				
57		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(779,005)	-	(779,005)
58					
59		Amortization of Deferred ITC	(11,833)	-	(11,833)
60		Sum Total Federal Deferred Taxes + Amortization of ITC	\$4,742,906	\$0	\$4,742,906
61					
62					
63		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59)	\$5,869,596	\$0	\$5,869,596

Workpaper #:
Excel Reference:

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

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

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

W/P - 6-1

Line	Category	Item	Current Rates State Tax Calculation Base Period	Adjustments	Adjusted Base Period
1	Book Revenue (+)				
2		Operating Revenue	\$112,124,081	\$0	\$112,124,081
3					
4	Book Deductions (-)				
5		O&M Expenses	(41,340,192)	-	(41,340,192)
6		Depreciation, Amortization, & Cost of Removal	(21,063,147)	-	(21,063,147)
7		Taxes Other Than Income	(8,772,339)	-	(8,772,339)
9		Interest Expense	(12,098,078)	-	(12,098,078)
10		Total Book Deductions (Sum Lines 5 - 10)	(\$83,273,757)	\$0	(\$83,273,757)
11					
12		Book Pre-Tax Income (Line 2 + Line 11)	\$28,850,324	\$0	\$28,850,324
13					
14		Tax Amortizations	\$0	-	-
15					
17	Reconciling Items				
18		Permanent Differences:			
18		(Deduction) or Reversal of Deduction			
19		Non-Deductible Meals	22,120	-	22,120
20		Non-Deductible Penalties and Mandatory Dividends	165,727	-	165,727
21		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$29,038,171	\$0	\$29,038,171
22					
23		Temporary Differences:			
23		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
24		Deduct Tax Depreciation (State or Federal)	(27,072,391)	-	(27,072,391)
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	23,170	-	23,170
29		Reverse Deduction of Deferred Maintenance Amortization	1,181,454	-	1,181,454
30		Deduct Actual Deferred Maintenance Expenditures	(\$1,600,000)	-	(1,600,000)
31		Reverse All CIAC Amortization Credits	(2,648,531)	-	(2,648,531)
32		Reflect Actual Taxable CIAC Received	565,510	-	565,510
33		Reflect Repairs Deduction	(20,591,949)	-	(20,591,949)
35		Reverse Book Cost of Removal	3,585,323	-	3,585,323
36		Reflect Actual Cost of Removal	(3,610,509)	-	(3,610,509)
37		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$28,846,835)	\$0	(\$28,846,835)
38					
39		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$191,335	\$0	\$191,335
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)	9,567	\$ -	9,567
45		Adjustment For Tax Provision	29,449	-	29,449
46		Total Current Taxes	39,016	-	39,016
47		Less: Prior Year Adjustment	-	0	-
48		Total State Income Taxes (Line 41 - Line 42)	\$39,016	\$0	\$39,016
49					
50	Calculation of Deferred State Income Taxes				
51		State Deferred Taxes Related to UPIS, CIAC, and Repairs	1,423,009	-	1,423,009
53		State Deferred Taxes Related to Deferred Maintenance	20,927	-	20,927
54		State Deferred Taxes Related to Property Losses	(2,854)	-	(2,854)
55		State Deferred Taxes Related to Cost of Removal	1,259	-	1,259
56		State Deferred Taxes - Prior Year	-	0	-
57		Items Deferred	\$1,442,342	\$0	\$1,442,342
58		Adjustment For Tax Provision	(433,981)	-	(433,981)
59		Sum Items Deferred	\$1,008,360	\$0	\$1,008,360
60					
62		Amortization of Deferred Income Tax Assets & Liabilities			
63		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	0	-	-
64		Sum Total Deferred Taxes	\$1,008,360	\$0	\$1,008,360
65					
66					
67		Total Current + Deferred State Income Taxes (Line 43 + Line 57)	\$1,047,376	\$0	\$1,047,376

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	(46,454,470)	(154,215)	(46,608,685)
6		Depreciation, Amortization, & Cost of Removal	(28,812,139)	-	(28,812,139)
7		Taxes Other Than Income	(10,629,716)	(33,243)	(10,662,959)
8		Interest Expense	(12,885,907)	-	(12,885,907)
9		Total Book Deductions (Sum Lines 5 - 9)	(\$98,782,232)	(\$187,458)	(\$98,969,690)
10					
11		Book Pre-Tax Income (Line 2 + Line 10)	\$17,430,905	\$25,864,532	\$43,295,437
12					
13		Current State Income Tax	133,565	(1,293,227)	(1,159,661)
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)	\$17,764,105	\$24,571,306	\$42,335,411
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)	\$459,843	\$24,571,306	\$25,031,148
37					
38	Calculation of Current Federal Income Taxes				
39		Tax Rate	21%	21%	21%
40		Current Taxes (Line 34 x Line 37)	\$96,567	\$5,159,974	\$5,256,541
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)	\$2,566,677	\$5,159,974	\$7,726,651
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	(46,454,470)	(154,215)	(46,608,685)
6		Depreciation, Amortization, & Cost of Removal	(28,812,139)	-	(28,812,139)
7		Taxes Other Than Income	(10,629,716)	(33,243)	(10,662,959)
8		Interest Expense	(12,885,907)	-	(12,885,907)
9		Total Book Deductions (Sum Lines 5 - 9)	(\$98,782,232)	(\$187,458)	(\$98,969,690)
10					
11		Book Pre-Tax Income (Line 2 + Line 10)	\$17,430,905	\$25,864,532	\$43,295,437
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)	\$17,630,540	\$25,864,532	\$43,495,072
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)	(\$2,671,303)	\$25,864,532	\$23,193,230
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)	(\$133,565)	\$1,293,227	\$1,159,661
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)	\$881,527	\$1,293,227	\$2,174,754

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	\$39,016	(\$133,565)	(\$172,581)
5	Sch E-1.2	Sch E-1.4	Deferred	1,008,360	1,015,092	6,732
6						
7						
8			Total State Income Taxes	<u>\$1,047,376</u>	<u>\$881,527</u>	<u>(\$165,849)</u>
9						
10						
11						
12			<u>Federal Income Taxes</u>			
13	Sch E-1.1	Sch E-1.3	Current	1,126,690	96,567	(1,030,123)
14	Sch E-1.1	Sch E-1.3	Deferred	5,533,744	3,420,726	(2,113,019)
15	Sch E-1.1	Sch E-1.3	Amort. Def Reg Assets/Liab.	(779,005)	(950,616)	(171,610)
16	Sch E-1.1	Sch E-1.3	Deferred - ITC	(11,833)	0	11,833
17						
18						
19			Total Federal Income Taxes	<u>\$5,869,596</u>	<u>\$2,566,677</u>	<u>(\$3,302,919)</u>
20						
21						
22			Total Income Taxes	<u><u>\$6,916,973</u></u>	<u><u>\$3,448,204</u></u>	<u><u>(\$3,468,769)</u></u>

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

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

For electronic version, see KAW_APP_EX37F_110823.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: ___ Original X_Updated ___ Revised
 Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-1
 Exhibits - Actual Update\+Exhibits 37 pdfs\[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	\$360	100.00%	\$360	\$477	100.00%	\$477
2	52524000	COMMERCE LEXINGTON	5,862		5,862	7,757		7,757
3	52524000	Downtown Lexington Corp	1,250		1,250	1,654		1,654
4	52524000	GEORGETOWN SCOTT CTY CHAMBER O	781		781	1,033		1,033
5	52524000	KENTUCKY CHAMBER OF COMMERCE	11,050		11,050	14,622		14,622
6	52524000	OWEN COUNTY CHAMBER OF COMMERC	600		600	794		794
7	52524000	Rockcastle Co Chamber of Comm	100		100	132		132
8	52524000	SMILEY PETE PUBLISHING LLC	79		79	105		105
9	52524000	AMERICAN WATER WORKS ASSO	1,822		1,822	2,411		2,411
10	52524000	AWWA Amortization	13,704		13,704	18,134		18,134
11	52524000	AWWA.ORG	244		244	323		323
12	52524000	GEORGETOWN NEWS GRAPHIC O	105		105	139		139
13	52524000	ADDA	155		155	205		205
14	52524000	KENTUCKY RURAL WATER	565		565	748		748
15	52524000	KAM KY ASSOC OF MFG	500		500	662		662
16	52524000	KAMP	55		55	73		73
17	52524000	KWWOA	60		60	79		79
18	52524000	KY LEAGUE OF CITIES	2,500		2,500	3,308		3,308
19	52524000	KYENVIRONMENTPROTECT	2,472		2,472	3,271		3,271
20	52524000	L2G	200		200	265		265
21	52524000	NAWC FEES	57,072		57,072	75,520		75,520
22	52524000	PRSA	352		352	466		466
23	52524000	SAMSLUB	110		110	146		146
24	52524000	WOODFORD COUNTY CHAMBER	572		572	757		757
25	52524000	BBB SRVG LOUISVILLE 5 IN	830		830	1,098		1,098
26	52524000	BEACON / QPUBLIC.NET	300		300	397		397
27	52524000	WINCHESTER CLARK COUNTY	500		500	662		662
28	52524000	Building Industry Asc of Centr	650		650	860		860
29	52524000	KENTUCKY ASSOCIATION	425		425	562		562
30	52524000	KY OCCUPATIONS PROF.	180		180	238		238
31	52524000	LEADERSHIP LEX ALUMNI	35		35	46		46
32	52524000	PARIS-BOUR	650		650	860		860
33	52524000	THE CITIZEN-ADVERTIS	35		35	46		46
34		Totals	104,175		104,175	137,850		137,850

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: ___ Original ___X___ Updated ___ Revised
 Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-2.1
 Exhibits - Actual Update\+Exhibits 37 pdfs\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	Arbor Youth Services	1,140		1,140	0		0
5	52514000	Baptist Health Foundation Lexi	1,000		1,000	0		0
6	52514000	BIG BROTHERS BIG SISTERS OF	1,500		1,500	0		0
7	52514000	Bluegrass Community Foundation	1,100		1,100	0		0
8	52514000	Bourbon County Fiscal Court	1,000		1,000	0		0
9	52514000	Building Industry Asc of Centr	250		250	0		0
10	52514000	City of Georgetown	500		500	0		0
11	52514000	City of Midway	500		500	0		0
12	52514000	City of Millersburg	500		500	0		0
13	52514000	City of North Middletown	1,000		1,000	0		0
14	52514000	City of Owenton	1,000		1,000	0		0
15	52514000	COMMERCE LEXINGTON	12,500		12,500	0		0
16	52514000	Commonwealth Fund for KET	2,500		2,500	0		0
17	52514000	Dorotyya Petra Gal	1,000		1,000	0		0
18	52514000	FAYETTE COUNTY PUBLIC SCHOOLS	10,416		10,416	0		0
19	52514000	Franklin County Fiscal Court	1,000		1,000	0		0
20	52514000	FRIENDS OF MCCONNELL SPRINGS	1,500		1,500	0		0
21	52514000	Friends of the Parks of Fayette	5,750		5,750	0		0
22	52514000	GEORGETOWN SCOTT CTY CHAMBER O	200		200	0		0
23	52514000	GGM Bluegrass LLC	2,000		2,000	0		0
24	52514000	GLENCOE CITY OF	1,000		1,000	0		0
25	52514000	Harrison County Fire Protectio	1,000		1,000	0		0
26	52514000	Herman Jacob Smith	1,000		1,000	0		0
27	52514000	Hope Center Inc	1,000		1,000	0		0
28	52514000	Junior League of Lexington	250		250	0		0
29	52514000	KENTUCKY CHAMBER OF COMMERCE	15,000		15,000	0		0
30	52514000	LaFayette Band Association	1,000		1,000	0		0
31	52514000	LEXARTS	2,500		2,500	0		0
32	52514000	Lexington Fayette Urban Co Gov	1,000		1,000	0		0
33	52514000	Lexington Fraternal Order	250		250	0		0
34	52514000	Lexington Kiwanis Club Endowme	1,000		1,000	0		0
35	52514000	LEXINGTON STRIDES AHEAD	20,000		20,000	0		0
36	52514000	Lift Up Lexington	1,000		1,000	0		0
37	52514000	Livingston Fire & Rescue Inc	1,000		1,000	0		0
38	52514000	Max Benjamin Lovell	1,000		1,000	0		0
39	52514000	MONTEREY VOLUNTEER FIRE DEPT	1,000		1,000	0		0
40	52514000	Nicholas County Fire Departmen	500		500	0		0
41	52514000	OWEN COUNTY CHAMBER OF COMMERC	250		250	0		0
42	52514000	OWEN COUNTY VOLUNTEER FIRE DEP	1,000		1,000	0		0
43	52514000	PARIS BOURBON CNTY CHAMBER COM	400		400	0		0
44	52514000	Paris Bourbon County Economic	250		250	0		0
45	52514000	Pearls of Service Foundation	250		250	0		0
46	52514000	REACH	1,500		1,500	0		0
47	52514000	Rockcastle County Fiscal Court	1,000		1,000	0		0
48	52514000	Scott County Humane Society In	500		500	0		0
49	52514000	SoulFeast Week LLC	2,500		2,500	0		0
50	52514000	United Way of the Bluegrass	10,000		10,000	0		0
51	52514000	University of Kentucky	2,500		2,500	0		0
52	52514000	Woodford Co Fire Protection	1,000		1,000	0		0
53	52514000	Wyatt Cole	500		500	0		0
54		Totals	\$120,506		\$120,506	\$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 - Actual Update\+Exhibits 37 pdfs\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		100.00%		100.00%	
5							
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: ___ Original _X_ Updated ___ Revised
 Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-2.3
 Exhibits - Actual Update\+Exhibits 37 pdfs\[Exhibit 37 Schedule F1 to F7.xlsx]Sch F1 to F7
 Witness Responsible: Jeffrey Newcomb

Line No.	Account No.	Employee Expenditures	Total Utility	Base Period		Total Utility	Forecasted Period	
				Jurisdictional %	Jurisdiction		Jurisdictional %	Jurisdiction
1								
2								
3								
4	50451000	Employee Service Awards	\$6,649	100.00%	\$6,649	\$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>\$6,649</u>		<u>\$6,649</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: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-3
 Exhibits - Actual Update\+Exhibits 37 pdfs\[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: Base Period Forecasted Period
 Type of Filing: Original Updated Revised
 Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-4
 Exhibits - Actual Update\+Exhibits 37 pdfs\[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			\$0	\$0	\$0
8	Totals		\$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: Original X Updated Revised
 Workpaper Reference No(s): N/A

Exhibit 37, Schedule F-5
 Exhibits - Actual Update\+Exhibits 37 pdfs\[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	\$363,254	\$363,349	100.00%	\$363,349	\$0	\$363,349
5									
6	Engineering	0	0	0	-		-	-	-
7									
8	Accounting	63	179,852	0	179,915		179,915	-	179,915
9									
10	Other	34	0	0	34		34	-	34
11									
12	Totals	\$192	\$179,852	\$363,254	\$543,298		\$543,298	\$0	\$543,298
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	\$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: ___ Original ___X___ Updated ___ Revised
 Workpaper Reference Ns(s): W/P 3-6

Exhibit 37, Schedule F-6
 Exhibits - Actual Update\+Exhibits 37 pdfs\[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	<u>Comparison of projected expenses associated with the current case to prior rate cases:</u>							
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	<u>\$1,296,037</u>	<u>\$1,326,729</u>	<u>\$1,230,559</u>	<u>\$883,881</u>	<u>\$884,370</u>	<u>\$700,142</u>	<u>\$700,142</u>

Line No.	Schedule of Rate Case Expense Amortization:	Total Amortized	Order No.	Order Date	Amortization Period	Amount Amortized to Date 9/2023	Forecasted Period	Write-Offs	Base Period
21									
22									
23									
24									
25	Case No. 2023-00191	\$1,296,037	2023-00191	N/A	3 Years	\$0	\$0		\$0
26									
27	Case No. 2018-00358	1,326,729	2018-00358	06/2019	3 Years	1,326,729	0		0
28									
29	Case No. 2015-00418	883,881	2015-00418	08/2016	3 Years	883,881	0		0
30									
31	Case No. 2012-00520	700,142	2012-00520	10/2013	3 Years	700,142	0		0
32									
33									
34									
35									
36									
37									
							<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

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

Exhibit 37, Schedule F-7
 Exhibits - Actual Update\+Exhibits 37 pdfs\Exhibit 37 Schedule F1 to F7.xlsx\Sch F1 to F7
 Witness Responsible: Jeffrey Newcomb

Line No.	Item	Amount
1		
2		
3	<u>Base Period:</u>	
4		
5	Donations	\$0
6		
7	Civic Activities	104,175
8		
9	Political Activities	0
10		
11	Other	0
12		
13	Totals	<u><u>\$104,175</u></u>
14		
15		
16		
17		
18		
19		
20	<u>Forecasted Period:</u>	
21		
22	Donations	\$0
23		
24	Civic Activities	137,850
25		
26	Political Activities	0
27		
28	Other	0
29		
30	Totals	<u><u>\$137,850</u></u>

Workpaper #:
 Excel Reference:

W/P - 3-6

INVOICE SUMMARY

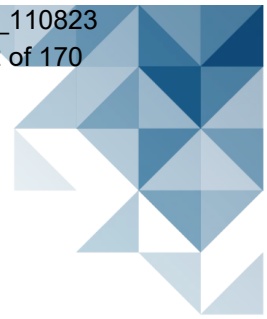
Kentucky American Water Company
 Case No. 2023-00191
 Base Year (12 Months Ending September 30, 2023)
 Forecast Year (12 Months Ending January 31, 2025)
 Regulatory Expense

	Rate Case Estimate	Invoice Amount	Difference from Rate Case
Rate of Return	96,000.00	58,775.00	(37,225.00)
Legal	850,000.00	265,845.73	(584,154.27)
Compensation Study	122,350.00	100,685.93	(21,664.07)
Support Services Study	48,750.00	49,563.00	813.00
Cash Working Capital Study	25,000.00	29,175.00	4,175.00
Depreciation Study	85,783.00	123,600.16	37,817.16
Customer Notice	68,154.00	65,096.55	(3,057.45)
Miscellaneous	25,000.00	16,486.49	(8,513.51)
Total	1,321,037.00	709,227.86	(611,809.14)

Witness Responsible: John Watkins
 Type of Filing: ___ Original ___X___ Updated ___ Revised

Line No. Description

				INVOICES						
Line No.	Service	Consultant	2023 Rate Case Expense Estimate	Invoice	Category	Supplier	Invoice Date	Invoice Number	Amount	Description
1	Rate of Return	Brattle Group	96,000	Y	Rate of Return	Brattle Group	3/31/2023	072132	6,825.00	Professional Services Rendered Through February 28, 2023
				Y	Rate of Return	Brattle Group	4/26/2023	072458	13,687.50	Professional Services Rendered Through March 31, 2023
2				Y	Rate of Return	Brattle Group	6/7/2023	073025	7,150.00	Professional Services Rendered Through April 30, 2023
3				Y	Rate of Return	Brattle Group	7/7/2023	073490	7,743.75	Professional Services Rendered Through May 31, 2023
4				Y	Rate of Return	Brattle Group	8/30/2023	074219	9,206.25	Professional Services Rendered Through July 31, 2023
5				Y	Rate of Return	Brattle Group	10/4/2023	074625	12,475.00	Professional Services Rendered Through August 31, 2023
6				Y	Rate of Return	Brattle Group	10/5/2023	074894	1,687.50	Professional Services Rendered Through September 30, 2023
7										
8	Legal		850,000	Y	Legal	Stoll Keenon Ogden PLLC	3/15/2023	1004129	1,080.00	2023 Rate Case Legal Fees
9				Y	Legal	Stoll Keenon Ogden PLLC	4/11/2023	1007617	2,485.50	2023 Rate Case Legal Fees
10				Y	Legal	Stoll Keenon Ogden PLLC	5/4/2023	1010060	4,104.55	2023 Rate Case Legal Fees
11				Y	Legal	Stoll Keenon Ogden PLLC	6/12/2023	1012952	10,445.29	2023 Rate Case Legal Fees
12				Y	Legal	Stoll Keenon Ogden PLLC	7/5/2023	1015533	72,471.78	2023 Rate Case Legal Fees
13				Y	Legal	Stoll Keenon Ogden PLLC	8/3/2023	1018662	26,121.03	2023 Rate Case Legal Fees
14				Y	Legal	Stoll Keenon Ogden PLLC	9/6/2023	1021551	75,675.03	2023 Rate Case Legal Fees
15				Y	Legal	Stoll Keenon Ogden PLLC	10/2/2023	1024470	37,722.19	2023 Rate Case Legal Fees
16				Y	Legal	Stoll Keenon Ogden PLLC	11/2/2023	1027104	35,740.36	2023 Rate Case Legal Fees
17										
18	Compensation Study	Willis Towers Watson	122,350	Y	Compensation Study	Willis Towers Watson	4/13/2023	150141358316	63,532.11	Kentucky American Water Rate Case Support
19				Y	Compensation Study	Willis Towers Watson	5/12/2023	150141369220	35,827.02	Kentucky American Water Rate Case Support
20				Y	Compensation Study	Willis Towers Watson	7/14/2023	150141390171	1,326.80	Kentucky American Water Rate Case Support
21										
22	Support Services Study	Baryenbruch & Company, L	48,750	Y	Support Services Study	Baryenbruch & Company LLC	6/7/2023	20230601	47,450.00	Direct Testimony
23				Y	Support Services Study	Baryenbruch & Company LLC	10/9/2023	20230802	2,113.00	Answer Interrogatories in KAWC Case
24										
25										
26	Cash Working Capital Study	Gannett Fleming	25,000	Y	Cash Working Capital Study	Gannett Fleming Valuation	5/18/2023	0000022752	20,295.00	Cash Working Capital Study
27				Y	Cash Working Capital Study	Gannett Fleming Valuation	6/13/2023	0000023692	4,030.00	Cash Working Capital Study
28				Y	Cash Working Capital Study	Gannett Fleming Valuation	7/20/2023	0000025081	1,035.00	Cash Working Capital Study
29				Y	Cash Working Capital Study	Gannett Fleming Valuation	9/14/2023	0000027058	2,910.00	Cash Working Capital Study
30				Y	Cash Working Capital Study	Gannett Fleming Valuation	10/25/2023	0000028545	905.00	Cash Working Capital Study
31										
32										
33	Depreciation Study	Concentric	85,783	Y	Depreciation Study	Concentric Energy Advisors	1/20/2023	16598	1,180.00	Professional Services from December 1, 2022 to December 31, 2022
34				Y	Depreciation Study	Concentric Energy Advisors	12/28/2022	16393	680.00	Professional Services from October 1, 2022 to October 31, 2022
35				Y	Depreciation Study	Concentric Energy Advisors	12/28/2022	16530	4,350.00	Professional Services from November 1, 2022 to November 30, 2022
36				Y	Depreciation Study	Concentric Energy Advisors	2/22/2023	16721	10,010.00	Professional Services from January 1, 2023 to January 31, 2023
37				Y	Depreciation Study	Concentric Energy Advisors	3/31/2023	16845	4,360.00	Professional Services from February 1, 2023 to February 28, 2023
38				Y	Depreciation Study	Concentric Energy Advisors	4/27/2023	16922	15,395.00	Professional Services from March 1, 2023 to March 31, 2023
39				Y	Depreciation Study	Concentric Energy Advisors	5/23/2023	17101	8,250.00	Professional Services from April 1, 2023 to April 30, 2023
40				Y	Depreciation Study	Concentric Energy Advisors	6/23/2023	17191	30,950.00	Professional Services from May 1, 2023 to May 31, 2023
41				Y	Depreciation Study	Concentric Energy Advisors	7/21/2023	17242	42,380.16	Professional Services from June 1, 2023 to June 30, 2023
42				Y	Depreciation Study	Concentric Energy Advisors	8/21/2023	17387	1,120.00	Professional Services from July 1, 2023 to July 31, 2023
43				Y	Depreciation Study	Concentric Energy Advisors	9/18/2023	17459	4,925.00	Professional Services from August 1, 2023 to August 31, 2023
44										
45										
46	Customer Notice		68,154	Y	Customer Notice	Kentucky Press Service Inc.	7/19/2023	230725K0	65,096.55	Invoice for advertising attached in additional items
47										
48										
49										
50										
51	Miscellaneous		25,000		Miscellaneous				16,486.49	
52										
53	Total Rate Case Expense (Prior to Amortization)		\$1,321,037						709,227.86	
54										
55	Annual Rate Case Expense Amortiz	24	\$660,519							



Nikole Bowen
Nikole.Bowen@amwater.com
Sr. Director Rates & Regulatory
Kentucky-American Water
727 Craig Road
St. Louis, MO 63141

April 4, 2023

Re: Cost of Capital Matters Rate Case- ROE

Dear Nikole,

Attached please find our invoice for work performed through February 2023 on the matter referenced above. Please let me know if you have any questions relating to this invoice or our work.

Sincerely,

A handwritten signature in black ink that reads 'Ann Bulkeley'.

Ann Bulkeley

PRINCIPAL | BOSTON

JR



March 31, 2023

In Account With:

American Water Works Service C
 AP Dept 1012
 Nikole.Bowen@amwater.com
 1 Water Street
 Camden NJ 08102-1658
 United States

Invoice Number 072132
 ProjectID CL-08317
 Page 1 of 1

For Professional Services Rendered Through February 28, 2023

For work on behalf of the client, Kentucky-American Water

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Associates</u>			
Anil Donmez	12.00	525.00	6,300.00
<u>Research Analysts</u>			
Vanshika Singhanian	1.00	350.00	350.00
Frank Su	0.50	350.00	175.00
Total Labor			<u>\$6,825.00</u>
TOTAL AMOUNT DUE			<u>\$6,825.00</u>

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. (FID 04-3254813)

Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
 One Beacon Street, Suite 2600
 Boston, MA 02108

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:

Citibank, N.A. New York
 SWIFT No.: CITIUS33
 ABA No.: [REDACTED]
 Account: BRATTLE GROUP - OPERATING
 Account No.: [REDACTED]

Project: CL08317
February 1 - February 28, 2023
Time Log for Anil Donmez

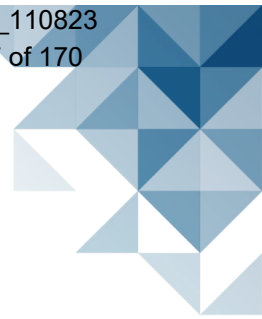
Date	Description of Activity/Tasks	Hours
2/2/2023	Read direct testimony.	2.50
2/3/2023	Read direct testimony.	3.00
2/8/2023	Worked on direct testimony.	3.00
2/9/2023	Worked on direct testimony.	0.50
2/10/2023	Worked on direct testimony.	2.00
2/17/2023	Reviewed direct testimony.	1.00
TOTAL		12.00

Project: CL08317
February 1 - February 28, 2023
Time Log for Vanshika Singhania

Date	Description of Activity/Tasks	Hours
2/1/2023	Updated ROE Model.	1.00
TOTAL		1.00

Project: CL08317
February 1 - February 28, 2023
Time Log for Frank Su

Date	Description of Activity/Tasks	Hours
2/3/2023	Updated ROE Model.	0.50
TOTAL		0.50



Nikole Bowen
Nikole.Bowen@amwater.com
Sr. Director Rates & Regulatory
Kentucky-American Water
727 Craig Road
St. Louis, MO 63141

May 2, 2023

Re: Cost of Capital Matters Rate Case- ROE

Dear Nikole,

Attached please find our invoice for work performed through March 2023 on the matter referenced above. Please let me know if you have any questions relating to this invoice or our work.

Sincerely,

A handwritten signature in black ink that reads 'Ann Bulkeley'.

Ann Bulkeley

PRINCIPAL | BOSTON

JR



April 26, 2023

In Account With:

American Water Works Service C
 AP Dept 1012
 Nikole.Bowen@amwater.com
 1 Water Street
 Camden NJ 08102-1658
 United States

Invoice Number 072458
 ProjectID CL-08317
 Page 1 of 1

For Professional Services Rendered Through March 31, 2023

For work on behalf of the client, Kentucky-American Water

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Principals</u>			
Ann Bulkley-Armour	1.00	675.00	675.00
<u>Senior Associate</u>			
Christopher Wall	2.00	600.00	1,200.00
<u>Associates</u>			
Anil Donmez	22.50	525.00	11,812.50
Total Labor			<u>\$13,687.50</u>
TOTAL AMOUNT DUE			<u>\$13,687.50</u>

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. (FID 04-3254813)
 Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
 One Beacon Street, Suite 2600
 Boston, MA 02108

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:

Citibank, N.A. New York
 SWIFT No.: CITIUS33
 ABA No. [REDACTED]
 Account: BRATTLE GROUP - OPERATING
 Account No.: [REDACTED]

Project: CL08317
March 1 - March 31, 2023
Time Log for Bulkley-Armour, Ann
Task: 0001

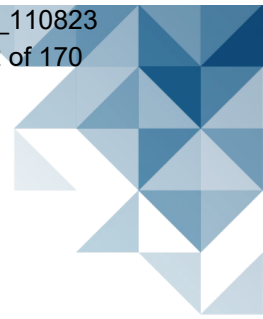
Date	Description of Activity/Tasks	Hours
03/06/23	Met with team.	1.00
TOTAL		1.00

Project: CL08317
March 1 - March 31, 2023
Time Log for Wall, Christopher
Task: 0001

Date	Description of Activity/Tasks	Hours
03/06/23	Met with team.	1.00
03/10/23	Met with team.	0.50
03/20/23	Met with team.	0.50
TOTAL		2.00

Project: CL08317
March 1 - March 31, 2023
Time Log for Donmez, Anil
Task: 0001

Date	Description of Activity/Tasks	Hours
03/06/23	Met with the team to discuss project deliverables. Conducted web search on Fed's monetary policy.	1.50
03/07/23	Conducted research on current capital market conditions and Fed's interest rate expectations.	3.00
03/08/23	Worked on the project report. Updated sections per recent news about Fed's monetary policy and interest rate expectations.	2.00
03/10/23	Met with the team to discuss the project report. Worked on the report and made updates.	1.50
03/14/23	Worked on an expert report. Looked into latest announcements/news about US monetary and fiscal policies.	3.00
03/15/23	Worked on an expert report. Looked into latest announcements/news about US monetary and fiscal policies.	2.00
03/16/23	Worked on an expert report. Looked into latest announcements/news about US monetary and fiscal policies.	2.00
03/20/23	Worked on the report. Met with the team to discuss project's progress.	1.50
03/22/23	Conducted web search for capital recovery methods in utility companies. Worked on the report.	2.00
03/27/23	Conducted research on WVAWC's recent acquisitions and infrastructure upgrades. Worked on the expert report.	2.00
03/31/23	Conducted research on WVAWC's recent acquisitions and infrastructure upgrades. Worked on the expert report.	2.00
TOTAL		22.50



Nikole Bowen
Nikole.Bowen@amwater.com
Sr. Director Rates & Regulatory
Kentucky-American Water
727 Craig Road
St. Louis, MO 63141

June 8, 2023

Re: Cost of Capital Matters Rate Case- ROE

Dear Nikole,

Attached please find our invoice for work performed through April 2023 on the matter referenced above. Please let me know if you have any questions relating to this invoice or our work.

Sincerely,

A handwritten signature in blue ink that reads 'Ann Bulkley'.

Ann Bulkley

PRINCIPAL | BOSTON

JR



June 07, 2023

In Account With:

American Water Works Service C
 AP Dept 1012
 Nikole.Bowen@amwater.com
 1 Water Street
 Camden NJ 08102-1658
 United States

Invoice Number 073025
 ProjectID CL-08317
 Page 1 of 1

For Professional Services Rendered Through April 30, 2023

For work on behalf of the client, Kentucky-American Water

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Principals</u>			
Ann Bulkley-Armour	1.00	675.00	675.00
<u>Senior Associate</u>			
Christopher Wall	3.50	600.00	2,100.00
<u>Associates</u>			
Anil Donmez	6.00	525.00	3,150.00
<u>Research Analysts</u>			
Roma Wang	3.50	350.00	1,225.00
Total Labor			\$7,150.00
TOTAL AMOUNT DUE			\$7,150.00

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. (FID 04-3254813)

Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
 One Beacon Street, Suite 2600
 Boston, MA 02108

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:

Citibank, N.A. New York
 SWIFT No.: CITIUS33
 ABA No.: [REDACTED]
 Account: BRATTLE GROUP - OPERATING
 Account No.: [REDACTED]

Project: CL08317
April 1 - April 30, 2023
Time Log for Ann Bulkley-Armour

Date	Description of Activity/Tasks	Hours
4/27/2023	Review of business risks for KAWC. Met with C. Wall.	1.00
TOTAL		1.00

Project: CL08317
April 1 - April 30, 2023
Time Log for Christopher Wall

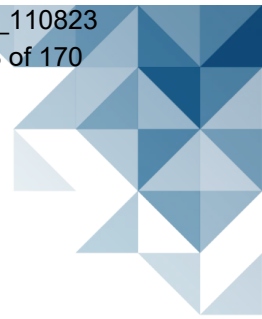
Date	Description of Activity/Tasks	Hours
4/21/2023	Reviewed and updated the regulatory risk analysis.	1.00
4/25/2023	Research for the Direct Testimony.	1.25
4/27/2023	Research for the Direct Testimony. Met with A. Bulkley.	1.25
TOTAL		3.50

Project: CL08317
April 1 - April 30, 2023
Time Log for Anil Donmez

Date	Description of Activity/Tasks	Hours
4/21/2023	Worked on the testimony report.	2.00
4/24/2023	Worked on the Kentucky testimony report. Updated the business risks and the capital market sections.	2.50
4/25/2023	Worked on the Kentucky testimony report. Updated the business risks section.	1.00
4/26/2023	Worked on the Kentucky testimony report. Conducted research on Kentucky AWC's cost coverage mechanisms.	0.50
TOTAL		6.00

Project: CL08317
April 1 - April 30, 2023
Time Log for Roma Wang

Date	Description of Activity/Tasks	Hours
4/19/2023	Regulatory risk analysis.	3.50
TOTAL		3.50



Nikole Bowen
Nikole.Bowen@amwater.com
Sr. Director Rates & Regulatory
Kentucky-American Water
727 Craig Road
St. Louis, MO 63141

July 13, 2023

Re: Cost of Capital Matters Rate Case- ROE

Dear Nikole,

Attached please find our invoice for work performed through May 2023 on the matter referenced above. Please let me know if you have any questions relating to this invoice or our work.

Sincerely,

A handwritten signature in black ink that reads 'Ann Bulkeley'.

Ann Bulkeley

PRINCIPAL | BOSTON

JR



July 07, 2023

In Account With:

American Water Works Service C
 AP Dept 1012
 Nikole.Bowen@amwater.com
 1 Water Street
 Camden NJ 08102-1658
 United States

Invoice Number 073490
 ProjectID CL-08317
 Page 1 of 1

For Professional Services Rendered Through May 31, 2023

For work on behalf of the client, Kentucky-American Water

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Principals</u>			
Ann Bulkley-Armour	1.75	675.00	1,181.25
<u>Associates</u>			
Anil Donmez	12.50	525.00	6,562.50
Total Labor			\$7,743.75
TOTAL AMOUNT DUE			\$7,743.75

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. (FID 04-3254813)

Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
 One Beacon Street, Suite 2600
 Boston, MA 02108

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:

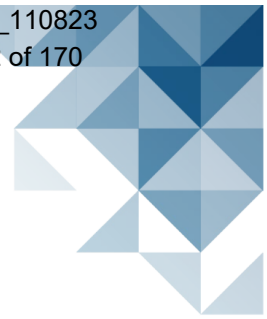
Citibank, N.A. New York
 SWIFT No.: CITIUS33
 ABA No.: [REDACTED]
 Account: BRATTLE GROUP - OPERATING
 Account No.: [REDACTED]

Project: CL08317
May 1 - May 31, 2023
Time Log for Ann Bulkley-Armour

Date	Description of Activity/Tasks	Hours
5/24/2023	Reviewed testimony.	1.75
TOTAL		1.75

Project: CL08317
May 1 - May 31, 2023
Time Log for Anil Donmez

Date	Description of Activity/Tasks	Hours
5/8/2023	Worked on the testimony report.	0.50
5/18/2023	Updated the testimony report by incorporating the discussion of Fed's recent interest rate hike. Examined and outlined business risks of proxy group companies.	4.00
5/19/2023	Updated the testimony report by incorporating the discussion of business risks of proxy group companies.	2.00
5/22/2023	Worked on the testimony report and the exhibits including CAPM and DCF models.	4.50
5/24/2023	Worked on the exhibits summarizing business risks.	0.50
5/25/2023	Worked on the exhibits summarizing business risks.	1.00
TOTAL		12.50



Nikole Bowen
Nikole.Bowen@amwater.com
Sr. Director Rates & Regulatory
Kentucky-American Water
727 Craig Road
St. Louis, MO 63141

August 29, 2023

Re: Cost of Capital Matters Rate Case- ROE

Dear Nikole,

Attached please find our invoice for work performed through June 2023 on the matter referenced above. Please let me know if you have any questions relating to this invoice or our work.

Sincerely,

Ann Bulkley

PRINCIPAL | BOSTON

JR



August 30, 2023

In Account With:

American Water Works Service Company
 AP Dept 1012
 Nikole.Bowen@amwater.com
 1 Water Street
 Camden NJ 08102-1658
 United States

Invoice Number 074219
 ProjectID CL-08317
 Page 1 of 1

For Professional Services Rendered Through July 31, 2023

For work on behalf of the client, Kentucky-American Water

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Principals</u>			
Ann Bulkley-Armour	4.75	675.00	3,206.25
<u>Senior Associate</u>			
Christopher Wall	10.00	600.00	6,000.00
Total Labor			\$9,206.25
TOTAL AMOUNT DUE			\$9,206.25

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. (FID 04-3254813)
 Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
 One Beacon Street, Suite 2600
 Boston, MA 02108

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com**ACH/Wire Payments:**

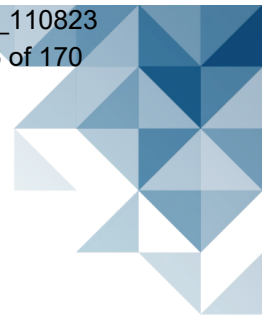
Citibank, N.A. New York
 SWIFT No.: CITIUS33
 ABA No. [REDACTED]
 Account: BRATTLE GROUP - OPERATING
 Account No. [REDACTED]

Project: CL08317
June 1 - June 30, 2023
Time Log for Bulkley-Armour, Ann
Task: 0001

Date	Description of Activity/Tasks	Hours
06/02/23	Reviewed draft testimony.	0.75
06/20/23	Reviewed comments on testimony and updated testimony.	2.50
06/21/23	Finalized testimony. Met with C. Wall.	1.00
06/26/23	Finalizing testimony.	0.50
TOTAL		4.75

Project: CL08317
June 1 - June 30, 2023
Time Log for Wall, Christopher
Task: 0001

Date	Description of Activity/Tasks	Hours
06/01/23	Developed the Direct Testimony and Exhibits.	1.00
06/02/23	Developed the Direct Testimony and Exhibits.	8.00
06/20/23	Updated the Direct Testimony.	0.75
06/21/23	Met with A. Bulkley.	0.25
TOTAL		10.00



Nikole Bowen
Nikole.Bowen@amwater.com
Sr. Director Rates & Regulatory
Kentucky-American Water
727 Craig Road
St. Louis, MO 63141

October 11, 2023

Re: Cost of Capital Matters Rate Case- ROE

Dear Nikole,

Attached please find our invoice for work performed through August 2023 on the matter referenced above. Please let me know if you have any questions relating to this invoice or our work.

Sincerely,

A handwritten signature in black ink that reads 'Ann Bulkley'.

Ann Bulkley

PRINCIPAL | BOSTON

JR

One Beacon Street, Suite 2600
Boston, MA 02108

MAIN +1.617.864.7900
FAX +1.617.507.0063

EMAIL Ann.Bulkley@brattle.com
WEBSITE brattle.com



October 04, 2023

In Account With:

American Water Works Service C
 AP Dept 1012
 Nikole.Bowen@amwater.com
 1 Water Street
 Camden NJ 08102-1658
 United States

Invoice Number 074625
 ProjectID CL-08317
 Page 1 of 1

For Professional Services Rendered Through August 31, 2023

For work on behalf of the client, Kentucky-American Water

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Principals</u>			
Ann Bulkley-Armour	2.00	675.00	1,350.00
<u>Senior Associate</u>			
Christopher Wall	16.50	600.00	9,900.00
<u>Research Analysts</u>			
Jaja Wang	3.50	350.00	1,225.00
Total Labor			\$12,475.00
TOTAL AMOUNT			\$12,475.00

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. (FID 04-3254813)

Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
 One Beacon Street, Suite 2600
 Boston, MA 02108

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:

Citibank, N.A. New York
 SWIFT No.: CITIUS33
 ABA No.: [REDACTED]
 Account: BRATTLE GROUP - OPERATING
 Account No.: [REDACTED]

Project: CL08317
August 1 - August 31, 2023
Time Log for Bulkley-Armour, Ann
Task: 0001

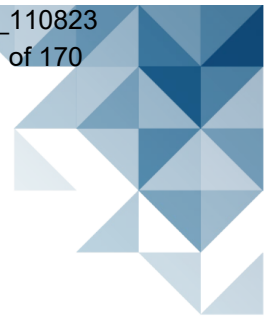
Date	Description of Activity/Tasks	Hours
08/09/23	Reviewed data requests and drafted responses.	1.50
08/14/23	Discussion on discovery request responses.	0.50
TOTAL		2.00

Project: CL08317
August 1 - August 31, 2023
Time Log for Wall, Christopher
Task: 0001

Date	Description of Activity/Tasks	Hours
08/08/23	Developed the responses and attachments to the DRs from the PSC, AG and LFUGC.	3.50
08/09/23	Developed the responses and attachments to the DRs from the PSC, AG and LFUGC.	7.50
08/10/23	Developed the responses and attachments to the DRs from the PSC, AG and LFUGC. Met with J. Wang.	5.50
TOTAL		16.50

Project: CL08317
August 1 - August 31, 2023
Time Log for Wang, Jaja
Task: 0001

Date	Description of Activity/Tasks	Hours
08/10/23	Gather workpapers for data request. Met with C. Wall.	3.50
TOTAL		3.50



Nikole Bowen
Nikole.Bowen@amwater.com
Sr. Director Rates & Regulatory
Kentucky-American Water
727 Craig Road
St. Louis, MO 63141

October 26, 2023

Re: Cost of Capital Matters Rate Case- ROE

Dear Nikole,

Attached please find our invoice for work performed through September 2023 on the matter referenced above. Please let me know if you have any questions relating to this invoice or our work.

Sincerely,

A handwritten signature in black ink that reads 'Ann Bulkley'.

Ann Bulkley

PRINCIPAL | BOSTON

JR



October 23, 2023

In Account With:

American Water Works Service C
 AP Dept 1012
 Nikole.Bowen@amwater.com
 1 Water Street
 Camden NJ 08102-1658
 United States

Invoice Number 074894
 ProjectID CL-08317
 Page 1 of 1

For Professional Services Rendered Through September 30, 2023

For work on behalf of the client, Kentucky-American Water

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Principals</u>			
Ann Bulkley-Armour	2.50	675.00	1,687.50
			<hr/>
Total Labor			\$1,687.50
			<hr/> <hr/>
			TOTAL AMOUNT
			\$1,687.50

Please note our updated banking information below. For additional information contact accountsreceivable@brattle.com.

Payable upon receipt in US Dollars to: The Brattle Group, Inc. (FID 04-3254813)

Finance Charge of 1.5% per month (18% APR) will be added to overdue invoices.

Please Remit Payment as Follows:

Check Payments:

The Brattle Group, Inc.
 One Beacon Street, Suite 2600
 Boston, MA 02108

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

ACH/Wire Payments:

Citibank, N.A. New York
 SWIFT No.: CITIUS33
 ABA No.: [REDACTED]
 Account: BRATTLE GROUP - OPERATING
 Account No.: [REDACTED]

Project: CL08317
September 1 - September 30, 2023
Time Log for Bulkley-Armour, Ann
Task: 0001

Date	Description of Activity/Tasks	Hours
09/08/23	Responded to discovery requests.	1.50
09/29/23	Reviewed intervenor testimony.	1.00
TOTAL		2.50

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

March 15, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 1004129
 SKO File No.: 10311/177409

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
 Fifth Third Bank, Cincinnati OH
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2023 Rate Case

Email Entire Invoice to: molly.vanover@amwater.com

Our Reference: 010311/177409/LWI/2404

Fees rendered this bill

\$ 1,080.00

Total Current Charges This Matter**\$ 1,080.00**

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
March 15, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
1 Water Street
Camden NJ 08102

INVOICE NO.: 1004129
SKO File No.: 10311/177409

Email Entire Invoice to: molly.vanover@amwater.com

MATTER NAME: 2023 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 1,080.00

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
PER ATTACHED 0.00

INVOICE TOTAL \$ 1,080.00

TOTAL BALANCE DUE \$1,080.00

BILL DATE: March 15, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
Camden, NJ 08102

2023 Rate Case

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
02/10/23	MEW	Participated on rate case affordability call with client	0.50	235.00	\$ 117.50
02/21/23	LWI	Review documents for projected income meeting; track history of same; correspond client re same	1.50	385.00	577.50
02/24/23	LWI	Prepare for and attend call re rate case filing schedules	1.00	385.00	385.00
SUBTOTAL			3.00		\$1,080.00

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$1,080.00

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L. W Ingram, III	Member	2.50	385.00	\$962.50
M. Wimberly	Member	0.50	235.00	\$117.50

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
April 11, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
1 Water Street
Camden NJ 08102

INVOICE NO.: 1007617
SKO File No.: 10311/177409

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: 2023 Rate Case

Email Entire Invoice to: molly.vanover@amwater.com

Our Reference: 010311/177409/LWI/2404

Fees rendered this bill \$ 2,485.50

Total Current Charges This Matter \$ 2,485.50

Balance as of 03/15/23 \$1,080.00

Less credits (payments, adjustments) \$0.00

Balance due on prior billings \$1,080.00

Total Amount Due This Matter \$3,565.50

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street**Suite 2100****Lexington, Kentucky 40507-1801****(859) 231-3000****Tax Id # 61-0421389**

April 11, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 1007617
 SKO File No.: 10311/177409

Email Entire Invoice to: molly.vanover@amwater.com

MATTER NAME: 2023 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 2,485.50

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
 PER ATTACHED 0.00

INVOICE TOTAL \$ 2,485.50

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
03/15/23	1004129	1,080.00

Total Balance Due on Previous Statements: \$ 1,080.00

TOTAL BALANCE DUE \$3,565.50

BILL DATE: April 11, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
Camden, NJ 08102

2023 Rate Case

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
03/03/23	LWI	Prepare for and attend forecasting call; attend call and related follow up	1.30	385.00	\$ 500.50
03/13/23	LWI	Work on test year issues; research for same; correspondence re same	1.50	385.00	577.50
03/14/23	LWI	Work on test year issues; research for same; confer client re same	1.70	385.00	654.50
03/14/23	GEW	Discussed with L. Ingram timing aspects of application for rate adjustment application	0.50	320.00	160.00
03/15/23	MLB	Discuss rate case timing issues with L. Ingram	0.20	270.00	54.00
03/20/23	LWI	Correspondence re case status	0.70	385.00	269.50
03/21/23	LWI	Work on timing issues and confer client re same	0.70	385.00	269.50
SUBTOTAL			6.60		\$2,485.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$2,485.50

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	0.20	270.00	\$54.00

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L. W Ingram, III	Member	5.90	385.00	\$2,271.50
G. E Wuetcher	Of Counsel	0.50	320.00	\$160.00

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

May 4, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 1010060
 SKO File No.: 10311/177409

Email Entire Invoice to: molly.vanover@amwater.com

MATTER NAME: 2023 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 4,413.50

7% AGREED UPON FEE DISCOUNT (308.95)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
 PER ATTACHED 0.00

INVOICE TOTAL \$ 4,104.55

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
03/15/23	1004129	1,080.00
04/11/23	1007617	2,485.50

Total Balance Due on Previous Statements: \$ 3,565.50

TOTAL BALANCE DUE \$7,670.05

BILL DATE: May 4, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
Camden, NJ 08102

2023 Rate Case

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
04/12/23	LWI	Review PSC precedent re rate recovery issues; correspond client re same	1.00	485.00	\$ 485.00
04/13/23	LWI	Confer client re various rate strategy issues; research for and provide documents for same	1.50	485.00	727.50
04/14/23	LWI	Work on AMI issues; research for same; correspond client re same; meet with client re same	2.30	485.00	1,115.50
04/20/23	LWI	Call with client re status and strategy; notes re same	1.00	485.00	485.00
04/27/23	LWI	Work on various ratemaking issues; research for same; confer client re same; attend call re same	1.50	485.00	727.50
04/28/23	LWI	Meet with client regarding witness issues; research mechanism issues; confer client re case strategy	1.80	485.00	873.00
SUBTOTAL			9.10		\$4,413.50

EXPENSES AND OTHER SERVICES

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$4,413.50

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L. W Ingram, III	Member	9.10	485.00	\$4,413.50

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
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*PLEASE INDICATE INVOICE NUMBER 1010060 ON PAYMENT

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
June 12, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
1 Water Street
Camden NJ 08102

INVOICE NO.: 1012952
SKO File No.: 10311/177409

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: 2023 Rate Case

Email Entire Invoice to: molly.vanover@amwater.com

Our Reference: 010311/177409/LWI/2404

Fees rendered this bill \$ 10,445.29

Total Current Charges This Matter \$ 10,445.29

Balance as of 05/04/23 \$7,670.05

Less credits (payments, adjustments) \$-3,565.50

Balance due on prior billings \$4,104.55

Total Amount Due This Matter \$14,549.84

*PLEASE INDICATE INVOICE NUMBER 1012952 ON PAYMENT

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
June 12, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
1 Water Street
Camden NJ 08102

INVOICE NO.: 1012952
SKO File No.: 10311/177409

Email Entire Invoice to: molly.vanover@amwater.com

MATTER NAME: 2023 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 11,231.50

COURTESY DISCOUNT (786.21)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED 0.00

INVOICE TOTAL \$ 10,445.29

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
05/04/23	1010060	4,104.55

Total Balance Due on Previous Statements: \$ 4,104.55

TOTAL BALANCE DUE \$14,549.84

BILL DATE: June 12, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 Camden, NJ 08102

2023 Rate Case**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
05/01/23	GEW	Research and prepare e-mail memorandum on KPSC approach to ratemaking issues	6.00	425.00	\$ 2,550.00
05/03/23	LWI	Prepare for AMI meeting with client; review files for same; attend meeting	1.70	485.00	824.50
05/04/23	LWI	Work on filing requirements issue; correspondence re same	1.00	485.00	485.00
05/05/23	LWI	Prepare for and attend testimony meeting; review and circulate CPCN requirements; review tariff issues	1.80	485.00	873.00
05/11/23	LWI	Planning meeting with client; work on revenue requirement issues	1.70	485.00	824.50
05/12/23	LWI	Continue work on revenue requirement issues; confer client re same; review documents for same	1.30	485.00	630.50
05/15/23	LWI	Work on customer notice issues; review history of same	0.50	485.00	242.50
05/16/23	LWI	Review regs for customer notice issue; confer client re same; confer KY Press re same	1.50	485.00	727.50
05/17/23	LWI	Continue work on customer notice issues	0.50	485.00	242.50
05/18/23	LWI	Work on metering issues	0.60	485.00	291.00
05/19/23	LWI	Confer client re case strategies	1.00	485.00	485.00
05/22/23	LWI	Work on case strategy issues; confer client re same; meeting re same	1.50	485.00	727.50
05/23/23	LWI	Prepare notice of intent; review regs for same; correspond client re same	1.50	485.00	727.50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
05/24/23	LWI	Meeting with client re tax issue	0.30	485.00	145.50
05/25/23	LWI	Attend planning call; work on capital plan issues; calls re same; work on CPCN issues	2.00	485.00	970.00
05/31/23	LWI	Work on tax expense issue and confer client re same; rate case notice efforts	1.00	485.00	485.00
SUBTOTAL			23.90		\$11,231.50

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$10,445.29

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L. W Ingram, III	Member	17.90	485.00	\$8,681.50
G. E Wuetcher	Of Counsel	6.00	425.00	\$2,550.00

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
July 5, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
1 Water Street
Camden NJ 08102

INVOICE NO.: 1015533
SKO File No.: 10311/177409

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
P.O. Box 11969
Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
Fifth Third Bank, Cincinnati OH
ABA/Bank Routing Number: [REDACTED]
Account Number: [REDACTED]

Please reference your account and invoice numbers.
Email remittance to payments@skofirm.com

Re: 2023 Rate Case

Email Entire Invoice to: molly.vanover@amwater.com

Our Reference: 010311/177409/LWI/2404

Fees rendered this bill	\$ 72,438.63
Disbursements	\$ 33.15
Total Current Charges This Matter	\$ 72,471.78

Balance as of 06/12/23	\$14,549.84
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Less credits (payments, adjustments)	\$-4,104.55
Balance due on prior billings	\$10,445.29

Total Amount Due This Matter

\$82,917.07

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

July 5, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 1015533
 SKO File No.: 10311/177409

Email Entire Invoice to: molly.vanover@amwater.com

MATTER NAME: 2023 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 77,891.00

COURTESY DISCOUNT (5,452.37)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
 PER ATTACHED 33.15

INVOICE TOTAL \$ 72,471.78

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
06/12/23	1012952	10,445.29

Total Balance Due on Previous Statements: \$ 10,445.29

TOTAL BALANCE DUE \$82,917.07

BILL DATE: July 5, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
Camden, NJ 08102

2023 Rate Case

LEGAL FEES

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/02/23	LWI	Work on filing requirements issues and confer client re same	1.00	485.00	\$ 485.00
06/05/23	LWI	Work on minimum filing requirement issues; review documents for same	1.50	485.00	727.50
06/05/23	MLB	Emails with client regarding minimum filing requirements	0.20	390.00	78.00
06/07/23	MLB	Discuss customer notice issues with Mr. Ingram	0.20	390.00	78.00
06/08/23	MLB	Attention to hearing for rate case issues; work on customer notice issues	1.80	390.00	702.00
06/09/23	MLB	Discuss application process with L. Ingram; attend bi-weekly team meeting	1.30	390.00	507.00
06/09/23	MEW	Participated on regulatory call with client	1.10	340.00	374.00
06/09/23	LWI	Prepare for and attend meeting with client re filing status; prepare for and attend meeting re affordability issue	2.50	485.00	1,212.50
06/12/23	LWI	Work on customer notice issues; research same; confer client and co-counsel re same; review filing materials	3.30	485.00	1,600.50
06/12/23	MLB	Phone call with L. Ingram regarding customer notice	0.20	390.00	78.00
06/12/23	MEW	Discussed notice with Mr. Ingram	0.10	340.00	34.00
06/12/23	MML	Communications with M. Braun and work on rate case status and strategy	0.50	290.00	145.00
06/13/23	MLB	Work on customer notice issues; emails with L. Ingram; phone call with L. Ingram and M. Wimberly	2.20	390.00	858.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/13/23	LWI	Review and discuss rate design and revenue issues; work on notice issues; confer client re same	3.30	485.00	1,600.50
06/13/23	MEW	Researched notice issue; Participated on call with Mr. Ingram and Ms. Braun re notice issue; Discussed notice with Mr. Newcomb and Mr. Ingram; Drafted section of notice and sent to client	1.50	340.00	510.00
06/13/23	MML	Confer and communications with L. Ingram and M. Braun; work with sharepoint; work with Kentucky Press regarding legal notice	1.40	290.00	406.00
06/14/23	MLB	Work on customer notice; work on proposed tariffs	2.90	390.00	1,131.00
06/14/23	LWI	Work on notice issues, testimony, and filing exhibits; confer client re same; work on tariff revisions	5.00	485.00	2,425.00
06/14/23	MEW	Reviewed and edited customer notice; Emailed with Mr. Ingram and Ms. Braun re customer notice	1.90	340.00	646.00
06/15/23	MLB	Work on customer notice and rate design issues	0.60	390.00	234.00
06/15/23	LWI	Work on customer notice; confer client re same; finalize same; work on AMI issues and related call and follow-up	2.50	485.00	1,212.50
06/15/23	MML	Communications with L. Ingram and Kentucky Press; work with customer notice	0.50	290.00	145.00
06/16/23	MML	Review multiple versions of proof of publication and finalize same; communications with Kentucky Press and L. Ingram	1.20	290.00	348.00
06/16/23	LWI	Continue work on customer notice issues; confer client re same	1.00	485.00	485.00
06/19/23	MEW	Drafted Application	0.30	340.00	102.00
06/19/23	LWI	Review and work on testimony and filing exhibits; meetings with client re same	2.50	485.00	1,212.50
06/20/23	MLB	Review filing exhibits to confirm compliance with regulations	2.70	390.00	1,053.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/20/23	MEW	Reviewed rate case exhibits on Sharepoint; Emailed Mr. Newcomb re edit to Exhibit 20	1.20	340.00	408.00
06/20/23	LWI	Work on filing exhibits and testimony; confer counsel multiple times re status and work plan; work on AMI issues	4.60	485.00	2,231.00
06/21/23	MML	Review communications from L. Ingram and M. Van Over; work with verifications received; review of filing requirements	0.70	290.00	203.00
06/21/23	MLB	Review of filing requirements	0.20	390.00	78.00
06/21/23	MEW	Drafted Application; Discussed exhibits with Mr. Ingram and Mr. Newcomb	2.20	340.00	748.00
06/21/23	LWI	Work on testimony and filing exhibits; calls and correspondence with client regarding same;	4.50	485.00	2,182.50
06/22/23	MLB	Bi-weekly status call; review minimum filing requirements; prepare tariffs	7.20	390.00	2,808.00
06/22/23	MEW	Discussed rate case responsibilities with Mr. Ingram, Ms. Braun, and Ms. Loy	0.80	340.00	272.00
06/22/23	LWI	Review filing exhibits and testimony; prepare work plan for filing; confer co-counsel re various filling and strategy issues	7.70	485.00	3,734.50
06/22/23	MEW	Participated on regulatory call; Drafted Application; Reviewed testimonies on Sharepoint	4.50	340.00	1,530.00
06/22/23	MML	Conference with L. Ingram, M. Braun and M. Wimberly regarding status of rate case and strategy for filing; communications with M. Van Over; review communications from team regarding open items; communication with Kentucky Press to confirm status of publication	1.60	290.00	464.00
06/23/23	MLB	Witness call; prepare tariffs	4.30	390.00	1,677.00
06/23/23	MEW	Reviewed testimonies on Sharepoint; Drafted application; Participated on call re tariff; Participated on call re testimonies; Sent application to Mr. Ingram and Ms. Braun	6.00	340.00	2,040.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/23/23	LWI	Review testimony and filing exhibits; confer with client multiple times re same; meeting with all witnesses; confer co-counsel re status	4.20	485.00	2,037.00
06/23/23	MML	Communications with attorneys; work on rate case, including tariff, verifications, application and support	2.60	290.00	754.00
06/24/23	MEW	Reviewed and edited testimony	0.90	340.00	306.00
06/24/23	LWI	Work on witness testimony	2.80	485.00	1,358.00
06/25/23	MLB	Prepare tariffs; review testimony	4.80	390.00	1,872.00
06/25/23	MEW	Reviewed and edited testimony; Reviewed and edited tariff	3.40	340.00	1,156.00
06/26/23	GRN	Request certified copy of Amended and Restated Articles of Incorporation dated 12/6/2013	0.10	115.00	11.50
06/26/23	MML	Work on rate case application, including testimony, support and tariff comparison; communications with M. Van Over, L. Ingram and M. Braun	5.20	290.00	1,508.00
06/26/23	MLB	Prepare tariffs; review testimony; review application exhibits	5.40	390.00	2,106.00
06/26/23	MEW	Discussed Application with Mr. Ingram; Edited Application; Posted Application to Sharepoint and sent email to client; Edited Testimony	2.50	340.00	850.00
06/26/23	LWI	Continue work on testimony and filing exhibits; confer client re same; work on AMI issues and calls re same	4.50	485.00	2,182.50
06/27/23	MEW	Reviewed and edited Testimonies; Edited Application; Participated on call with client re status of Testimonies and Exhibits; Reviewed Exhibits	3.70	340.00	1,258.00
06/27/23	MLB	Review filing requirements; work on tariff; work on testimony; phone calls and emails with client team	3.30	390.00	1,287.00
06/27/23	MML	Communications with L. Ingram and M. Braun; work on rate application exhibits	0.60	290.00	174.00
06/27/23	LWI	Work on testimony, filing exhibits, and supporting documentation; calls with client re same	5.50	485.00	2,667.50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
06/28/23	MLB	Review filing requirements; work on tariff; work on testimony; emails with client team	2.80	390.00	1,092.00
06/28/23	MEW	Participated on call with client re confidential information; Reviewed and edited Exhibit A; Drafted Petition for Confidential Protection; Reviewed testimonies and emailed Ms. Loy re finalization	4.80	340.00	1,632.00
06/28/23	LWI	Continue work on and review of testimony and exhibits; work on confidentiality issues; review data requests;	5.80	485.00	2,813.00
06/28/23	MML	Communications with attorneys; work on application, exhibits and testimony	3.20	290.00	928.00
06/29/23	MLB	Work on tariff, filing exhibits, and testimony; phone call with team	3.30	390.00	1,287.00
06/29/23	LWI	Continue work on various testimony and exhibit issues; confer client and co-counsel re same	5.50	485.00	2,667.50
06/29/23	MEW	Drafted Petition for Confidential Protection; Participated on review call with client; Reviewed and edited testimony; Reviewed exhibits	4.30	340.00	1,462.00
06/29/23	MML	Communications with attorneys and client; work on application, exhibits, testimony, petition for confidential treatment and confidential redactions	12.20	290.00	3,538.00
06/30/23	MLB	Work on finalizing application and exhibits thereto; phone call with client team	4.20	390.00	1,638.00
06/30/23	MML	Communications with attorneys and client; finalize application, exhibits, testimony, petition for confidential treatment and confidential redactions	6.30	290.00	1,827.00
06/30/23	MEW	Reviewed Application, Exhibits, Testimony, and confidential information to prepare for rate case filing; Sent confidential information to PSCED	3.70	340.00	1,258.00
06/30/23	LWI	Meet with client re status; review notes for same; final review of all Application	3.00	485.00	1,455.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		materials; finalize and file same			
SUBTOTAL			197.30		\$77,891.00

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
06/27/23	File Articles Other <i>KY State Treasurer - Certified copy of Amended and Restated Articles of Incorporation of Kentucky-American Water Co</i>	13.50
06/30/23	Long distance transportation, mileage <i>frankfort 6/27</i> <i>VENDOR: ROSS, RANDALL H; INVOICE#: 63023; DATE: 6/30/2023</i>	19.65
SUBTOTAL		33.15
GRAND TOTAL:		\$72,471.78

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	47.60	390.00	\$18,564.00
L. W Ingram, III	Member	70.70	485.00	\$34,289.50
M. Wimberly	Member	42.90	340.00	\$14,586.00
M. M Loy	Paralegal	36.00	290.00	\$10,440.00
G. R Nowlin	Paralegal	0.10	115.00	\$11.50

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

August 3, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 1018662
 SKO File No.: 10311/177409

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
 Fifth Third Bank, Cincinnati OH
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2023 Rate Case

Email Entire Invoice to: molly.vanover@amwater.com

Our Reference: 010311/177409/LWI/2404

Fees rendered this bill	\$ 26,115.79
Disbursements	\$ 5.24
Total Current Charges This Matter	\$ 26,121.03

Balance as of 07/05/23	\$82,917.07
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Less credits (payments, adjustments)	\$-10,445.29
Balance due on prior billings	\$72,471.78

Total Amount Due This Matter

\$98,592.81

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
August 3, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
1 Water Street
Camden NJ 08102

INVOICE NO.: 1018662
SKO File No.: 10311/177409

Email Entire Invoice to: molly.vanover@amwater.com

MATTER NAME: 2023 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	28,081.50
COURTESY DISCOUNT	(1,965.71)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	5.24
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INVOICE TOTAL	\$ 26,121.03
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BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
07/05/23	1015533	72,471.78

Total Balance Due on Previous Statements:	\$ 72,471.78
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TOTAL BALANCE DUE	\$98,592.81
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BILL DATE: August 3, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 Camden, NJ 08102

2023 Rate Case**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
07/06/23	MEW	Participated on regulatory call with client; Drafted confidentiality agreement and sent to AG	0.50	340.00	\$ 170.00
07/06/23	LWI	Meet with client re status; work on confidentiality issue	1.00	485.00	485.00
07/06/23	MLB	Weekly status call with team	0.50	390.00	195.00
07/07/23	MLB	Receive filing deficiency and respond to same; multiple calls and emails with client team	3.80	390.00	1,482.00
07/07/23	MML	Review PSC letter; communications with M. Braun related to same and data requests	0.20	290.00	58.00
07/07/23	LWI	Work on deficiency issue; confer co-counsel re same	1.00	485.00	485.00
07/11/23	MEW	Discussed DR1 with Mr. Ingram; Reviewed DR1 confidentiality to prepare for call; Participated on client call re DR1 review	1.30	340.00	442.00
07/11/23	LWI	Review/edit DR responses; confer client and co-counsel re same; review prior case record for same	4.20	485.00	2,037.00
07/11/23	MML	Communications with L. Ingram and M. Braun regarding data responses and work on same; communication with M. Van Over	0.60	290.00	174.00
07/12/23	MLB	Receive deficiency letter; discuss strategy with team; draft motion; review client edits	1.40	390.00	546.00
07/12/23	MEW	Reviewed excel files in response to DR 1 before call with client; Participated on call with client re excel files; Discussed	1.80	340.00	612.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		production of excel files with Mr. Bruner; Edited PSC DR 1			
07/12/23	MEW	Reviewed deficiency cured filing; Discussed options with Mr. Ingram and Ms. Braun; Reviewed and edited Motion	0.30	340.00	102.00
07/12/23	LWI	Work on discovery responses and deficiency issues; confer co-counsel and client re same	3.50	485.00	1,697.50
07/12/23	MML	Work on PSC data responses; communications with attorneys and M. Van Over related to same; review PSC deficiency cured letter	0.80	290.00	232.00
07/13/23	MEW	Drafted LFUCG confidentiality agreement and sent to Mr. Osterloh; Participated on call with client re DR 1; Edited response to Question 1; Reviewed and edited motion and emailed Mr. Ingram	1.90	340.00	646.00
07/13/23	MLB	Work on issues related to Motion for Ruling Regarding Sufficiency of Application	1.10	390.00	429.00
07/13/23	LWI	Work on deficiency issues; multiple phone calls re same; work on motion for ruling on same; correspond client re same	3.00	485.00	1,455.00
07/13/23	MML	Communications with L. Ingram and M. Wimberly; review communications from client; work on responses to PSC's initial requests	0.40	290.00	116.00
07/14/23	MLB	Finalize and file Motion for Ruling on Sufficiency of Application	0.40	390.00	156.00
07/14/23	MEW	Reviewed DRs for confidentiality; Drafted Petition for Confidential Protection	3.70	340.00	1,258.00
07/14/23	LWI	Finalize Motion for Ruling; confer client and co-counsel re same; work on DR responses and confer client re same; consider confidentiality issues	3.50	485.00	1,697.50
07/14/23	MML	Communications with L. Ingram and M. Wimberly; work on PSC initial data requests	0.40	290.00	116.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
07/16/23	MML	Review and work on responses to PSC's initial data requests	2.60	290.00	754.00
07/17/23	MEW	Reviewed and responded to comments to Petition for Confidential Protection; Participated on call with client re PSC DR1; Discussed PSC DR 1 with Mr. Ingram and Ms. Loy; Reviewed and edited Petition; Reviewed zip files; Responded to Ms. Loy re confidential files	1.20	340.00	408.00
07/17/23	LWI	Work on data responses; prepare for meeting with client re same; confer co-counsel re same	2.80	485.00	1,358.00
07/17/23	MML	Review and work on responses to PSC's initial data requests, including confidential and public versions; communications and conferences with attorneys	5.80	290.00	1,682.00
07/18/23	MLB	Work on deficiency-related issues	1.50	390.00	585.00
07/18/23	MEW	Reviewed final DRs; Emailed Ms. Loy re edits to final DRs; Discussed confidential attachments to 33 with Mr. Ingram and Ms. Loy; Discussed confidential attachments to 33 with Ms. Albrecht; Prepared confidential information for sending; Sent confidential information to PSCED and intervenor	2.80	340.00	952.00
07/18/23	MML	Communications and conferences with attorneys; review and work on responses to PSC's initial data requests, including confidential and public versions; finalize same for filing; prepare confidential file share link for PSC	4.80	290.00	1,392.00
07/18/23	LWI	Work on responses to DRs; edit, finalize, and file same; consider confidentiality agreement issues; confer client and co-counsel re strategy issues	4.00	485.00	1,940.00
07/19/23	MLB	Work on confidentiality agreement issues with AG; discuss rate case matters with L. Ingram	0.40	390.00	156.00
07/19/23	MEW	Emailed Mr. Ingram re confidentiality agreement	0.10	340.00	34.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
07/19/23	LWI	Confer client re status; work on strategy issues and prepare for coming discovery; review confidentiality issues	1.30	485.00	630.50
07/20/23	MEW	Participated on regulatory call with client	0.40	340.00	136.00
07/20/23	MLB	Biweekly status call with team	0.40	390.00	156.00
07/20/23	LWI	Work on discovery process issues; work on confidentiality process	1.00	485.00	485.00
07/21/23	MEW	Discussed AG confidentiality agreement with Mr. Ingram	0.10	340.00	34.00
07/21/23	MLB	Work on confidentiality issues pertaining to AG; review order establishing procedural schedule	0.40	390.00	156.00
07/21/23	LWI	Review procedural schedule; confer client and co-counsel re same; work on confidentiality agreement and confer opposing counsel re same; edit same and related correspondence	1.30	485.00	630.50
07/21/23	MML	Communication with L. Ingram; review procedural order and calendar deadlines	0.60	290.00	174.00
07/24/23	MEW	Provided confidential information to AG	0.10	340.00	34.00
07/24/23	LWI	Finalize and circulate confidentiality agreement; work on case strategy issues	1.00	485.00	485.00
07/25/23	MLB	Review order denying motion to have application deemed filed as of June 30	0.20	390.00	78.00
07/25/23	MML	Communications with attorneys regarding confidential information and upcoming data requests	0.40	290.00	116.00
07/25/23	MML	Begin to review and prepare affidavit and proof of publication for filing	0.80	290.00	232.00
07/26/23	MML	Finalize review and preparation of affidavit and proof of publication for filing; email with L. Ingram	0.40	290.00	116.00
07/27/23	MLB	Emails with team regarding upcoming discovery requests	0.10	390.00	39.00
07/31/23	LWI	Review case status and analysis of case issues; prepare for discovery	1.50	485.00	727.50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		SUBTOTAL	71.30		\$28,081.50

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
07/07/23	Local Transportation; Mileage <i>richmond rd. 6/28</i> <i>VENDOR: Haymes, Jasen; INVOICE#: 70723; DATE: 7/7/2023</i>	5.24
	SUBTOTAL	5.24
GRAND TOTAL:		\$26,121.03

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	10.20	390.00	\$3,978.00
L. W Ingram, III	Member	29.10	485.00	\$14,113.50
M. Wimberly	Member	14.20	340.00	\$4,828.00
M. M Loy	Paralegal	17.80	290.00	\$5,162.00

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

September 6, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 1021551
 SKO File No.: 10311/177409

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
 Fifth Third Bank, Cincinnati OH
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2023 Rate Case

Email Entire Invoice to: molly.vanover@amwater.com

Our Reference: 010311/177409/LWI/2404

Fees rendered this bill

\$ 75,675.03

Total Current Charges This Matter**\$ 75,675.03**

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
September 6, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
1 Water Street
Camden NJ 08102

INVOICE NO.: 1021551
SKO File No.: 10311/177409

Email Entire Invoice to: molly.vanover@amwater.com

MATTER NAME: 2023 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	81,371.00
<i>COURTESY DISCOUNT</i>	<i>(5,695.97)</i>
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
INVOICE TOTAL	<u>\$ 75,675.03</u>
TOTAL BALANCE DUE	<u><u>\$75,675.03</u></u>

BILL DATE: September 6, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 Camden, NJ 08102

2023 Rate Case**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
08/01/23	MLB	Meet with client team regarding data response plans	0.50	390.00	\$ 195.00
08/01/23	LWI	Discovery prep efforts; correspondence re same	1.00	485.00	485.00
08/02/23	MML	Communication with L. Ingram; revisions to proof of publication for PSC filing	0.20	290.00	58.00
08/02/23	LWI	Continue work on discovery preparation efforts; meet with client and co-counsel re same; finalize and file proof of publication	2.20	485.00	1,067.00
08/03/23	MLB	Biweekly regulatory call; work on discovery response workflows	1.20	390.00	468.00
08/03/23	MEW	Participated on regulatory call with client	0.80	340.00	272.00
08/03/23	LWI	Meet with client re strategy and tasks; prepare for discovery	1.50	485.00	727.50
08/03/23	MML	Communications with team regarding incoming data requests and strategy for responding to same	0.30	290.00	87.00
08/04/23	MLB	Review the PSC's second set of data requests and work on responses to same; review the AG's first set of data requests and work on responses to same; review LFUCG's first set of data requests and work on responses to same; emails with client and opposing counsel	5.70	390.00	2,223.00
08/04/23	MML	Communications with attorneys and M. Van Over; begin to review data requests received from PSC, LFUCG and AG and work on word forms and responses to same	5.10	290.00	1,479.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
08/05/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests	1.80	390.00	702.00
08/06/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests	0.80	390.00	312.00
08/07/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; discuss with L. Ingram	1.70	390.00	663.00
08/07/23	MEW	Emailed Ms. Goad re link to confidential information	0.10	340.00	34.00
08/07/23	MML	Communication with M. Wimberly; prepare file share link with confidential information for AG	0.20	290.00	58.00
08/07/23	LWI	Review and analyze discovery; review draft DRs; confer client re same	2.50	485.00	1,212.50
08/08/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on confidential responses; status call with team	3.80	390.00	1,482.00
08/08/23	MEW	Reviewed DRs; Discussed workflow with Mr. Ingram and Ms. Braun	1.20	340.00	408.00
08/08/23	LWI	Work on data responses; confer co-counsel re same; confer client re same; review PSC history for same	4.60	485.00	2,231.00
08/09/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests	3.30	390.00	1,287.00
08/09/23	MEW	Reviewed materials in preparation for meeting with client re question about changes; Participated on call with client re question about changes	0.70	340.00	238.00
08/09/23	LWI	Continue work on data responses; confer client and co-counsel re same; related correspondence and research PSC precedent	7.20	485.00	3,492.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
08/10/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests; draft notice of adoption for Selinger testimony	3.70	390.00	1,443.00
08/10/23	LWI	Work on data responses; confer co-counsel re same; confer client re same	5.20	485.00	2,522.00
08/10/23	MML	Communications with client; work on data responses, verifications	1.20	290.00	348.00
08/11/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests; status call with team	6.70	390.00	2,613.00
08/11/23	LWI	Review data responses; confer client re same	2.50	485.00	1,212.50
08/11/23	MEW	Drafted Petition for Confidential Protection; Participated on call with client re DRs	1.50	340.00	510.00
08/11/23	MML	Communications with attorneys and M. Van Over; work on data responses and verifications	2.80	290.00	812.00
08/12/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests	3.60	390.00	1,404.00
08/12/23	MEW	Researched confidentiality of Moody's reports; Emailed Mr. Ingram and Ms. Braun re confidentiality; Discussed confidentiality with Mr. Ingram	0.80	340.00	272.00
08/12/23	LWI	Review and work on data responses; confer with client re same and related correspondence	5.20	485.00	2,522.00
08/13/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests	1.60	390.00	624.00
08/13/23	MEW	Reviewed confidential attachments; Emailed Ms. Bulkley re confidential attachments; Drafted Petition for	1.80	340.00	612.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		Confidential Protection			
08/14/23	MEW	Emailed Ms. Bulkley re confidentiality; Discussed DRs with Mr. Ingram; Participated on call with client	0.80	340.00	272.00
08/14/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests	2.80	390.00	1,092.00
08/14/23	LWI	Work on data responses; confer client and co-counsel re same	6.30	485.00	3,055.50
08/14/23	MML	Communications with attorneys; work on responses to AG, LFUCG and PSC second set of data requests	2.50	290.00	725.00
08/15/23	MML	Conference call with team regarding data responses status; conference call with M. Schwarzell and team related data response confidentiality	1.00	290.00	290.00
08/15/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests	4.30	390.00	1,677.00
08/15/23	MEW	Discussed status of DRs with Mr. Ingram, Ms. Braun, and Ms. Loy; Participated on confidentiality call with client; Participated on confidentiality call with client; Drafted Petition for Confidential Protection	3.20	340.00	1,088.00
08/15/23	MML	Communications with attorneys; work on reviewing and finalizing AG data responses and attachments	4.80	290.00	1,392.00
08/15/23	LWI	Continue work on data responses; confer client re same; confer co-counsel re same	6.80	485.00	3,298.00
08/16/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests; status call with team	5.70	390.00	2,223.00
08/16/23	MEW	Reviewed and edited DRs; Participated on DR review call with client; Emailed with Ms. Loy re confidentiality of	2.30	340.00	782.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		attachments; Drafted Petition for Confidential Protection			
08/16/23	LWI	Continue work on data responses; confer client re same	10.00	485.00	4,850.00
08/16/23	MML	Communications with attorneys; work on reviewing and finalizing AG, LFUCG and second set of PSC data responses and attachments; work on confidential responses and attachments to same	6.60	290.00	1,914.00
08/17/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests; status call with teams	5.80	390.00	2,262.00
08/17/23	MEW	Reviewed and edited DR responses; Prepared and edited Petition for Confidential Protection; Participated on discovery call with client; Discussed filing with internal team; Reviewed confidential redactions from Ms. Loy	7.10	340.00	2,414.00
08/17/23	LWI	Continue work on data responses; confer client re same	8.50	485.00	4,122.50
08/17/23	MML	Communications with attorneys; work on reviewing and finalizing AG, LFUCG and second set of PSC data responses and attachments; work on confidential responses and attachments to same	14.00	290.00	4,060.00
08/18/23	MEW	Reviewed and edited DR responses; Reviewed and edited Petition; Participated on call with Mr. Ingram, Ms. Braun, and Ms. Loy re finalizing and filing DR responses; Filed Petition and Notice of Adoption; Sent confidential information to PSC	5.40	340.00	1,836.00
08/18/23	MLB	Work on responses to PSC's second set of data requests; work on responses to AG's first data requests; work on responses to LFUCG's first data requests; status call with teams	5.20	390.00	2,028.00
08/18/23	LWI	Continue work on data responses; finalize and file same; confer client and co-counsel re same	6.50	485.00	3,152.50
08/18/23	MML	Communications with attorneys; review and finalize AG, LFUCG and second set	8.60	290.00	2,494.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		of PSC data responses and attachments, including confidential responses; prepare file share link of confidential materials for PSC			
08/21/23	MLB	Emails with L. Ingram regarding filing Kennedy verification	0.10	390.00	39.00
08/21/23	MML	Review email from team and M. Van Over regarding verification and follow up from filings	0.20	290.00	58.00
08/22/23	MLB	File L. Kennedy verification; draft cover letter	0.30	390.00	117.00
08/23/23	MLB	Emails with team regarding rate implementation and refund issues	0.30	390.00	117.00
08/24/23	LWI	Correspond and confer with client re process and strategy issues	0.80	485.00	388.00
08/30/23	MEW	Participated on call with client re discovery process	0.50	340.00	170.00
08/30/23	MLB	Prepare for and attend call with team regarding discovery process improvements	0.80	390.00	312.00
08/30/23	LWI	Prepare for next round of discovery; confer client re same	1.00	485.00	485.00
08/31/23	LWI	Work on discovery process; work on base period update process	1.20	485.00	582.00
SUBTOTAL			206.40		\$81,371.00

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$75,675.03

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	59.70	390.00	\$23,283.00

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
L. W Ingram, III	Member	73.00	485.00	\$35,405.00
M. Wimberly	Member	26.20	340.00	\$8,908.00
M. M Loy	Paralegal	47.50	290.00	\$13,775.00

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

October 2, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 1024470
 SKO File No.: 10311/177409

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
 Fifth Third Bank, Cincinnati OH
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2023 Rate Case

Email Entire Invoice to: molly.vanover@amwater.com

Our Reference: 010311/177409/LWI/2404

Fees rendered this bill

\$ 37,722.19

Total Current Charges This Matter**\$ 37,722.19**

Balance as of 09/06/23

\$75,675.03

Less credits (payments, adjustments)

\$0.00

Balance due on prior billings**\$75,675.03****Total Amount Due This Matter****\$113,397.22**

STOLL · KEENON · OGDEN
PLLC
300 West Vine Street
Suite 2100
Lexington, Kentucky 40507-1801
(859) 231-3000
Tax Id # 61-0421389
October 2, 2023

Kentucky-American Water Company
Attn: Ms. Molly Van Over
AP Dept. 1012
1 Water Street
Camden NJ 08102

INVOICE NO.: 1024470
SKO File No.: 10311/177409

Email Entire Invoice to: molly.vanover@amwater.com

MATTER NAME: 2023 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED	40,561.50
COURTESY DISCOUNT	(2,839.31)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
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INVOICE TOTAL	\$ 37,722.19
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BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
09/06/23	1021551	75,675.03

Total Balance Due on Previous Statements:	\$ 75,675.03
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TOTAL BALANCE DUE	<u>\$113,397.22</u>
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BILL DATE: October 2, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 Camden, NJ 08102

2023 Rate Case**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
09/06/23	MLB	Emails with team regarding discovery procedures; discuss with L. Ingram and M. Wimberly	0.20	390.00	\$ 78.00
09/06/23	MML	Communications with attorneys regarding supplemental data requests	0.20	290.00	58.00
09/06/23	MEW	Discussed DRs with Mr. Ingram and Ms. Braun	0.10	340.00	34.00
09/06/23	LWI	Meet with client re discovery issues and process; prepare for discovery	1.50	485.00	727.50
09/07/23	MLB	Review order regarding rate case hearing; review AG requests; review PSC requests; discuss with client; work on responses to PSC requests	1.60	390.00	624.00
09/07/23	MEW	Reviewed DRs from PSC Staff; Reviewed DRs from AG; Reviewed DRs from LFUCG	0.80	340.00	272.00
09/07/23	LWI	Receive/review discovery; correspond client re same; consider responses to same	2.50	485.00	1,212.50
09/07/23	MML	Review AG, LFUCG and PSC supplemental data requests and communications from client and attorneys	0.80	290.00	232.00
09/08/23	MLB	Status call with team; work on AG responses; work on PSC responses	1.70	390.00	663.00
09/08/23	LWI	Work on discovery issues; confer client re same; research for same regarding relevance	2.50	485.00	1,212.50
09/08/23	MEW	Participated on call with client re discovery responses; Researched relevance issue	2.40	340.00	816.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
09/09/23	MLB	Work on responses to AG's Second Requests for Information	0.60	390.00	234.00
09/10/23	LWI	Work on discovery responses	1.50	485.00	727.50
09/11/23	MLB	Meeting with client team to discuss AMI data requests; work on PSC responses; work on AG responses; status call with team; work on LFUCG responses	3.90	390.00	1,521.00
09/11/23	MEW	Participated on call with client re DRs; Drafted response to AG 2-8	1.20	340.00	408.00
09/11/23	LWI	Meetings with client re data responses; review and edit responses	2.60	485.00	1,261.00
09/12/23	MLB	Work on AG responses; work on PSC responses	3.30	390.00	1,287.00
09/12/23	MML	Review and preparation of responses to PSC third data requests, LFUCG second data requests and AG second data requests; communications with client and SKO attorneys related to same	2.20	290.00	638.00
09/12/23	LWI	Work on data responses and confer client multiple times re same; research for same	4.50	485.00	2,182.50
09/12/23	MEW	Reviewed and edited DRs	1.10	340.00	374.00
09/13/23	MLB	Work on AG data responses; work on PSC data responses; status call with team	2.80	390.00	1,092.00
09/13/23	ES	Began drafting petition for confidential protection in anticipation of upcoming discovery filings.	0.20	300.00	60.00
09/13/23	MEW	Participated on call with client re DRs	0.50	340.00	170.00
09/13/23	MML	Review and preparation of responses to PSC third data requests, LFUCG second data requests and AG second data requests; communications with client and SKO attorneys related to same	2.60	290.00	754.00
09/13/23	LWI	Work on confidential protection issues; work on data responses; confer with client re same; analysis of case issues;	4.10	485.00	1,988.50

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		work on tax issues; hearing prep efforts			
09/14/23	MLB	Regulatory team meeting; work on AG responses; work on PSC responses; discuss strategy for brief	3.80	390.00	1,482.00
09/14/23	LWI	Attend status meeting with client; work on data responses; research for same; work on strategy issues; consider brief and rebuttal issues; hearing prep work	5.20	485.00	2,522.00
09/14/23	MEW	Discussed brief with SKO team	0.50	340.00	170.00
09/14/23	MML	Review and preparation of responses to PSC third data requests, LFUCG second data requests and AG second data requests; meeting with SKO attorneys related to same and post hearing brief	2.30	290.00	667.00
09/15/23	MLB	Work on PSC responses; work on AG responses; status call with team	2.60	390.00	1,014.00
09/15/23	MEW	Reviewed and edited DRs; Participated on call with client re DRs; Emailed with client re confidentiality of DR; Discussed confidentiality of DR with Mr. Ingram	0.90	340.00	306.00
09/15/23	LWI	Work on data responses; confer client re same	1.50	485.00	727.50
09/15/23	MML	Review and preparation of responses to PSC third data requests, LFUCG second data requests and AG second data requests; communications with SKO attorneys related to same	1.80	290.00	522.00
09/16/23	MLB	Work on AG responses; work on LFUCG responses	0.40	390.00	156.00
09/16/23	LWI	Work on data responses	2.00	485.00	970.00
09/18/23	MML	Review and preparation of responses to PSC third data requests, LFUCG second data requests and AG second data requests; communications with client and SKO attorneys related to same	2.00	290.00	580.00
09/18/23	MLB	Work on PSC responses; work on AG responses; status call with team	0.80	390.00	312.00
09/18/23	MEW	Reviewed and edited DRs; Participated on call with client re DRs; Emailed Ms.	0.90	340.00	306.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
		Loy re confidential DRs			
09/18/23	LWI	Continue work on data responses; confer client re same	3.20	485.00	1,552.00
09/19/23	MLB	Work on PSC responses; work on AG responses; status call with team	1.50	390.00	585.00
09/19/23	ES	Drafted petition for confidential protection of personal and proprietary information for the second round of discovery in ongoing rate case.	1.80	300.00	540.00
09/19/23	MEW	Reviewed and edited DRs; Compiled notes re confidential documents and sent to Ms. Childress to draft Petition for Confidential Protection	0.90	340.00	306.00
09/19/23	LWI	Work on data responses; confer client re same	2.00	485.00	970.00
09/19/23	MML	Review and preparation of responses to PSC third data requests, LFUCG second data requests and AG second data requests; communications with client and SKO attorneys related to same	2.40	290.00	696.00
09/20/23	MLB	Work on PSC responses; meet with team	1.80	390.00	702.00
09/20/23	ES	Conferred with L. Ingram re: drafting post-hearing briefing in ongoing rate case.	0.30	300.00	90.00
09/20/23	MML	Review and begin to finalize responses to PSC third data requests, LFUCG second data requests and AG second data requests; communications with client and SKO attorneys related to same	4.00	290.00	1,160.00
09/20/23	LWI	Meet with client re case strategy and planning; work on DRs and related process; work on briefing strategy	3.30	485.00	1,600.50
09/21/23	MEW	Reviewed and edited Petition for Confidential Protection; Drafted transmittal letter for Petition for Confidential Protection; Filed Petition for Confidential Protection; Emailed confidential information to PSCED and intervenors	0.40	340.00	136.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
09/21/23	MML	Review and finalize responses to PSC third data requests, LFUCG second data requests and AG second data requests for filing; communications with SKO attorneys related to same; prepare confidential files for under seal filing	1.70	290.00	493.00
09/21/23	LWI	Finalize and file DRs; work on briefing strategy	2.50	485.00	1,212.50
09/22/23	LWI	Confer AG counsel; work on confidentiality issue; confer client re same	1.50	485.00	727.50
09/28/23	MLB	Review rebuttal testimony matrix file provided by C. Cephas	0.20	390.00	78.00
09/29/23	MLB	Review memorandum of shared witnesses; review Meyer testimony; review Baudino testimony	1.60	390.00	624.00
09/29/23	LWI	Review intervenor testimony; review cited authority	1.50	485.00	727.50
SUBTOTAL			100.70		\$40,561.50

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$37,722.19

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	26.80	390.00	\$10,452.00
L. W Ingram, III	Member	41.90	485.00	\$20,321.50
M. Wimberly	Member	9.70	340.00	\$3,298.00
E. Childress	Associate	2.30	300.00	\$690.00
M. M Loy	Paralegal	20.00	290.00	\$5,800.00

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

November 2, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 1027104
 SKO File No.: 10311/177409

PAYMENT REMITTANCE

Payments via regular mail:

STOLL · KEENON · OGDEN PLLC
 P.O. Box 11969
 Lexington, Kentucky 40579-1969

Payments via ACH or EFT:

Stoll Keenon Ogden PLLC IOLTA Account
 Fifth Third Bank, Cincinnati OH
 ABA/Bank Routing Number: [REDACTED]
 Account Number: [REDACTED]

Please reference your account and invoice numbers.
 Email remittance to payments@skofirm.com

Re: 2023 Rate Case

Email Entire Invoice to: molly.vanover@amwater.com

Our Reference: 010311/177409/LWI/2404

Fees rendered this bill

\$ 35,740.36

Total Current Charges This Matter**\$ 35,740.36**

Balance as of 10/02/23

\$113,397.22

Less credits (payments, adjustments)

\$-75,675.03

Balance due on prior billings**\$37,722.19****Total Amount Due This Matter****\$73,462.55**

*PLEASE INDICATE INVOICE NUMBER 1027104 ON PAYMENT

STOLL · KEENON · OGDEN

PLLC

300 West Vine Street

Suite 2100

Lexington, Kentucky 40507-1801

(859) 231-3000

Tax Id # 61-0421389

November 2, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 1 Water Street
 Camden NJ 08102

INVOICE NO.: 1027104
 SKO File No.: 10311/177409

Email Entire Invoice to: molly.vanover@amwater.com

MATTER NAME: 2023 Rate Case

TOTAL FEES FOR PROFESSIONAL SERVICES PER ATTACHED 38,430.50

COURTESY DISCOUNT (2,690.14)

TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES
 PER ATTACHED 0.00

INVOICE TOTAL \$ 35,740.36

BALANCE DUE from previous statements:

Bill Date	Invoice	Outstanding Amount
10/02/23	1024470	37,722.19

Total Balance Due on Previous Statements: \$ 37,722.19

TOTAL BALANCE DUE \$73,462.55

BILL DATE: November 2, 2023

Kentucky-American Water Company
 Attn: Ms. Molly Van Over
 AP Dept. 1012
 Camden, NJ 08102

2023 Rate Case**LEGAL FEES**

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/02/23	MML	Review data responses and testimony; begin to prepare electronic witness books	2.80	290.00	\$ 812.00
10/02/23	LWI	Continue review of intervenor testimony; prepare for call with client re same	1.50	485.00	727.50
10/03/23	MEW	Reviewed testimony; Participated in call with client re rebuttal testimony	1.50	340.00	510.00
10/03/23	MML	Continue to prepare electronic witness books	2.60	290.00	754.00
10/03/23	LWI	Work on rebuttal testimony issues; confer client re same	1.50	485.00	727.50
10/04/23	MLB	Emails with team regarding base period update	0.20	390.00	78.00
10/04/23	MML	Continue to prepare electronic witness books	0.70	290.00	203.00
10/04/23	LWI	Meet with client re rebuttal testimony issues; follow up re same; work on case update issues	1.30	485.00	630.50
10/05/23	MML	Continue to prepare electronic witness books; begin to finalize same	5.20	290.00	1,508.00
10/05/23	MEW	Prepared and uploaded to Sharepoint testimony shells	0.30	340.00	102.00
10/06/23	MEW	Participated on call with client re AMI	0.70	340.00	238.00
10/06/23	MML	Continue to prepare and finalize electronic witness books	1.20	290.00	348.00
10/06/23	LWI	Work on various rebuttal issues; confer client re same	2.20	485.00	1,067.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/08/23	MML	Continue preparation of electronic witness books; prepare file share link of same	2.00	290.00	580.00
10/09/23	MLB	Review matrix of rebuttal issues	0.30	390.00	117.00
10/10/23	MLB	Review order granting and denying in part confidential protection; prepare for and attend meeting with D. Pippen and team regarding rebuttal and hearing issues	1.30	390.00	507.00
10/10/23	MEW	Reviewed confidentiality orders; Discussed witness prep with Mr. Ingram and Ms. Braun; Participated on call with client re witness prep	1.80	340.00	612.00
10/10/23	MML	Finalize preparation of electronic witness books; prepare individual file share links for each witness and distribute to same	3.20	290.00	928.00
10/10/23	LWI	Review witness notebooks; work on rebuttal and hearing issues; meet with client re same	2.50	485.00	1,212.50
10/11/23	MLB	Meet with E. Childress to discuss brief preparation	0.30	390.00	117.00
10/11/23	LWI	Work on performance pay issue; consider rebuttal for same	2.20	485.00	1,067.00
10/12/23	LWI	Confer client re status	1.00	485.00	485.00
10/13/23	ES	Reviewed prior final orders in KAW rate cases and began drafting template of post-hearing brief for ongoing rate case	0.90	300.00	270.00
10/13/23	MEW	Reviewed orders re confidential protection; Drafted email to client re items denied confidential protection	1.20	340.00	408.00
10/13/23	LWI	Review PSC precedent for various issues	1.50	485.00	727.50
10/14/23	MLB	Review M. Wimberly's summary of materials for which confidential protection was denied and make suggestion to same	0.20	390.00	78.00
10/16/23	MLB	Emails with client team regarding data requests to intervenors; work on confidentiality issues	0.40	390.00	156.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/16/23	MEW	Reviewed order re confidentiality; Reviewed files that would be produced under denied confidential protection	1.20	340.00	408.00
10/16/23	LWI	Review and work on confidentiality issues; hearing prep efforts and review record for same	4.50	485.00	2,182.50
10/17/23	MLB	Rebuttal status meeting with team	0.60	390.00	234.00
10/17/23	MEW	Compiled confidential documents and emailed client re documents denied confidential protection	0.40	340.00	136.00
10/17/23	LWI	Review and work on rebuttal testimony; confer client re same	2.30	485.00	1,115.50
10/18/23	ES	Drafted portion of statement of case section of post-hearing brief in ongoing rate case	1.10	300.00	330.00
10/18/23	MLB	Work on confidentiality issues	0.40	390.00	156.00
10/18/23	MEW	Emailed client re confidentiality; Researched confidentiality issue; Drafted email to Mr. Ingram and Ms. Braun re confidentiality	1.40	340.00	476.00
10/18/23	LWI	Work on rebuttal and update issues; hearing and witness prep work	3.20	485.00	1,552.00
10/18/23	MEW	Reviewed emails from client re confidentiality; Emailed client re confidentiality to respond to Ms. Albrecht's question	0.40	340.00	136.00
10/19/23	MLB	Review PSC's data requests to intervenors	0.10	390.00	39.00
10/19/23	MEW	Researched capital structure; Compiled research and sent to Mr. Ingram	1.30	340.00	442.00
10/19/23	LWI	Continue work on rebuttal and hearing issues; work on rate base update and confer client re same; research for same	3.30	485.00	1,600.50
10/20/23	LWI	Base period update meeting; review rebuttal draft	1.50	485.00	727.50
10/22/23	MLB	Perform research regarding burden of proof issue	2.30	390.00	897.00
10/23/23	LWI	Work on supplementing DRs and rebuttal testimony work	1.20	485.00	582.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/24/23	MML	Communications with M. Van Over regarding rebuttal verifications	0.10	290.00	29.00
10/25/23	ES	Drafted portion of statement of case for post-hearing brief	0.70	300.00	210.00
10/25/23	ES	Reviewed filings in current rate case to identify legal issues to address in post-hearing brief	1.10	300.00	330.00
10/25/23	MLB	Discuss brief with E. Childress; emails regarding confidentiality issues	0.30	390.00	117.00
10/25/23	LWI	Work on rebuttal testimony and issues for same; review data responses for same	2.50	485.00	1,212.50
10/26/23	MLB	Emails with client regarding rehearing request for confidentiality	0.20	390.00	78.00
10/26/23	MEW	Emailed client re confidentiality issues; Drafted Motion for Rehearing	2.40	340.00	816.00
10/26/23	LWI	Work on rebuttal issues; confer client re same; review draft rebuttal for same; work on confidentiality issues	1.80	485.00	873.00
10/27/23	MML	Work with rebuttal verifications; communication with L. Ingram regarding deadlines; calendar notice deadline	0.60	290.00	174.00
10/27/23	LWI	Work on rebuttal testimony and confidentiality issues; confer co-counsel re same	4.20	485.00	2,037.00
10/27/23	MEW	Drafted Motion for Reconsideration; Discussed Motion for Reconsideration with Mr. Ingram; Emailed Motion for Reconsideration to client	3.70	340.00	1,258.00
10/30/23	MLB	Work on rebuttal testimony	2.70	390.00	1,053.00
10/30/23	ES	Drafted portion of post-hearing brief re recommended capital structure and rate of return	3.10	300.00	930.00
10/30/23	MEW	Reviewed edits to Motion for Reconsideration from client; Edited Motion for Reconsideration; Drafted Read1st letter; Prepared Motion for Reconsideration for filing; Filed Motion for Reconsideration	1.50	340.00	510.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT
10/30/23	LWI	Prepare for rebuttal call; review rebuttal testimony; attend call and related follow-up work on rebuttal testimony; work on reconsideration of confidentiality issue	2.50	485.00	1,212.50
10/31/23	MML	Meeting with L. Ingram regarding case status and hearing preparation	0.20	290.00	58.00
10/31/23	MLB	Emails with client team regarding base period update	0.30	390.00	117.00
10/31/23	MEW	Discussed capital structure research with Mr. Ingram; Reviewed capital structure research; Emailed client re capital structure research	0.50	340.00	170.00
10/31/23	LWI	Work on base period update issues; confer client re same; work on rebuttal	2.60	485.00	1,261.00
SUBTOTAL			96.70		\$38,430.50

EXPENSES AND OTHER SERVICES

***note: all copies are billed at .10/page unless otherwise indicated*

DATE	DESCRIPTION	AMOUNT
SUBTOTAL		0.00
GRAND TOTAL:		\$35,740.36

ATTORNEY/PARALEGAL SUMMARY

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT
M. Braun	Member	9.60	390.00	\$3,744.00
L. W Ingram, III	Member	43.30	485.00	\$21,000.50
M. Wimberly	Member	18.30	340.00	\$6,222.00
E. Childress	Associate	6.90	300.00	\$2,070.00
M. M Loy	Paralegal	18.60	290.00	\$5,394.00

Invoice

Invoice Number	150141358316	Supplier	Customer
Invoice Date	Apr 13, 2023	Willis Towers Watson US LLC	American Water Works Company
Currency	USD (US Dollar)	28025 Network Pl	1 Water St
Payment Terms	45 days net	Chicago, IL 60673-1280	Camden, NJ 08102-1658
AW Contact	NIKOLE.BOWEN@AMWATER.COM	US (United States)	US (United States)
		888-639-4606	8667778426
			8565199733

Ship To

300 West Vine Street
Lexington, KY 40507
US (United States)

Contact Email

nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Kentucky American Water Rate Case Support	Ea (Each)	1	\$63,532.11	\$63,532.11
				Subtotal	\$63,532.11
				Total Tax Amount	\$0.00
				Invoice Amount	\$63,532.11





Nikole Bowen
 Sr Director Regulatory Services
 American Water Works Company
 300 W. Vine St.
 Suite 2100
 LEXINGTON, KY 40507

Willis Towers Watson US LLC
 1735 Market Street
 Philadelphia, PA 19103
 United States
 Tel No: 215.246.6000
 Fax No: 215.246.6251

April 13, 2023

Customer No: 604590

Invoice No: 150141358316

Kentucky American Water Rate Case Support	Amount
Fees for Services Rendered	63,532.11
Total	USD 63,532.11
<hr/>	
<i>Total due after May 13, 2023 due to late charges</i>	<i>USD 64,167.43</i>

Services provided in March 2023 included:

- Compensation Review
- Total Remuneration Assessment
- BenVal Database Participation
- Benefits Review

Please remit payment to:

Payment Reference: 150141358316

Payee/Beneficiary name: Willis Towers Watson US LLC/ Tax ID # 53-0181291

Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer

Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com

Bank name: JPMorgan Chase

Account number: XXXXXXXXXX

Transit or ABA #: XXXXXXXXXX

SWIFT CODE: XXXXXXXXXX

Lockbox address for paper checks: Willis Towers Watson US LLC/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

Invoice

Invoice Number	150141369220	Supplier	Customer
Invoice Date	May 12, 2023	Willis Towers Watson US LLC	Kentucky American Water Company
Currency	USD (US Dollar)	28025 Network Pl	1 Water St
Payment Terms	45 days net	Chicago, IL 60673-1280	Camden, NJ 08102-1658
AW Contact	NIKOLE.BOWEN@AMWATER.COM	US (United States)	US (United States)
		888-639-4606	8667778426
			8565199733

Ship To
 American Water Kentucky
 300 West Vine Street
 Suite 2100
 Lexington, KY 40507
 US (United States)

Contact Email
 nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Kentucky American Water Rate Case Support - April Services	Ea (Each)	1	\$35,827.02	\$35,827.02
				Subtotal	\$35,827.02
				Total Tax Amount	\$0.00
				Invoice Amount	\$35,827.02





Nikole Bowen
 Sr Director Regulatory Services
 American Water Works Company
 300 W. Vine St.
 Suite 2100
 LEXINGTON, KY 40507

Willis Towers Watson US LLC
 1735 Market Street
 Philadelphia, PA 19103
 United States
 Tel No: 215.246.6000
 Fax No: 215.246.6251

May 12, 2023

Customer No: 604590

Invoice No: 150141369220

Kentucky American Water Rate Case Support	Amount
Fees for Services Rendered	35,827.02
Total	USD 35,827.02
<hr/>	
<i>Total due after July 11, 2023 due to late charges</i>	<i>USD 36,185.29</i>

Services provided included:

- Finalize report
- Draft written testimony

Please remit payment to:

Payment Reference: 150141369220
 Payee/Beneficiary name: Willis Towers Watson US LLC/ Tax ID # 53-0181291
 Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer
 Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com
 Bank name: JPMorgan Chase
 Account number: XXXXXXXXXX
 Transit or ABA #: XXXXXXXXXX
 SWIFT CODE: XXXXXXXXXX
 Lockbox address for paper checks: Willis Towers Watson US LLC/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

Invoice

Invoice Number	150141390171	Supplier	Customer
Invoice Date	Jul 14, 2023	Willis Towers Watson US LLC	Kentucky American Water Company
Currency	USD (US Dollar)	28025 Network Pl	1 Water St
Payment Terms	45 days net	Chicago, IL 60673-1280	Camden, NJ 08102-1658
AW Contact	NIKOLE.BOWEN@AMWATER.COM	US (United States)	US (United States)
		888-639-4606	8667778426
			8565199733

Ship To
American Water Works Co
300 West Vine Street
Suite 2100
Lexington, KY 40507
US (United States)

Contact Email
nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Kentucky American Water Rate Case Support. Services included discussion and update of testimony.	Ea (Each)	1	\$1,326.80	\$1,326.80
				Subtotal	\$1,326.80
				Total Tax Amount	\$0.00
				Invoice Amount	\$1,326.80





Nikole Bowen
 Sr Director Regulatory Services
 American Water Works Company
 300 W. Vine St.
 Suite 2100
 LEXINGTON, KY 40507

Willis Towers Watson US LLC
 1735 Market Street
 Philadelphia, PA 19103
 United States
 Tel No: 215.246.6000
 Fax No: 215.246.6251

July 14, 2023

Customer No: 604590

Invoice No: 150141390171

Kentucky American Water Rate Case Support	Amount
Fees for Services Rendered	1,326.80
Total	USD 1,326.80
<i>Total due after September 12, 2023 due to late charges</i>	<i>USD 1,340.07</i>

Services provided include discussion and update of testimony.

Please remit payment to:

Payment Reference: 150141390171
 Payee/Beneficiary name: Willis Towers Watson US LLC/ Tax ID # 53-0181291
 Preferred payment method: EDI, ACH/EFT (using CTX or CCD+), or wire transfer
 Address for submitting electronic payment details: GFO.CashApplication.NA@willistowerswatson.com
 Bank name: JPMorgan Chase
 Account number: XXXXXXXXXX
 Transit or ABA #: XXXXXXXXXX
 SWIFT CODE: XXXXXXXXXX
 Lockbox address for paper checks: Willis Towers Watson US LLC/Lockbox 28025/28025 Network Place/Chicago,IL 60673-1280

Invoices are due upon receipt. Please direct any questions concerning this invoice to your Willis Towers Watson consultant

Invoice

Invoice Number	20230601	Supplier	Customer
Invoice Date	Jun 7, 2023	BARYENBRUCH & COMPANY LLC	Kentucky American Water Company
Supply Date	Jun 7, 2023	2832 CLAREMONT RD	1 Water St
Currency	USD (US Dollar)	RALEIGH, NC 27608-1510	Camden, NJ 08102-1658
Payment Terms	30 days net	US (United States)	US (United States)
AW Contact	MELISSA.SCHWARZELL@AMWATE R.COM	919-832-3444	8667778426
		919-832-3488	8565199733

Ship To
Baryenbruch & Company, LLC
2832 Claremont Road
Raleigh, NC 27608
US (United States)

Phone
9198323444

Fax
9198323488

Contact Email
patrick@baryenbruch.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Direct Testimony - KAWC	Ea (Each)	1	\$47,450.00	\$47,450.00
				Subtotal	\$47,450.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$47,450.00





Baryenbruch & Company, LLC
Management Consultants

June 7, 2023

Kentucky American Water Company
Attn: Melissa Schwarzell
P.O. Box 5610
Cherry Hill, New Jersey 08034

Kentucky American Water Company
Prepare Direct Testimony

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Fees			
Dec 2022	12.0		
Jan 2023	18.5		
Mar 2023	40.0		
Apr 2023	44.0		
May 2023	24.5		
Jun 2023	7.0		
Total Hours/Fees	146.0	\$325	\$47,450
Expenses			
Total Invoice			<u>\$47,450</u>

Note A: Not-to-Exceed Budget is \$48,750

P.Baryenbruch, Baryenbruch & Company
Kentucky American Water Company
Preparation of Direct Testimony
Dec 2022 - Jun 2023

Date	Hours	Date	Hours
12/12	5.0	4/14	3.0
12/13	5.0	4/17	2.0
12/14	2.0	4/18	2.0
1/4	2.0	4/21	4.0
1/5	2.5	4/25	2.0
1/6	2.0	4/26	2.0
1/18	3.0	4/27	4.0
1/19	4.0	4/28	7.0
1/20	5.0	5/1	5.0
3/16	5.0	5/2	5.0
3/17	5.0	5/3	5.0
3/20	2.5	5/4	5.0
3/21	2.0	5/5	1.0
3/22	2.0	5/23	1.0
3/23	3.0	5/30	1.0
3/24	1.5	5/31	1.5
3/27	4.0	6/1	7.0
3/28	4.0		
3/29	3.0		
3/30	4.0		
3/31	4.0		
4/3	2.0		
4/6	3.0		
4/11	6.0		
4/12	5.0		
4/13	2.0		
Total Hours			146.0

Invoice

Invoice Number	20230802	Supplier	Customer
Invoice Date	Oct 9, 2023	BARYENBRUCH & COMPANY LLC	Kentucky American Water Company
Supply Date	Aug 31, 2023	2832 CLAREMONT RD	1 Water St
Currency	USD (US Dollar)	RALEIGH, NC 27608-1510	Camden, NJ 08102-1658
Payment Terms	30 days net	US (United States)	US (United States)
AW Contact	MELISSA.SCHWARZELL@AMWATE R.COM	919-832-3444	8667778426
		919-832-3488	8565199733

Ship To
Baryenbruch & Company, LLC
2832 Claremont Road
Raleigh, NC 27608
US (United States)

Phone
9198323444

Fax
9193499844

Contact Email
patrick@baryenbruch.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Answer Interrogatories in KAWC Case	Ea (Each)	1	\$2,113.00	\$2,113.00
				Subtotal	\$2,113.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$2,113.00





Baryenbruch & Company, LLC
Management Consultants

October 9, 2023

Kentucky American Water Company
Attn: Melissa Schwarzell
P.O. Box 5610
Cherry Hill, New Jersey 08034

Kentucky American Water Company
Prepare Responses to Interrogatories
(LFUCGDR1 - 60, 61, 62)

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Fees			
August 2023	<u>6.5</u>		
Total Hours/Fees	6.5	\$325	\$2,113
Expenses			
Total Invoice			<u><u>\$2,113</u></u>

P.Baryenbruch, Baryenbruch & Company
Kentucky American Water Company
Answer Interrogatories
August 2023

Date	Hours	Date	Hours
8/7	2.0		
8/8	3.0		
8/10	1.5		
Total Hours			6.5

Invoice

Invoice Number	0000022752	Supplier	Customer
Invoice Date	May 18, 2023	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company
Supply Date	May 5, 2023	US (United States)	1 Water St
Currency	USD (US Dollar)	PO Box 829160	Camden, NJ 08102-1658
Payment Terms	45 days net	Philadelphia 19182-9160	US (United States)
AW Contact	NIKOLE.BOWEN@AMWATER.COM	717-763-7212	8667778426
			8565199733

Ship To
Kentucky American Water Company
1 Water Street
Camden, NJ 08102-1658
US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost of Capital Study	Ea (Each)	20,295	\$1.00	\$20,295.00
				Subtotal	\$20,295.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$20,295.00





Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: 46-4413705
ACH/EFT Payment Information:
 Account Name: Gannett Fleming Companies ABA [REDACTED]
 Account No: [REDACTED]
 Send Remit Info: AccountsReceivable@gfnet.com
 Send Audit Inquiries: GovtContractAudit@gfnet.com
 All Other Inquires Contact the Project Team

Attention: Accounts Payable
Kentucky American Water Company
1 Water Street
Camden, NJ 08102-1658
UNITED STATES

Invoice : 0000022752
Invoice Date : 5/18/2023
Due Date: 6/17/2023
Project : 074174
Project Name : KY American Water Co - Cash Working Cap Study
Bill Term : 01

For Professional Services Rendered Through 5/5/2023

Vendor No. 122240 - Consulting Services Related to Cost of Capital Study for Kentucky American Water Company, Contact: Nikole L Bowen, Senior Director, Regulatory Services, nikole.bowen@amwater.com

		Current
		<u>Billings</u>
000 - Cash Working Capital Study		20,295.00
Total :		<u>20,295.00</u>
	Current Billings	20,295.00
	Amount Due This Bill	US <u><u>20,295.00</u></u>

Harold Walker III

Project : 074174 - KY American Water Co - Cash Working Cap Study**000 - Cash Working Capital Study****Rate Labor**

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Harold Walker III	69.00	280.000	19,320.00
Support Staff	7.50	130.000	975.00
Total Rate Labor	76.50		20,295.00

Total Bill Task : 000 - Cash Working Capital Study**20,295.00****Total Project : 074174 - KY American Water Co - Cash Working Cap Study****20,295.00**

Invoice

Invoice Number	0000023692	Supplier	Customer
Invoice Date	Jun 13, 2023	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company
Supply Date	Jun 2, 2023	US (United States)	1 Water St
Currency	USD (US Dollar)	PO Box 829160	Camden, NJ 08102-1658
Payment Terms	45 days net	Philadelphia 19182-9160	US (United States)
AW Contact	NIKOLE.BOWEN@AMWATER.COM	717-763-7212	8667778426
			8565199733

Ship To
Kentucky American Water Company
1 Water Street
Camden, NJ 08102-1658
US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Consulting Services Related to Cost of Capital Study	Ea (Each)	4,030	\$1.00	\$4,030.00
				Subtotal	\$4,030.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$4,030.00





Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: 46-4413705
ACH/EFT Payment Information:
 Account Name: Gannett Fleming Companies ABA: [REDACTED]
 Account No.: [REDACTED]
 Send Remit Info: AccountsReceivable@gfnet.com
 Send Audit Inquiries: GovtContractAudit@gfnet.com
 All Other Inquires Contact the Project Team

Attention: Accounts Payable
Kentucky American Water Company
 1 Water Street
 Camden, NJ 08102-1658
 UNITED STATES

Invoice : 000023692
Invoice Date : 6/13/2023
Due Date : 7/13/2023
Project : 074174
Project Name : KY American Water Co - Cash Working Cap Study
Bill Term : 01

For Professional Services Rendered For 5/6/2023 Through 6/2/2023

Vendor No. 122240 - Consulting Services Related to Cost of Capital Study for Kentucky American Water Company, Contact: Nikole L Bowen, Senior Director, Regulatory Services, nikole.bowen@amwater.com

		Current
000 - Cash Working Capital Study		<u>Billings</u>
		4,030.00
Total :		<u>4,030.00</u>
	Current Billings	4,030.00
	Amount Due This Bill	US <u><u>4,030.00</u></u>

Harold Walker III

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000022752	5/18/2023	20,295.00	<u>20,295.00</u>
				20,295.00

Project : 074174 - KY American Water Co - Cash Working Cap Study**000 - Cash Working Capital Study****Rate Labor**

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Harold Walker III	13.00	280.000	3,640.00
Support Staff	3.00	130.000	390.00
Total Rate Labor	16.00		4,030.00

Total Bill Task : 000 - Cash Working Capital Study**4,030.00****Total Project : 074174 - KY American Water Co - Cash Working Cap Study****4,030.00**

Invoice

Invoice Number	0000025081	Supplier	Customer
Invoice Date	Jul 20, 2023	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company
Supply Date	Jun 30, 2023	US (United States)	1 Water St
Currency	USD (US Dollar)	PO Box 829160	Camden, NJ 08102-1658
Payment Terms	45 days net	Philadelphia 19182-9160	US (United States)
AW Contact	NIKOLE.BOWEN@AMWATER.COM	717-763-7212	8667778426
			8565199733

Ship To
Kentucky-American Water Company
1 Water Street
Camden, NJ 08102-1658
US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cash Working Capital Study	Ea (Each)	1,035	\$1.00	\$1,035.00
				Subtotal	\$1,035.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$1,035.00





Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: 46-4413705
ACH/EFT Payment Information:
 Account Name: Gannett Fleming Companies ABA: [REDACTED]
 Account No: [REDACTED]
 Send Remit Info: AccountsReceivable@gfnet.com
 Send Audit Inquiries: GovtContractAudit@gfnet.com
 All Other Inquires Contact the Project Team

Attention: Accounts Payable
Kentucky American Water Company
1 Water Street
Camden, NJ 08102-1658
UNITED STATES

Invoice : 000025081
Invoice Date : 7/20/2023
Due Date : 8/19/2023
Project : 074174
Project Name : KY American Water Co - Cash Working Cap Study
Bill Term : 01

For Professional Services Rendered For 6/3/2023 Through 6/30/2023

Vendor No. 122240 - Consulting Services Related to Cost of Capital Study for Kentucky American Water Company, Contact: Nikole L Bowen, Senior Director, Regulatory Services, nikole.bowen@amwater.com

		Current
000 - Cash Working Capital Study		Billings
		1,035.00
Total :		1,035.00
	Current Billings	1,035.00
	Amount Due This Bill	US 1,035.00

Harold Walker III

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000023692	6/13/2023	4,030.00	4,030.00
				4,030.00

Project : 074174 - KY American Water Co - Cash Working Cap Study**000 - Cash Working Capital Study****Rate Labor**

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Harold Walker III	3.00	280.000	840.00
Support Staff	1.50	130.000	195.00
Total Rate Labor	4.50		1,035.00

Total Bill Task : 000 - Cash Working Capital Study**1,035.00****Total Project : 074174 - KY American Water Co - Cash Working Cap Study****1,035.00**

Invoice

Invoice Number	0000027058	Supplier	Customer
Invoice Date	Sep 14, 2023	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company
Supply Date	Aug 25, 2023	US (United States)	1 Water St
Currency	USD (US Dollar)	PO Box 829160	Camden, NJ 08102-1658
Payment Terms	45 days net	Philadelphia 19182-9160	US (United States)
AW Contact	NIKOLE.BOWEN@AMWATER.COM	717-763-7212	8667778426
			8565199733

Ship To
Kentucky American Water Company
1 Water Street
Camden, NJ 08102
US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost of Capital Study	Ea (Each)	2,910	\$1.00	\$2,910.00
				Subtotal	\$2,910.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$2,910.00





Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: 46-4413705

ACH/EFT Payment Information:
 Account Name: Gannett Fleming Companies ABA [REDACTED]
 Account No. [REDACTED]

Send Remit Info: AccountsReceivable@gfnet.com
 Send Audit Inquiries: GovtContractAudit@gfnet.com
 All Other Inquires Contact the Project Team

Attention: Accounts Payable
Kentucky American Water Company
1 Water Street
Camden, NJ 08102-1658
UNITED STATES

Invoice : 0000027058
Invoice Date : 9/14/2023
Due Date : 10/14/2023
Project : 074174
Project Name : KY American Water Co - Cash Working Cap Study
Bill Term : 01

For Professional Services Rendered 7/01/2023 Through 8/25/2023

Vendor No. 122240 - Consulting Services Related to Cost of Capital Study for Kentucky American Water Company, Contact: Nikole L Bowen, Senior Director, Regulatory Services, nikole.bowen@amwater.com

		Current
		<u>Billings</u>
000 - Cash Working Capital Study		2,910.00
	Total :	<u>2,910.00</u>
		Current Billings
		2,910.00
	Amount Due This Bill	US <u><u>2,910.00</u></u>

Harold Walker III

Project : 074174 - KY American Water Co - Cash Working Cap Study**000 - Cash Working Capital Study****Rate Labor**

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Harold Walker III	9.00	280.000	2,520.00
Support Staff	3.00	130.000	390.00
Total Rate Labor	12.00		2,910.00

Total Bill Task : 000 - Cash Working Capital Study**2,910.00****Total Project : 074174 - KY American Water Co - Cash Working Cap Study****2,910.00**

Invoice

Invoice Number	0000028545	Supplier	Customer
Invoice Date	Oct 25, 2023	Gannett Fleming Valuation & Philadelphia, PA	Kentucky American Water Company
Supply Date	Sep 29, 2023	US (United States)	1 Water St
Currency	USD (US Dollar)	PO Box 829160	Camden, NJ 08102-1658
Payment Terms	45 days net	Philadelphia 19182-9160	US (United States)
AW Contact	NIKOLE.BOWEN@AMWATER.COM	717-763-7212	8667778426
			8565199733

Ship To
Kentucky American Water Company
1 Water Street
Camden, NJ 08102
US (United States)

#	Description	Unit	Qty	Unit Price	Line Total
1	Cost of Capital Study	Ea (Each)	905	\$1.00	\$905.00
Comment				Subtotal	\$905.00
Invoice				Total Tax Amount	\$0.00
				Invoice Amount	\$905.00





Check Payment Information:
 Gannett Fleming Valuation and Rate Consultants, LLC
 PO Box 829160, Philadelphia, PA 19182-9160 Federal EIN: 46-4413705
ACH/EFT Payment Information:
 Account Name: Gannett Fleming Companies ABA [REDACTED]
 Account No: [REDACTED]
 Send Remit Info: AccountsReceivable@gfnet.com
 Send Audit Inquiries: GovtContractAudit@gfnet.com
 All Other Inquires Contact the Project Team

Attention: Accounts Payable
Kentucky American Water Company
 1 Water Street
 Camden, NJ 08102-1658
 UNITED STATES

Invoice : 0000028545
Invoice Date : 10/25/2023
Due Date: 11/24/2023
Project : 074174
Project Name : KY American Water Co - Cash Working Cap Study
Bill Term : 01

For Professional Services Rendered Through 9/29/2023

Vendor No. 122240 - Consulting Services Related to Cost of Capital Study for Kentucky American Water Company, Contact: Nikole L Bowen, Senior Director, Regulatory Services, nikole.bowen@amwater.com

		Current
000 - Cash Working Capital Study		<u>Billings</u>
		905.00
Total :		<u>905.00</u>
	Current Billings	905.00
	Amount Due This Bill	<u>US <u>905.00</u></u>

Harold Walker III

Outstanding Receivables	Invoice Number	Date	Amount	Balance Due
	0000027058	9/14/2023	2,910.00	<u>2,910.00</u>
				2,910.00

Project : 074174 - KY American Water Co - Cash Working Cap Study

000 - Cash Working Capital Study

Rate Labor

<i>Class</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
Harold Walker III	3.00	280.000	840.00
Support Staff	0.50	130.000	65.00
Total Rate Labor	3.50		905.00

Total Bill Task : 000 - Cash Working Capital Study **905.00**

Total Project : 074174 - KY American Water Co - Cash Working Cap Study **905.00**

Invoice

Invoice Number	16598	Supplier	Customer
Invoice Date	Jan 20, 2023	CONCENTRIC ENERGY ADVISORS	Kentucky American Water Company
Supply Date	Dec 31, 2022	INC	1 Water St
Currency	USD (US Dollar)	293 Boston Post Rd W	Camden, NJ 08102-1658
Payment Terms	45 days net	Ste 500	US (United States)
AW Contact	NIKOLE.BOWEN@AMWATER.COM	Marlborough, MA 01752-4619	8667778426
		US (United States)	8565199733
		508-263-6200	
		508-303-3290	

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from December 1, 2022 to December 31, 2022	Ea (Each)	1	\$1,180.00	\$1,180.00
				Subtotal	\$1,180.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$1,180.00



Invoice

**CONCENTRIC**

January 20, 2023

Engagement No: 100237.00

Invoice No: 0016598

Nikole Bowen
 Kentucky American Water
 2300 Richmond Road
 Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study

Professional Services from December 1, 2022 to December 31, 2022

Phase 01 Professional Service

Professional Personnel

	Hours	Rate	Amount	
Senior VP	.50	680.00	340.00	
Project Manager	1.00	390.00	390.00	
Senior Analyst	1.50	300.00	450.00	
Totals	3.00		1,180.00	
Total Labor				1,180.00
		Total this Phase		\$1,180.00
		Total this Invoice		\$1,180.00

Outstanding Invoices

Number	Date	Balance
0016393	12/6/2022	680.00
0016530	12/28/2022	4,350.00
Total		5,030.00

Billings to Date

	Current	Prior	Total
Labor	1,180.00	5,030.00	6,210.00
Totals	1,180.00	5,030.00	6,210.00

For billing inquiries or to request electronic payment instructions,
 please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100237.00	2022-Kentucky American Water-Depr study	Invoice	0016598
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Billing Backup

Friday, January 20, 2023

Concentric Energy Advisors, Inc.

Invoice 0016598 Dated 1/20/2023

1:19:00 PM

Engagement 100237.00	2022-Kentucky American Water-Depr study		
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Phase 01	Professional Service		
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Professional Personnel

	Hours	Rate	Amount	
Senior VP Kennedy, Larry	.50	680.00	340.00	
Kick-off call				
Project Manager Nori, Amanda	1.00	390.00	390.00	
Call with client				
Senior Analyst Kennedy, Ryan	1.50	300.00	450.00	
Update call and preliminary data questions				
Totals	3.00		1,180.00	
Total Labor				1,180.00
			Total this Phase	\$1,180.00
			Total this Engagement	\$1,180.00
			Total this Report	\$1,180.00

Invoice

Invoice Number	16393	Supplier	Customer
Invoice Date	Dec 28, 2022	CONCENTRIC ENERGY ADVISORS INC	Kentucky American Water Company 1 Water St
Supply Date	Oct 31, 2022	293 Boston Post Rd W Ste 500	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	Marlborough, MA 01752-4619 US (United States)	8667778426 8565199733
Payment Terms	45 days net	508-263-6200 508-303-3290	
AW Contact	NIKOLE.BOWEN@AMWATER.COM		

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from October 1, 2022 to October 31, 2022	Ea (Each)	1	\$680.00	\$680.00
				Subtotal	\$680.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$680.00



Invoice



December 06, 2022
 Engagement No: 100237.00
 Invoice No: 0016393

Nikole Bowen
 Kentucky American Water
 2300 Richmond Road
 Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from October 1, 2022 to October 31, 2022

Phase 01 Professional Service
Professional Personnel

		Hours	Rate	Amount	
Senior VP		1.00	680.00	680.00	
	Totals	1.00		680.00	
	Total Labor				680.00
			Total this Phase		\$680.00
			Total this Invoice		\$680.00

Billings to Date

	Current	Prior	Total
Labor	680.00	0.00	680.00
Totals	680.00	0.00	680.00

For billing inquiries or to request electronic payment instructions,
 please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100237.00 2022-Kentucky American Water-Depr study Invoice 0016393

Billing Backup

Tuesday, December 6, 2022

Concentric Energy Advisors, Inc.

Invoice 0016393 Dated 12/6/2022

1:38:52 PM

Engagement 100237.00 2022-Kentucky American Water-Depr study

Phase 01 Professional Service

Professional Personnel

	Hours	Rate	Amount
Senior VP			
Kennedy, Larry 10/14/2022	1.00	680.00	680.00
Kick-off call			
Totals	1.00		680.00
Total Labor			680.00

Total this Phase \$680.00

Total this Engagement \$680.00

Total this Report \$680.00

Invoice

Invoice Number	16530	Supplier	Customer
Invoice Date	Dec 28, 2022	CONCENTRIC ENERGY ADVISORS INC	Kentucky American Water Company 1 Water St
Supply Date	Nov 30, 2022	293 Boston Post Rd W Ste 500	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	Marlborough, MA 01752-4619 US (United States)	8667778426 8565199733
Payment Terms	45 days net	508-263-6200 508-303-3290	
AW Contact	NIKOLE.BOWEN@AMWATER.COM		

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from November 1, 2022 to November 30, 2022	Ea (Each)	1	\$4,350.00	\$4,350.00
				Subtotal	\$4,350.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$4,350.00



Invoice



December 28, 2022
Engagement No: 100237.00
Invoice No: 0016530

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from November 1, 2022 to November 30, 2022

Phase 01 Professional Service
Professional Personnel

	Hours	Rate	Amount	
Senior Analyst	14.50	300.00	4,350.00	
Totals	14.50		4,350.00	
Total Labor				4,350.00
		Total this Phase		\$4,350.00
		Total this Invoice		\$4,350.00

Outstanding Invoices

Number	Date	Balance
0016393	12/6/2022	680.00
Total		680.00

Billings to Date

	Current	Prior	Total
Labor	4,350.00	680.00	5,030.00
Totals	4,350.00	680.00	5,030.00

For billing inquiries or to request electronic payment instructions,
please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100237.00 2022-Kentucky American Water-Depr study Invoice 0016530

Billing Backup

Wednesday, December 28, 2022

Concentric Energy Advisors, Inc.

Invoice 0016530 Dated 12/28/2022

7:44:21 AM

Engagement 100237.00 2022-Kentucky American Water-Depr study
 Phase 01 Professional Service

Professional Personnel

			Hours	Rate	Amount	
Senior Analyst						
Kennedy, Ryan	11/4/2022		5.00	300.00	1,500.00	
Preliminary data work						
Kennedy, Ryan	11/7/2022		5.00	300.00	1,500.00	
Actuarial analysis and preliminary lives work						
Kennedy, Ryan	11/9/2022		2.00	300.00	600.00	
Depreciation calculations						
Kennedy, Ryan	11/17/2022		2.50	300.00	750.00	
Depreciation Calculation work						
Totals			14.50		4,350.00	
Total Labor						4,350.00
				Total this Phase		\$4,350.00
				Total this Engagement		\$4,350.00
				Total this Report		\$4,350.00

Invoice

Invoice Number	16721	Supplier	Customer
Invoice Date	Feb 22, 2023	CONCENTRIC ENERGY ADVISORS INC	Kentucky American Water Company 1 Water St
Supply Date	Jan 31, 2023	293 Boston Post Rd W Ste 500	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	Marlborough, MA 01752-4619 US (United States)	8667778426 8565199733
Payment Terms	45 days net	508-263-6200 508-303-3290	
AW Contact	NIKOLE.BOWEN@AMWATER.COM		

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
NIKOLE.BOWEN@AMWATER.COM

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from January 1, 2023 to January 31, 2023	Ea (Each)	1	\$10,010.00	\$10,010.00
				Subtotal	\$10,010.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$10,010.00



Invoice



February 22, 2023
Engagement No: 100237.00
Invoice No: 0016721

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from January 1, 2023 to January 31, 2023

Phase 01 Professional Service
Professional Personnel

	Hours	Rate	Amount	
Senior Project Manager	1.00	410.00	410.00	
Senior Analyst	32.00	300.00	9,600.00	
Totals	33.00		10,010.00	
Total Labor				10,010.00
		Total this Phase		\$10,010.00
		Total this Invoice		\$10,010.00

Outstanding Invoices

Number	Date	Balance
0016598	1/20/2023	1,180.00
Total		1,180.00

Billings to Date

	Current	Prior	Total
Labor	10,010.00	6,210.00	16,220.00
Totals	10,010.00	6,210.00	16,220.00

For billing inquiries or to request electronic payment instructions,
please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100237.00	2022-Kentucky American Water-Depr study	Invoice	0016721
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Billing Backup

Wednesday, February 22, 2023

Concentric Energy Advisors, Inc.

Invoice 0016721 Dated 2/22/2023

8:08:01 PM

Engagement 100237.00	2022-Kentucky American Water-Depr study
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Phase 01	Professional Service
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Professional Personnel

	Hours	Rate	Amount
Senior Project Manager			
Nori, Amanda 1/24/2023	1.00	410.00	410.00
Internal call to select lives and salvage			
Senior Analyst			
Kennedy, Ryan 1/16/2023	1.00	300.00	300.00
Data Assembly and Review			
Kennedy, Ryan 1/17/2023	8.00	300.00	2,400.00
Data Assembly and Review			
Kennedy, Ryan 1/18/2023	3.00	300.00	900.00
Data Assembly and Review			
Kennedy, Ryan 1/19/2023	3.00	300.00	900.00
Data Assembly and Review			
Kennedy, Ryan 1/20/2023	3.50	300.00	1,050.00
Data Assembly and Review			
Kennedy, Ryan 1/24/2023	1.00	300.00	300.00
Data Assembly and Review			
Kennedy, Ryan 1/25/2023	3.50	300.00	1,050.00
Preliminary Estimates and Calculations			
Kennedy, Ryan 1/26/2023	5.00	300.00	1,500.00
Preliminary Estimates and Calculations			
Kennedy, Ryan 1/30/2023	1.50	300.00	450.00
Draft Reports			
Kennedy, Ryan 1/31/2023	2.50	300.00	750.00
Draft Reports			
Totals	33.00		10,010.00
Total Labor			10,010.00
		Total this Phase	\$10,010.00
		Total this Engagement	\$10,010.00
		Total this Report	\$10,010.00

Invoice

Invoice Number	16845	Supplier	Customer
Invoice Date	Mar 31, 2023	CONCENTRIC ENERGY ADVISORS INC	Kentucky American Water Company 1 Water St
Supply Date	Feb 28, 2023	293 Boston Post Rd W Ste 500	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	Marlborough, MA 01752-4619 US (United States)	8667778426 8565199733
Payment Terms	45 days net	508-263-6200 508-303-3290	
AW Contact	NIKOLE.BOWEN@AMWATER.COM		

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from February 1, 2023 to February 28, 2023	Ea (Each)	1	\$4,360.00	\$4,360.00
				Subtotal	\$4,360.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$4,360.00



Invoice



March 31, 2023
Engagement No: 100237.00
Invoice No: 0016845

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from February 1, 2023 to February 28, 2023

Phase 01 Professional Service
Professional Personnel

	Hours	Rate	Amount	
Senior VP	3.00	680.00	2,040.00	
Senior Project Manager	2.00	410.00	820.00	
Senior Analyst	5.00	300.00	1,500.00	
Totals	10.00		4,360.00	
Total Labor				4,360.00
		Total this Phase		\$4,360.00
		Total this Invoice		\$4,360.00

Outstanding Invoices

Number	Date	Balance
0016721	2/22/2023	10,010.00
Total		10,010.00

Billings to Date

	Current	Prior	Total
Labor	4,360.00	16,220.00	20,580.00
Totals	4,360.00	16,220.00	20,580.00

For billing inquiries or to request electronic payment instructions,
please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100237.00 2022-Kentucky American Water-Depr study Invoice 0016845

Billing Backup

Friday, March 31, 2023

Concentric Energy Advisors, Inc.

Invoice 0016845 Dated 3/31/2023

5:45:04 PM

Engagement 100237.00 2022-Kentucky American Water-Depr study
 Phase 01 Professional Service

Professional Personnel

			Hours	Rate	Amount	
Senior VP						
Kennedy, Larry	2/27/2023		2.00	680.00	1,360.00	
Metering issue						
Kennedy, Larry	2/28/2023		1.00	680.00	680.00	
Kick-off call - Metering issue						
Senior Project Manager						
Nori, Amanda	2/28/2023		2.00	410.00	820.00	
Call with client, research						
Senior Analyst						
Kennedy, Ryan	2/1/2023		4.00	300.00	1,200.00	
Draft Report						
Kennedy, Ryan	2/2/2023		.50	300.00	150.00	
Draft Report						
Kennedy, Ryan	2/28/2023		.50	300.00	150.00	
Meetings and Management Conferences						
Totals			10.00		4,360.00	
Total Labor						4,360.00
				Total this Phase		\$4,360.00
				Total this Engagement		\$4,360.00
				Total this Report		\$4,360.00

Invoice

Invoice Number	16922	Supplier	Customer
Invoice Date	Apr 27, 2023	CONCENTRIC ENERGY ADVISORS INC	Kentucky American Water Company 1 Water St
Supply Date	Mar 31, 2023	293 Boston Post Rd W Ste 500	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	Marlborough, MA 01752-4619 US (United States)	8667778426 8565199733
Payment Terms	45 days net		
AW Contact	NIKOLE.BOWEN@AMWATER.COM	508-263-6200 508-303-3290	

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
NIKOLE.BOWEN@AMWATER.COM

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from March 1, 2023 to March 31, 2023	Ea (Each)	1	\$15,395.00	\$15,395.00
				Subtotal	\$15,395.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$15,395.00



Invoice



April 27, 2023
Engagement No: 100237.00
Invoice No: 0016922

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from March 1, 2023 to March 31, 2023

Phase 01 Professional Service
Professional Personnel

	Hours	Rate	Amount	
Senior VP	9.00	680.00	6,120.00	
Senior Project Manager	17.50	410.00	7,175.00	
Senior Analyst	7.00	300.00	2,100.00	
Totals	33.50		15,395.00	
Total Labor				15,395.00
		Total this Phase		\$15,395.00
		Total this Invoice		\$15,395.00

Outstanding Invoices

Number	Date	Balance
0016845	3/31/2023	4,360.00
Total		4,360.00

Billings to Date

	Current	Prior	Total
Labor	15,395.00	20,580.00	35,975.00
Totals	15,395.00	20,580.00	35,975.00

For billing inquiries or to request electronic payment instructions,
please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100237.00 2022-Kentucky American Water-Depr study Invoice 0016922

Billing Backup

Wednesday, April 26, 2023

Concentric Energy Advisors, Inc.

Invoice 0016922 Dated 4/27/2023

10:20:48 PM

Engagement 100237.00 2022-Kentucky American Water-Depr study
Phase 01 Professional Service

Professional Personnel

			Hours	Rate	Amount	
Senior VP						
Kennedy, Larry	3/3/2023	Metering retirements	2.00	680.00	1,360.00	
Kennedy, Larry	3/6/2023	Metering retirements	2.00	680.00	1,360.00	
Kennedy, Larry	3/7/2023	Metering retirements	3.00	680.00	2,040.00	
Kennedy, Larry	3/9/2023	Metering retirements	2.00	680.00	1,360.00	
Senior Project Manager						
Nori, Amanda	3/3/2023	Call with client, work on metering questions	5.50	410.00	2,255.00	
Nori, Amanda	3/7/2023	Call with client, IR response	6.00	410.00	2,460.00	
Nori, Amanda	3/8/2023	Call with client, metering case IRs	6.00	410.00	2,460.00	
Senior Analyst						
Kennedy, Ryan	3/3/2023	Meetings and Management Conferences	1.00	300.00	300.00	
Kennedy, Ryan	3/7/2023	Preliminary Estimates and Calculations	1.50	300.00	450.00	
Kennedy, Ryan	3/8/2023	Preliminary Estimates and Calculations	2.50	300.00	750.00	
Kennedy, Ryan	3/15/2023	Preliminary Estimates and Calculations	1.00	300.00	300.00	
Kennedy, Ryan	3/16/2023	Preliminary Estimates and Calculations	1.00	300.00	300.00	
Totals			33.50		15,395.00	
Total Labor						15,395.00
				Total this Phase		\$15,395.00
				Total this Engagement		\$15,395.00
				Total this Report		\$15,395.00

Invoice

Invoice Number	17101	Supplier	Customer
Invoice Date	May 23, 2023	CONCENTRIC ENERGY ADVISORS INC	Kentucky American Water Company 1 Water St
Supply Date	Apr 30, 2023	293 Boston Post Rd W Ste 500	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	Marlborough, MA 01752-4619 US (United States)	8667778426 8565199733
Payment Terms	45 days net	508-263-6200 508-303-3290	
AW Contact	NIKOLE.BOWEN@AMWATER.COM		

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
NIKOLE.BOWEN@AMWATER.COM

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from April 01, 2023 to April 30, 2023	Ea (Each)	1	\$8,250.00	\$8,250.00
				Subtotal	\$8,250.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$8,250.00



Invoice



May 23, 2023
Engagement No: 100237.00
Invoice No: 0017101

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from April 01, 2023 to April 30, 2023

Phase 01 Professional Service
Professional Personnel

	Hours	Rate	Amount	
Senior VP	3.50	680.00	2,380.00	
Senior Project Manager	7.00	410.00	2,870.00	
Senior Analyst	10.00	300.00	3,000.00	
Totals	20.50		8,250.00	
Total Labor				8,250.00
		Total this Phase		\$8,250.00
		Total this Invoice		\$8,250.00

Outstanding Invoices

Number	Date	Balance
0016922	4/27/2023	15,395.00
Total		15,395.00

Billings to Date

	Current	Prior	Total
Labor	8,250.00	35,975.00	44,225.00
Totals	8,250.00	35,975.00	44,225.00

For billing inquiries or to request electronic payment instructions,
please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100237.00 2022-Kentucky American Water-Depr study Invoice 0017101

Billing Backup

Tuesday, May 23, 2023

Concentric Energy Advisors, Inc.

Invoice 0017101 Dated 5/23/2023

4:11:42 PM

Engagement 100237.00 2022-Kentucky American Water-Depr study
Phase 01 Professional Service

Professional Personnel

			Hours	Rate	Amount	
Senior VP						
Kennedy, Larry	4/14/2023	Operations Discussions	2.00	680.00	1,360.00	
Kennedy, Larry	4/25/2023	Depreciation study update	.50	680.00	340.00	
Kennedy, Larry	4/28/2023	Witness Prep - Investigation case	1.00	680.00	680.00	
Senior Project Manager						
Nori, Amanda	4/14/2023	Operational interviews, Life and net salvage check	6.00	410.00	2,460.00	
Nori, Amanda	4/25/2023	Calls with client	1.00	410.00	410.00	
Senior Analyst						
Kennedy, Ryan	4/25/2023	Meetings and Management Conferences	.50	300.00	150.00	
Kennedy, Ryan	4/26/2023	Final Estimates and Calculations	3.00	300.00	900.00	
Kennedy, Ryan	4/27/2023	Preliminary Estimates and Calculations	2.00	300.00	600.00	
Kennedy, Ryan	4/28/2023	Data Assembly and Review	4.50	300.00	1,350.00	
Totals			20.50		8,250.00	
Total Labor						8,250.00
				Total this Phase		\$8,250.00
				Total this Engagement		\$8,250.00
				Total this Report		\$8,250.00

Invoice

Invoice Number	17191	Supplier	Customer
Invoice Date	Jun 23, 2023	CONCENTRIC ENERGY ADVISORS INC	Kentucky American Water Company 1 Water St
Supply Date	May 31, 2023	293 Boston Post Rd W Ste 500	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	Marlborough, MA 01752-4619 US (United States)	8667778426 8565199733
Payment Terms	45 days net		
AW Contact	NIKOLE.BOWEN@AMWATER.COM	508-263-6200 508-303-3290	

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
Nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from May 01, 2023 to May 31, 2023	Ea (Each)	1	\$30,950.00	\$30,950.00
				Subtotal	\$30,950.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$30,950.00



Invoice



June 23, 2023
Engagement No: 100237.00
Invoice No: 0017191

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from May 01, 2023 to May 31, 2023

Phase 01 Professional Service
Professional Personnel

	Hours	Rate	Amount	
Senior VP	8.00	680.00	5,440.00	
Senior Project Manager	26.00	410.00	10,660.00	
Senior Analyst	49.50	300.00	14,850.00	
Totals	83.50		30,950.00	
Total Labor				30,950.00
		Total this Phase		\$30,950.00
		Total this Invoice		\$30,950.00

Outstanding Invoices

Number	Date	Balance
0017101	5/23/2023	8,250.00
Total		8,250.00

Billings to Date

	Current	Prior	Total
Labor	30,950.00	44,225.00	75,175.00
Totals	30,950.00	44,225.00	75,175.00

For billing inquiries or to request electronic payment instructions,
please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement	100237.00	2022-Kentucky American Water-Depr study	Invoice	0017191
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Billing Backup

Friday, June 23, 2023

Concentric Energy Advisors, Inc.

Invoice 0017191 Dated 6/23/2023

1:28:18 PM

Engagement	100237.00	2022-Kentucky American Water-Depr study
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Phase	01	Professional Service
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Professional Personnel

		Hours	Rate	Amount
Senior VP				
Kennedy, Larry	5/1/2023	2.00	680.00	1,360.00
	Metering Investigation review of testimony			
Kennedy, Larry	5/3/2023	1.00	680.00	680.00
	Life Estimates			
Kennedy, Larry	5/15/2023	1.00	680.00	680.00
	Depreciation Rate Mitigation Strategies			
Kennedy, Larry	5/25/2023	1.00	680.00	680.00
	Call with client			
Kennedy, Larry	5/31/2023	3.00	680.00	2,040.00
	Hearing Prep - Water Investigations			
Senior Project Manager				
Nori, Amanda	5/11/2023	1.00	410.00	410.00
	Call with client, prep for call			
Nori, Amanda	5/12/2023	6.00	410.00	2,460.00
	Depreciation calculations			
Nori, Amanda	5/15/2023	6.00	410.00	2,460.00
	Depreciation calculations			
Nori, Amanda	5/16/2023	1.00	410.00	410.00
	Internal call			
Nori, Amanda	5/18/2023	4.00	410.00	1,640.00
	Call with client, depreciation calculations			
Nori, Amanda	5/19/2023	4.00	410.00	1,640.00
	Call with client, report update			
Nori, Amanda	5/29/2023	4.00	410.00	1,640.00
	Writing report			
Senior Analyst				
Kennedy, Ryan	5/1/2023	8.00	300.00	2,400.00
	Data Assembly and Review			
Kennedy, Ryan	5/2/2023	6.50	300.00	1,950.00
	Data Assembly and Review			
Kennedy, Ryan	5/3/2023	5.50	300.00	1,650.00
	Preliminary Estimates and Calculations			
Kennedy, Ryan	5/4/2023	1.00	300.00	300.00
	Data Assembly and Review			
Kennedy, Ryan	5/11/2023	2.50	300.00	750.00
	.5 - Meetings and Management Conferences			
	2 - Preliminary Estimates and Calculations			
Kennedy, Ryan	5/12/2023	2.50	300.00	750.00
	Preliminary Estimates and Calculations			
Kennedy, Ryan	5/15/2023	4.50	300.00	1,350.00
	Preliminary Estimates and Calculations			
Kennedy, Ryan	5/18/2023	4.50	300.00	1,350.00
	1.5 - Meetings and Management Conferences			
	3 - Preliminary Estimates and Calculations			
Kennedy, Ryan	5/19/2023	3.00	300.00	900.00
	Preliminary Estimates and Calculations			
Kennedy, Ryan	5/24/2023	3.00	300.00	900.00
	Draft Report			

293 BOSTON POST ROAD WEST • SUITE 500 • MARLBOROUGH, MA • 01752 • 508-263-6200 • CEADVISORS.COM

Engagement	100237.00	2022-Kentucky American Water-Depr study			Invoice	0017191
Kennedy, Ryan		5/25/2023	5.50	300.00	1,650.00	
Draft Report						
Kennedy, Ryan		5/29/2023	1.00	300.00	300.00	
Draft Report						
Kennedy, Ryan		5/31/2023	2.00	300.00	600.00	
Draft Reports						
Totals			83.50		30,950.00	
Total Labor						30,950.00
				Total this Phase		\$30,950.00
				Total this Engagement		\$30,950.00
				Total this Report		\$30,950.00

Invoice

Invoice Number	17242	Supplier	Customer
Invoice Date	Jul 21, 2023	CONCENTRIC ENERGY ADVISORS	Kentucky American Water Company
Supply Date	Jun 30, 2023	INC	1 Water St
Currency	USD (US Dollar)	293 Boston Post Rd W	Camden, NJ 08102-1658
Payment Terms	45 days net	Ste 500	US (United States)
AW Contact	NIKOLE.BOWEN@AMWATER.COM	Marlborough, MA 01752-4619	8667778426
		US (United States)	8565199733
		508-263-6200	
		508-303-3290	

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
NIKOLE.BOWEN@AMWATER.COM

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from June 01, 2023 to June 30, 2023	Ea (Each)	1	\$42,380.16	\$42,380.16
				Subtotal	\$42,380.16
				Total Tax Amount	\$0.00
				Invoice Amount	\$42,380.16



Invoice



July 21, 2023
Engagement No: 100237.00
Invoice No: 0017242

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from June 01, 2023 to June 30, 2023

Phase 01 Professional Service
Professional Personnel

	Hours	Rate	Amount	
Senior VP	21.00	680.00	14,280.00	
Senior Project Manager	42.00	410.00	17,220.00	
Senior Analyst	22.50	300.00	6,750.00	
Project Assistant	5.00	90.00	450.00	
Totals	90.50		38,700.00	
Total Labor				38,700.00

Reimbursable Expenses

Billable Travel Expenses			3,400.74	
Billable Meals			279.42	
Total Reimbursables			3,680.16	3,680.16

Total this Phase \$42,380.16

Total this Invoice \$42,380.16

Outstanding Invoices

Number	Date	Balance
0017191	6/23/2023	30,950.00
Total		30,950.00

Billings to Date

	Current	Prior	Total
Labor	38,700.00	75,175.00	113,875.00
Expense	3,680.16	0.00	3,680.16
Totals	42,380.16	75,175.00	117,555.16

Engagement	100237.00	2022-Kentucky American Water-Depr study	Invoice	0017242
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For billing inquiries or to request electronic payment instructions,
please contact us at: **accounting@ceadvisors.com**

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement	100237.00	2022-Kentucky American Water-Depr study	Invoice	0017242
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Billing Backup

Friday, July 21, 2023

Concentric Energy Advisors, Inc.

Invoice 0017242 Dated 7/21/2023

8:40:03 PM

Engagement	100237.00	2022-Kentucky American Water-Depr study
Phase	01	Professional Service

Professional Personnel

			Hours	Rate	Amount
Senior VP					
Kennedy, Larry	6/6/2023		5.00	680.00	3,400.00
Travel to site tours					
Kennedy, Larry	6/7/2023		8.00	680.00	5,440.00
Site Tours					
Kennedy, Larry	6/8/2023		5.00	680.00	3,400.00
Travel from site tours					
Kennedy, Larry	6/19/2023		1.00	680.00	680.00
Testimony					
Kennedy, Larry	6/27/2023		2.00	680.00	1,360.00
Final Review of report and Testimony					
Senior Project Manager					
Nori, Amanda	6/1/2023		4.00	410.00	1,640.00
Testimony and final report					
Nori, Amanda	6/2/2023		7.00	410.00	2,870.00
Testimony and final report					
Nori, Amanda	6/6/2023		8.00	410.00	3,280.00
Travel for Site Tours					
Nori, Amanda	6/7/2023		8.00	410.00	3,280.00
Site Tours					
Nori, Amanda	6/8/2023		8.00	410.00	3,280.00
Travel from site tours					
Nori, Amanda	6/13/2023		5.00	410.00	2,050.00
Testimony and final calculations					
Nori, Amanda	6/20/2023		2.00	410.00	820.00
Call with client, update to calculations					
Senior Analyst					
Kennedy, Ryan	6/1/2023		6.50	300.00	1,950.00
Draft Report					
Kennedy, Ryan	6/6/2023		2.00	300.00	600.00
Draft Report					
Kennedy, Ryan	6/7/2023		6.50	300.00	1,950.00
Preliminary Estimates and Calculations					
Kennedy, Ryan	6/8/2023		5.00	300.00	1,500.00
Draft Report					
Kennedy, Ryan	6/9/2023		1.00	300.00	300.00
Final Estimates and Calculations					
Kennedy, Ryan	6/12/2023		1.50	300.00	450.00
Final Estimates and Calculations					
Project Assistant					
Arsenault, Marites	6/2/2023		3.00	90.00	270.00
Admin - Formatted Document					
Arsenault, Marites	6/22/2023		2.00	90.00	180.00
Admin - Formatted Document					
Totals			90.50		38,700.00
Total Labor					38,700.00

Engagement	100237.00	2022-Kentucky American Water-Depr study	Invoice	0017242
Reimbursable Expenses				
Billable Travel Expenses				
EX	0010964	6/2/2023	Nori, Amanda / Airfare - United Airline	2,266.56
EX	0010964	6/2/2023	Nori, Amanda / Airfare - seating fees	204.00
EX	0011038	6/6/2023	Kennedy, Larry / Hotel - Doubletree Hotel	380.70
EX	0011038	6/6/2023	Kennedy, Larry / Baggage Fee	23.46
EX	0011038	6/6/2023	Kennedy, Larry / Taxi	60.00
EX	0011091	6/7/2023	Nori, Amanda / Uber	9.48
EX	0011091	6/8/2023	Nori, Amanda / Hotel - Doubletree Suites	427.14
EX	0011091	6/8/2023	Nori, Amanda / Uber	29.40
Billable Meals				
EX	0011038	6/6/2023	Kennedy, Larry / Meal - Doubletree Hotel	48.28
EX	0011038	6/6/2023	Kennedy, Larry / Meal - Wolfgang Puck	25.33
EX	0011038	6/6/2023	Kennedy, Larry / Meal - Stanley's	55.49
EX	0011091	6/6/2023	Nori, Amanda / Meal - Gazebo (Doubletree Suites)	40.35
EX	0011038	6/7/2023	Kennedy, Larry / Meal - Viva Mexiso	56.37
EX	0011038	6/8/2023	Kennedy, Larry / Meal - Delaware North	53.60
			Total Reimbursables	3,680.16
			Total this Phase	\$42,380.16
			Total this Engagement	\$42,380.16
			Total this Report	\$42,380.16

Invoice

Invoice Number	17387	Supplier	Customer
Invoice Date	Aug 21, 2023	CONCENTRIC ENERGY ADVISORS INC	Kentucky American Water Company 1 Water St
Supply Date	Jul 31, 2023	293 Boston Post Rd W Ste 500	Camden, NJ 08102-1658 US (United States)
Currency	USD (US Dollar)	Marlborough, MA 01752-4619 US (United States)	8667778426 8565199733
Payment Terms	45 days net	508-263-6200 508-303-3290	
AW Contact	NIKOLE.BOWEN@AMWATER.COM		

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
NIKOLE.BOWEN@AMWATER.COM

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from July 01, 2023 to July 31, 2023	Ea (Each)	1	\$1,120.00	\$1,120.00
				Subtotal	\$1,120.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$1,120.00



Invoice



August 21, 2023
Engagement No: 100237.00
Invoice No: 0017387

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from July 01, 2023 to July 31, 2023

Phase 01 Professional Service
Professional Personnel

	Hours	Rate	Amount	
Senior Project Manager	2.00	410.00	820.00	
Senior Analyst	1.00	300.00	300.00	
Totals	3.00		1,120.00	
Total Labor				1,120.00
		Total this Phase		\$1,120.00
		Total this Invoice		\$1,120.00

Outstanding Invoices

Number	Date	Balance
0017242	7/21/2023	42,380.16
Total		42,380.16

Billings to Date

	Current	Prior	Total
Labor	1,120.00	113,875.00	114,995.00
Expense	0.00	3,680.16	3,680.16
Totals	1,120.00	117,555.16	118,675.16

For billing inquiries or to request electronic payment instructions,
please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100237.00 2022-Kentucky American Water-Depr study Invoice 0017387

Billing Backup

Monday, August 21, 2023

Concentric Energy Advisors, Inc.

Invoice 0017387 Dated 8/21/2023

8:56:53 AM

Engagement 100237.00 2022-Kentucky American Water-Depr study

Phase 01 Professional Service

Professional Personnel

			Hours	Rate	Amount	
Senior Project Manager						
Nori, Amanda	7/20/2023		2.00	410.00	820.00	
Cost of removal/Life split						
Senior Analyst						
Kennedy, Ryan	7/20/2023		1.00	300.00	300.00	
Management meeting						
data checks						
Totals			3.00		1,120.00	
Total Labor						1,120.00

Total this Phase \$1,120.00

Total this Engagement \$1,120.00

Total this Report \$1,120.00

Invoice

Invoice Number	17459	Supplier	Customer
Invoice Date	Sep 18, 2023	CONCENTRIC ENERGY ADVISORS	Kentucky American Water Company
Supply Date	Aug 31, 2023	INC	1 Water St
Currency	USD (US Dollar)	293 Boston Post Rd W	Camden, NJ 08102-1658
Payment Terms	45 days net	Ste 500	US (United States)
AW Contact	NIKOLE.BOWEN@AMWATER.COM	Marlborough, MA 01752-4619	8667778426
		US (United States)	8565199733
		508-263-6200	
		508-303-3290	

Ship To
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502
US (United States)

Contact Email
nikole.bowen@amwater.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Professional Services from August 01, 2023 to August 31, 2023	Ea (Each)	1	\$4,925.00	\$4,925.00
				Subtotal	\$4,925.00
				Total Tax Amount	\$0.00
				Invoice Amount	\$4,925.00



Invoice



September 18, 2023
Engagement No: 100237.00
Invoice No: 0017459

Nikole Bowen
Kentucky American Water
2300 Richmond Road
Lexington, KY 40502

Engagement 100237.00 2022-Kentucky American Water-Depr study
Professional Services from August 01, 2023 to August 31, 2023

Phase 01 Professional Service
Professional Personnel

	Hours	Rate	Amount	
Senior VP	2.00	680.00	1,360.00	
Senior Project Manager	6.50	410.00	2,665.00	
Senior Analyst	1.00	300.00	300.00	
Analyst	2.00	300.00	600.00	
Totals	11.50		4,925.00	
Total Labor				4,925.00
		Total this Phase		\$4,925.00
		Total this Invoice		\$4,925.00

Outstanding Invoices

Number	Date	Balance
0017387	8/21/2023	1,120.00
Total		1,120.00

Billings to Date

	Current	Prior	Total
Labor	4,925.00	114,995.00	119,920.00
Expense	0.00	3,680.16	3,680.16
Totals	4,925.00	118,675.16	123,600.16

For billing inquiries or to request electronic payment instructions,
please contact us at: accounting@ceadvisors.com

Taxpayer ID: 01-0568063

Please note: we have no intention of changing our bank details and any request to do so should be treated as suspicious.

Engagement 100237.00 2022-Kentucky American Water-Depr study Invoice 0017459

Billing Backup

Monday, September 18, 2023

Concentric Energy Advisors, Inc.

Invoice 0017459 Dated 9/18/2023

7:53:51 PM

Engagement 100237.00 2022-Kentucky American Water-Depr study

Phase 01 Professional Service

Professional Personnel

			Hours	Rate	Amount	
Senior VP						
Kennedy, Larry	8/8/2023	Information Request responses	1.00	680.00	680.00	
Kennedy, Larry	8/21/2023	Finalize Testimony and Verification	1.00	680.00	680.00	
Senior Project Manager						
Nori, Amanda	8/11/2023	Discover Request responses	4.00	410.00	1,640.00	
Nori, Amanda	8/14/2023	Discovery Request Responses	2.00	410.00	820.00	
Nori, Amanda	8/17/2023	Call with client	.50	410.00	205.00	
Senior Analyst						
Kennedy, Ryan	8/10/2023	Post Filing Services	1.00	300.00	300.00	
Analyst						
Serpico, Nico	8/10/2023	Information Request	2.00	300.00	600.00	
		Totals	11.50		4,925.00	
		Total Labor				4,925.00
				Total this Phase		\$4,925.00
				Total this Engagement		\$4,925.00
				Total this Report		\$4,925.00

Invoice

Invoice Number	23072SK0	Supplier	Customer
Invoice Date	Jul 19, 2023	Kentucky Press Service Inc	Kentucky American Water Company
Currency	USD (US Dollar)	101 Consumer Ln	1 Water St
Payment Terms	45 days net	Frankfort, KY 40601-8489	Camden, NJ 08102-1658
AW Contact	MOLLY.VANOVER@AMWATER.CO M	US (United States)	US (United States)
		502-223-8821	8667778426
			8565199733

Ship To
Kentucky Press Service
101 Consumer Lane
Frankfort, KY 40601
US (United States)

Phone
502-223-8821

Contact Email
hwillard@kypress.com

#	Description	Unit	Qty	Unit Price	Line Total
1	Invoice for advertising attached in additional items	Ea (Each)	1	\$65,096.55	\$65,096.55
				Subtotal	\$65,096.55
				Total Tax Amount	\$0.00
				Invoice Amount	\$65,096.55





KENTUCKY PRESS SERVICE

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FRANKFORT, KY 40601-
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Monday, July 17, 2023 03:45 PM

Page 1

Invoice

Agency Molly Loy
Stoll Keenon Ogden
300 West Vine Street
Suite 2100
Lexington, KY 40507-

Invoice Date 07/17/23
PO Number
Order 23072SK0

Client KY American Water Company

Reps Rachel McCarty

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
CARLISLE MERCURY							
Notice KY American Water	06/28/2023	6 x 15	\$6.00	CLDIS	\$0.00	0.0000%	\$540.00
Notice KY American Water	07/05/2023	6 x 15	\$6.00	CLDIS	\$0.00	0.0000%	\$540.00
Notice KY American Water	07/12/2023	6 x 15	\$6.00	CLDIS	\$0.00	0.0000%	\$540.00
CYNTHIANA DEMOCRAT							
Notice KY American Water	06/29/2023	6 x 15	\$19.50	CLDIS	\$0.00	0.0000%	\$1,755.00
Notice KY American Water	07/06/2023	6 x 15	\$19.50	CLDIS	\$0.00	0.0000%	\$1,755.00
Notice KY American Water	07/13/2023	6 x 15	\$19.50	CLDIS	\$0.00	0.0000%	\$1,755.00
FRANKFORT STATE JOURNAL							
Notice KY American Water	06/28/2023	6 x 15	\$16.00	CLDIS	\$0.00	0.0000%	\$1,440.00
Notice KY American Water	07/05/2023	6 x 15	\$16.00	CLDIS	\$0.00	0.0000%	\$1,440.00
Notice KY American Water	07/12/2023	6 x 15	\$16.00	CLDIS	\$0.00	0.0000%	\$1,440.00
GEORGETOWN NEWS-GRAPHIC							
Notice KY American Water	06/27/2023	5 x 15	\$24.25	CLDIS	\$0.00	0.0000%	\$1,818.75
Notice KY American Water	07/04/2023	5 x 15	\$24.25	CLDIS	\$0.00	0.0000%	\$1,818.75
Notice KY American Water	07/11/2023	5 x 15	\$24.25	CLDIS	\$0.00	0.0000%	\$1,818.75
LEXINGTON HERALD-LEADER							
Notice KY American Water	06/28/2023	6 x 15	\$70.00	CLDIS	\$0.00	0.0000%	\$6,300.00
Notice KY American Water	07/05/2023	6 x 15	\$70.00	CLDIS	\$0.00	0.0000%	\$6,300.00
Notice KY American Water	07/12/2023	6 x 15	\$70.00	CLDIS	\$0.00	0.0000%	\$6,300.00
MCKEE JACKSON CO. SUN							
Notice KY American Water	06/28/2023	8 x 15	\$11.40	CLDIS	\$0.00	0.0000%	\$1,368.00
Notice KY American Water	07/05/2023	8 x 15	\$11.40	CLDIS	\$0.00	0.0000%	\$1,368.00
Notice KY American Water	07/12/2023	8 x 15	\$11.40	CLDIS	\$0.00	0.0000%	\$1,368.00
MT. VERNON SIGNAL							
Notice KY American Water	06/29/2023	6 x 15	\$8.50	CLDIS	\$0.00	0.0000%	\$765.00
Notice KY American Water	07/06/2023	6 x 15	\$8.50	CLDIS	\$0.00	0.0000%	\$765.00
Notice KY American Water	07/13/2023	6 x 15	\$8.50	CLDIS	\$0.00	0.0000%	\$765.00
NICHOLASVILLE JESSAMINE JOURNAL							
Notice KY American Water	06/29/2023	6 x 15	\$17.42	CLDIS	\$0.00	0.0000%	\$1,567.80

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. **As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card.** Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.



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Monday, July 17, 2023 03:45 PM

Page 2

Invoice

Agency Molly Loy
Stoll Keenon Ogden
300 West Vine Street
Suite 2100
Lexington, KY 40507-

Invoice Date 07/17/23
PO Number
Order 23072SK0

Client KY American Water Company

Reps Rachel McCarty

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
Notice KY American Water	07/06/2023	6 x 15	\$17.42	CLDIS	\$0.00	0.0000%	\$1,567.80
Notice KY American Water	07/13/2023	6 x 15	\$17.42	CLDIS	\$0.00	0.0000%	\$1,567.80
OWENTON NEWS-HERALD							
Notice KY American Water	06/30/2023	6 x 15	\$8.61	CLDIS	\$0.00	0.0000%	\$774.90
Notice KY American Water	07/07/2023	6 x 15	\$8.61	CLDIS	\$0.00	0.0000%	\$774.90
Notice KY American Water	07/14/2023	6 x 15	\$8.61	CLDIS	\$0.00	0.0000%	\$774.90
PARIS BOURBON CO. CITIZEN							
Notice KY American Water	06/29/2023	6 x 15	\$14.00	CLDIS	\$0.00	0.0000%	\$1,260.00
Notice KY American Water	07/06/2023	6 x 15	\$14.00	CLDIS	\$0.00	0.0000%	\$1,260.00
Notice KY American Water	07/13/2023	6 x 15	\$14.00	CLDIS	\$0.00	0.0000%	\$1,260.00
VERSAILLES WOODFORD SUN							
Notice KY American Water	06/29/2023	6 x 15	\$11.35	CLDIS	\$0.00	0.0000%	\$1,021.50
Notice KY American Water	07/06/2023	6 x 15	\$11.35	CLDIS	\$0.00	0.0000%	\$1,021.50
Notice KY American Water	07/13/2023	6 x 15	\$11.35	CLDIS	\$0.00	0.0000%	\$1,021.50
WARSAW GALLATIN CO. NEWS							
Notice KY American Water	06/28/2023	6 x 15	\$6.93	CLDIS	\$0.00	0.0000%	\$623.70
Notice KY American Water	07/05/2023	6 x 15	\$6.93	CLDIS	\$0.00	0.0000%	\$623.70
Notice KY American Water	07/12/2023	6 x 15	\$6.93	CLDIS	\$0.00	0.0000%	\$623.70
WILLIAMSTOWN GRANT COUNTY NEWS							
Notice KY American Water	06/29/2023	6 x 15	\$8.68	CLDIS	\$0.00	0.0000%	\$781.20
Notice KY American Water	07/06/2023	6 x 15	\$8.68	CLDIS	\$0.00	0.0000%	\$781.20
Notice KY American Water	07/13/2023	6 x 15	\$8.68	CLDIS	\$0.00	0.0000%	\$781.20
WINCHESTER SUN							
Notice KY American Water	06/27/2023	6 x 15	\$18.70	CLDIS	\$0.00	0.0000%	\$1,683.00
Notice KY American Water	07/04/2023	6 x 15	\$18.70	CLDIS	\$0.00	0.0000%	\$1,683.00
Notice KY American Water	07/11/2023	6 x 15	\$18.70	CLDIS	\$0.00	0.0000%	\$1,683.00

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. **As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card.** Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.



KENTUCKY PRESS SERVICE

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FRANKFORT, KY 40601-
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Page 1

Invoice

Agency	Molly Loy Stoll Keenon Ogden 300 West Vine Street Suite 2100 Lexington, KY 40507-	Invoice Date	07/17/23
		PO Number	
		Order	23072SK0

Client KY American Water Company

Reps Rachel McCarty

Newspaper

Caption	Run Date	Ad Size	Rate	Rate Name	Color	Disc.	Total
Total Advertising							\$65,096.55
Discounts							\$0.00
Tax: USA							\$0.00
Total Invoice							\$65,096.55
Payments							\$0.00
Adjustments							\$0.00
Balance Due							\$65,096.55

ANY QUESTIONS CONCERNING TEARSHEETS AND/OR REQUESTS FOR ACCOUNT CREDIT MUST BE MADE WITHIN FIVE DAYS OF THE DATE OF THIS INVOICE. IF THE REQUEST IS NOT RECEIVED WITHIN FIVE DAYS, THE CLIENT IS RESPONSIBLE FOR FULL PAYMENT OF THE INVOICE AMOUNT. **As of MAY 1, 2017, a 2.5 percent convenience fee will be added if paying by Credit Card.** Amount Due Subject to 1.5% Service Charge After 30 Days Please Pay From This Invoice. No Statement Will Be Sent.

**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

Kentucky American Water Company
 Case No. 2023-00191
PAYROLL COSTS (WATER SEGMENT ONLY)
 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-1
 O&M\KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx\Exh 37 G_Updated
 Witness Responsible: John Watkins

Line No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1						
2						
3	Base Period Expense:					
4	Total Salary	\$7,792,558	<u>100.00%</u>	\$7,792,558	\$0	\$7,792,558
5	Other Allowances and Compensation	1,065,843		1,065,843	0	1,065,843
6	Sub-total	<u>8,858,401</u>		<u>8,858,401</u>	<u>0</u>	<u>8,858,401</u>
7						
8	Employee Benefits:					
9	Pension	25,651		25,651	0	25,651
10	Group Insurance	620,660		620,660	0	620,660
11	Defined Contribution Plan	307,912		307,912	0	307,912
12	401-K Plan	222,362		222,362	0	222,362
13	Sub-total	<u>1,176,586</u>		<u>1,176,586</u>	<u>0</u>	<u>1,176,586</u>
14						
15	Payroll Taxes:					
16	F.I.C.A.	614,647		614,647	0	614,647
17	Federal Unemployment	4,222		4,222	0	4,222
18	State Unemployment	6,260		6,260	0	6,260
19	Sub-total	<u>625,129</u>		<u>625,129</u>	<u>0</u>	<u>625,129</u>
20						
21	Total Compensation & Taxes	<u>\$10,660,116</u>		<u>\$10,660,116</u>	<u>\$0</u>	<u>\$10,660,116</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 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-2
O&M\KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx\Exh 37 G_Updated
Witness Responsible: John Watkins

Line No.	Description	2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Base Period	% Change	Forecasted Period
1														
2	Total Company (Water Segment)													
3														
4	Employee Hours:													
5	Straight-Time Hours	274,451	5.06%	288,346	7.63%	310,355	-11.92%	273,348	14.73%	313,615	-4.97%	298,040	6.96%	318,793
6	Overtime Hours	33,460	-1.27%	33,034	-36.91%	20,841	-2.41%	20,340	29.80%	26,400	17.01%	30,891	-20.12%	24,677
7														
8	Total Employee Hours	<u>307,910</u>		<u>321,381</u>		<u>331,196</u>		<u>293,688</u>		<u>340,015</u>		<u>328,930</u>		<u>343,470</u>
9														
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	<u>12.19%</u>		<u>11.46%</u>		<u>6.72%</u>		<u>7.44%</u>		<u>8.42%</u>		<u>10.36%</u>		<u>7.74%</u>
12														
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$8,219,563	5.35%	\$8,659,555	11.26%	\$9,634,810	-9.95%	\$8,676,142	19.99%	\$10,410,250	-2.43%	\$10,156,869	14.09%	\$11,587,667
16	Overtime Dollars	1,466,678	2.46%	1,502,735	-34.13%	989,829	0.23%	992,076	36.83%	1,357,501	17.75%	1,598,415	-20.08%	1,277,442
17														
18	Total Labor Dollars	<u>\$9,686,241</u>		<u>\$10,162,289</u>		<u>\$10,624,639</u>		<u>\$9,668,218</u>		<u>\$11,767,751</u>		<u>\$11,755,284</u>		<u>\$12,865,109</u>
19														
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	<u>17.84%</u>		<u>17.35%</u>		<u>10.27%</u>		<u>11.43%</u>		<u>13.04%</u>		<u>15.74%</u>		<u>11.02%</u>
22														
23														
24	O&M Labor Dollars	6,666,890	3.97%	6,931,660	1.71%	7,050,124	-9.21%	6,401,085	16.03%	7,427,197	6.54%	7,913,067	4.30%	8,253,200
25	Ratio of Labor Dollars to													
26	Total Labor Dollars	<u>68.83%</u>		<u>68.21%</u>		<u>66.36%</u>		<u>66.21%</u>		<u>63.11%</u>		<u>67.31%</u>		<u>64.15%</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	26.89%	2,719,295	22.09%	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	68.82%	1,350,196	39.62%	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>49.65%</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	4.50%	1,005,021	4.31%	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	0.34%	625,129	6.67%	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>62.20%</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 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_Updated
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	\$253,592	100.00%	\$253,592	\$0	\$253,592
7	Other Allowances and Compensation	144,606		144,606	0	144,606
8	Sub-total	398,198		398,198	0	398,198
9						
10	Employee Benefits:					
11	Pension	0		0	0	0
12	Group Insurance	1,139		1,139	0	1,139
13	Defined Contribution Plan	13,314		13,314	0	13,314
14	401-K Plan	9,313		9,313	0	9,313
15	Sub-total	23,766		23,766	0	23,766
16						
17	Payroll Taxes	15,877		15,877	0	15,877
18						
19	Total Compensation and Taxes	\$437,841		\$437,841	\$0	\$437,841
20						
21						
22	Forecasted Period:					
23	Total Salary	228,594	100.00%	\$228,594	\$0	\$228,594
24	Other Allowances and Compensation	200,575		200,575	0	200,575
25	Sub-total	429,169		429,169	0	429,169
26						
27	Employee Benefits:					
28	Pension	0		0	0	0
29	Group Insurance	956		956	0	956
30	Defined Contribution Plan	15,043		15,043	0	15,043
31	401-K Plan	14,900		14,900	0	14,900
32	Sub-total	30,899		30,899	0	30,899
33						
34	Payroll Taxes:					
35	F.I.C.A.	16,995		16,995	0	16,995
36	Federal Unemployment	42		42	0	42
37	State Unemployment	33		33	0	33
38	Sub-total	17,070		17,070	0	17,070
39						
40	Total Compensation and Taxes	\$477,138		\$477,138	\$0	\$477,138
41						
42						
43						
44						
45						
46						

Kentucky American Water Company
Case No. 2023-00191
EXECUTIVE COMPENSATION
FOR THE TWELVE MONTHS ENDED: September 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_Updated
Witness Responsible: John Watkins

Line No.	Description	Total Company	Jurisdictional %	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1						
2	Title of Executive: Vice President Operations					
3						
4	Base Period:					
5	Total Salary	\$186,058	<u>100.00%</u>	\$186,058	\$0	\$186,058
6	Other Allowances and Compensation	80,771		80,771	0	80,771
7	Sub-total	<u>266,829</u>		<u>266,829</u>	<u>0</u>	<u>266,829</u>
8						
9	Employee Benefits:					
10	Pension	0		0	0	0
11	Group Insurance	21,467		21,467	0	21,467
12	Defined Contribution Plan	9,768		9,768	0	9,768
13	401-K Plan	7,442		7,442	0	7,442
14	Sub-total	<u>38,677</u>		<u>38,677</u>	<u>0</u>	<u>38,677</u>
15						
16	Payroll Taxes	14,004		14,004	0	14,004
17						
18	Total Compensation	<u>\$319,510</u>		<u>\$319,510</u>	<u>\$0</u>	<u>\$319,510</u>
19						
20						
21	Forecasted Period:					
22	Total Salary	228,594	<u>100.00%</u>	\$228,594	\$0	\$228,594
23	Other Allowances and Compensation	80,008		80,008	0	80,008
24	Sub-total	<u>308,602</u>		<u>308,602</u>	<u>0</u>	<u>308,602</u>
25						
26	Employee Benefits:					
27	Pension	0		0	0	0
28	Group Insurance	25,263		25,263	0	25,263
29	Defined Contribution Plan	12,001		12,001	0	12,001
30	401-K Plan	10,973		10,973	0	10,973
31	Sub-total	<u>48,237</u>		<u>48,237</u>	<u>0</u>	<u>48,237</u>
32						
33	Payroll Taxes:					
34	F.I.C.A.	14,407		14,407	0	14,407
35	Federal Unemployment	42		42	0	42
36	State Unemployment	33		33	0	33
37	Sub-total	<u>14,482</u>		<u>14,482</u>	<u>0</u>	<u>14,482</u>
38						
39	Total Compensation	<u>\$371,321</u>		<u>\$371,321</u>	<u>\$0</u>	<u>\$371,321</u>
40						
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_110823.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 - Actual Update\[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%	2.3685%	W/P - 3-10	O&M\[KAWC 2023 Rate Case - Uncollectibles Expense Exhibit.xlsx]Exhibit
3	Less: PSC / Utility Reg Assessment Fee	0.1302%	0.1302%	0.5106%	W/P - 5-2	O&M\[KAWC 2023 Rate Case - PSC Fees Exhibit.xlsx]Exhibit
4	Net Income After Uncollectibles & Reg Assessment Fees		<u>99.2658%</u>			
5						
6						
7	Less: State Income Tax @ 5.0%	5.00%	4.9633%	19.4631%		
9	Net Income After Uncollectibles, Reg Assessment Fees & State Tax		<u>94.3025%</u>			
10						
11	Less: Federal income Tax @ 21%	21.00%	19.8035%	77.6578%		
12						
	Net Income After Uncollectibles, Reg Assessment Fees, & State & Federal Income Taxes:		<u>74.4990%</u>	<u>100.0000%</u>		
13						
14						
15	Gross Revenue Conversion Factor (1 / Line 13)		<u>134.2300%</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_110823_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: ___ ORIGINAL _X_ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):: SCH C

Exhibit 37, Schedule I-1
Exhibits\[Exhibit 37 I-1 and K.xlsx\Sch I 1
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	2.57%	\$112,124,081	\$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	9.19%	41,340,192	46,454,470	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	3.36%	20,975,998	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	-0.13%	87,150	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	39.02%	8,772,339	10,629,716	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	-23.65%	1,047,376	881,527	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	-11.98%	5,869,596	2,566,677	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	7.58%	78,092,651	89,344,529	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	-7.32%	34,031,429	25,196,517	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	12.96%	634,860	1,657,219	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	12.89%	634,470	1,657,219	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	-7.01%	34,665,899	26,853,736	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	17.16%	11,663,012	12,953,402	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	-23.90%	274,805	352,814	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	131.78%	708,295	446,453	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)	0.00%	(425)	0	0	0	0
29	Other Deductions	706,122	-77.97%	155,532	-74.40%	39,811	402%	199,756	-14.22%	171,351	16.69%	199,953	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	19.02%	12,845,641	13,752,669	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	-17.62%	\$21,820,258	\$13,101,067	\$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 ___X___ 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	2018	2019	2020	2021	2022	Base Period	Forecasted Period	3 Projected Calendar Years			
									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	\$61,865,760	\$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	28,863,993	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	2,659,515	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	7,026,722	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	1,523,893	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	120,749	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	7,677,852	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	\$109,738,484	\$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	124,693	126,188	126,101	127,114	128,145	129,163
16	Commercial	9,096	9,126	9,205	9,267	9,390	9,489	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	775	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	63	62	62	62	62	62
21	Fire Services	2,356	2,390	2,413	2,457	2,515	2,547	2,606	2,602	2,650	2,695	2,742
22												
23	Total	131,631	133,065	134,462	135,654	136,806	137,613	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	125,306	126,533	126,442	127,412	128,466	128,466
28	Commercial	9,064	9,161	9,192	9,290	9,399	9,578	9,666	9,650	9,770	9,894	9,894
29	Industrial	31	26	26	26	26	27	26	26	26	26	26
30	Municipal & OPA	744	750	746	753	770	782	779	779	779	779	779
31	Sales For Resale	13	15	16	15	17	20	19	19	19	19	19
32	Miscellaneous	43	43	43	45	61	65	62	62	62	62	62
33	Fire Services	2,368	2,407	2,423	2,487	2,537	2,575	2,622	2,626	2,672	2,718	2,718
34												
35	Total	131,763	133,578	134,974	136,167	137,065	138,353	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	\$496	\$491	\$491	\$491	\$486	\$482
40	Commercial	2,557	2,628	2,652	2,770	2,946	3,042	3,098	3,093	3,121	3,118	3,114
41	Industrial	96,046	88,421	97,726	100,620	99,341	100,676	110,635	110,459	111,560	111,560	111,560
42	Municipal & OPA	8,602	8,309	7,883	8,758	9,167	9,063	9,597	9,581	9,677	9,677	9,677
43	Sales For Resale	141,504	91,712	66,072	75,288	83,774	80,205	67,489	67,381	68,053	68,053	68,053
44	Miscellaneous	2,549	2,522	4,728	3,046	2,020	1,927	1,712	1,710	1,727	1,727	1,727
45	Fire Services	2,871	2,826	3,077	3,062	3,095	3,015	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 X 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 ___X___ 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	Forecasted	<u>3 Projected Calendar Years</u>			
							Period	Period	2024	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

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

For electronic version, see KAW_APP_EX37J_110823.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: ___ Original _X_ 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	\$9,168,090	1.54%	\$0	\$9,168,090	5.354%	0.080%
3								
4	Long-Term Debt	W/P - 7-4	273,581,929	45.87%	0.29	273,581,929	4.544%	2.080%
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>311,462,178</u>	<u>52.22%</u>	<u>0.33</u>	<u>311,462,178</u>	<u>10.75%</u>	<u>5.610%</u>
9								
10	Total Capital		<u>\$596,457,432</u>		<u>\$0.64</u>	<u>\$596,457,433</u>		<u>7.800%</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 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 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	\$10,381,181	1.680%	\$0	\$10,381,181	5.001%	0.080%
3								
4	Long-Term Debt	J-3, Page 1	282,289,092	45.688%	0	282,289,092	4.590%	2.100%
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>322,943,328</u>	<u>52.269%</u>	<u>1</u>	<u>322,943,329</u>	<u>10.750%</u>	<u>5.620%</u>
9								
10	Total Capital		<u>\$617,859,030</u>	<u>100.000%</u>	<u>\$1</u>	<u>\$617,859,031</u>		<u>7.830%</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 2023

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 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	\$6,117,979	1.099%	\$0	\$6,117,979	5.450%	0.060%
3								
4	Long-Term Debt	J-3, Page 2	261,102,251	46.897%	0	261,102,251	4.470%	2.100%
5								
6	Preferred Stock	J-4, Page 2	2,244,914	0.4032%	0	2,244,914	8.510%	0.030%
7								
8	Common Equity	W/P - 7-6	287,287,884	51.601%	1	287,287,884	10.750%	5.550%
9								
10	Total Capital		<u>\$556,753,028</u>	<u>100.000%</u>	<u>\$1</u>	<u>\$556,753,028</u>		<u>7.740%</u>
11								
12								
13								
14								
15								
16	(1) JDITC:	W/P - 7-7	<u>\$1</u>					

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

Data: ___ Base Period X Forecasted Period
 Type of Filing: ___ Original X 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>\$10,381,181</u>	<u>5.001%</u>	<u>\$519,163</u>
5					
6					
7	Weighted Cost of Short-Term Debt			<u>5.001%</u>	

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

<u>Line No.</u>	<u>Issue</u>	<u>Reference</u>	<u>Amount Outstanding</u>	<u>Interest Rate</u>	<u>Interest Requirement</u>
1					
2					
3					
4	Promissory Note	W/P - 7-3	<u>\$6,117,979</u>	<u>5.450%</u>	<u>\$333,430</u>
5					
6					
7	Weighted Cost of Short-Term Debt		<u>5.450%</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_110823.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: __ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S): N/A

Exhibit 37, Schedule K-1
Exhibits\Exhibit 37 1-1 and K.xls\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	\$1,226,112	\$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	103,058,780	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	130,300,606	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	633,275,509	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	60,342,973	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	928,203,980	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	220,849,643	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	707,354,337	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	17,324,795	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	\$724,679,132	\$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%	130.9%	58.6%
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	\$261,102,251	\$282,289,092
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	287,287,884	322,943,328
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	\$550,635,049	\$607,477,849

**EXHIBIT 37
SCHEDULE L**

NARRATIVE DESCRIPTION AND EXPLANATION OF ALL PROPOSED TARIFF CHANGES

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

Schedule	Description
L	Narrative Rationale for Tariff Changes

For electronic version, see KAW_APP_EX37L_110823.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: Base Period Forecasted PeriodType of Filing: 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_110823.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	\$61,865,760	\$112,274	\$61,978,034	\$13,875,856	\$75,853,890
4	Commercial	Schedule M2-M3	28,863,993	1,012,727	29,876,720	6,825,344	36,702,064
5	Industrial	Schedule M2-M3	2,659,515	217,005	2,876,520	665,813	3,542,333
6	Other Public Authorities	Schedule M2-M3	7,026,722	449,101	7,475,823	1,716,679	9,192,502
7	Sale for Resale	Schedule M2-M3	1,521,264	(238,977)	1,282,287	259,481	1,541,768
8	Private Fire	Schedule M2-M3	3,392,101	140,794	3,532,895	851,587	4,384,482
9	Public Fire	Schedule M2-M3	4,285,752	621,449	4,907,201	1,159,966	6,067,167
10	Miscellaneous	Schedule M2-M3	120,749	(14,575)	106,174	23,289	129,463
11							
12	Total Sales of Water		109,735,856	2,299,798	112,035,654	25,378,015	137,413,669
13							
14							
15	Other Operating Revenues						
16							
17	Late Payment Fee	Schedule M2-M3	\$759,263	\$58,682	\$817,945	\$185,279	\$1,003,223
18	Rent	Schedule M2-M3	121,487	76,076	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	35,232	(3,748)	31,484	0	31,484
21	Application/Initiation Fee	Schedule M2-M3	620,534	50,878	671,412	0	671,412
22	Usage Data	Schedule M2-M3	61,345	(1,331)	60,014	0	60,014
23	Reconnect Fee	Schedule M2-M3	525,096	(46,055)	479,041	0	479,041
24	Miscellaneous Service	Schedule M2-M3	55,185	(32,214)	22,970	0	22,970
25							
26	Total Other Operating Revenues		2,385,597	119,796	2,505,392	185,279	2,690,671
27							
28							
29	Total Operating Revenues		\$112,121,453	\$2,419,594	\$114,541,046	\$25,563,294	\$140,104,340
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	(\$142,055)	\$17,984	(\$5,899)	(\$50,083)	\$1,305
3	Change in Consumption	Schedule M2-M3	(2,507,174)	(379,063)	83,424	146,834	(286,914)
4	Change in QIP	Schedule M2-M3	2,761,502	1,373,807	139,480	352,350	46,632
5							
6							
7	Total		<u>\$112,274</u>	<u>\$1,012,728</u>	<u>\$217,005</u>	<u>\$449,101</u>	<u>(\$238,976)</u>
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Customer Growth/(Loss)	Schedule M2-M3	(\$2,372)	\$377,373	(\$4,374)	\$0	\$191,880
16	Change in Consumption	Schedule M2-M3	(18,617)		(13,815)		(\$2,975,325)
17	Change in QIP	Schedule M2-M3	161,783	244,076	3,615		\$5,083,244
18							
19							
20	Total		<u>\$140,794</u>	<u>\$621,449</u>	<u>(\$14,575)</u>	<u>\$0</u>	<u>\$2,299,799</u>

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	\$58,682	\$76,076	\$17,508	(\$3,748)	\$50,878
3							
4							
5							
6							
7	Total		<u>\$58,682</u>	<u>\$76,076</u>	<u>\$17,508</u>	<u>(\$3,748)</u>	<u>\$50,878</u>
8							
9							
10							
11			Usage	Reconnect	Miscellaneous		
12			Data	Fee	Service		Total
13							
14							
15	To Adjust for the Forecast Period	Schedule M2-M3	(\$1,331)	(\$46,055)	(\$32,214)		\$119,795
16							
17							
18							
19							
20	Total		<u>(\$1,331)</u>	<u>(\$46,055)</u>	<u>(\$32,214)</u>		<u>\$119,795</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	Residential	Commercial	Industrial	Other Public Authorities	Sale for Resale
1							
2	Proposed Rates	Schedule M2-M3	\$13,875,856	\$6,825,344	\$665,813	\$1,716,679	\$259,481
3							
4							
5							
6							
7	Total		<u>\$13,875,856</u>	<u>\$6,825,344</u>	<u>\$665,813</u>	<u>\$1,716,679</u>	<u>\$259,481</u>
8							
9							
10							
11			Private	Public		Other	
12			Fire	Fire	Miscellaneous	Water Revenue	Total
13							
14							
15	Proposed Rates	Schedule M2-M3	\$851,588	\$1,159,966	\$23,288	\$0	\$25,378,016
16							
17							
18							
19							
20	Total		<u>\$851,588</u>	<u>\$1,159,966</u>	<u>\$23,288</u>	<u>\$0</u>	<u>\$25,378,016</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	\$185,279				
3							
4							
5							
6							
7	Total		\$185,279	\$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					\$185,279
16							
17							
18							
19							
20	Total		\$0	\$0	\$0		\$185,279

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	6,183,949	\$61,865,760	6,183,949	\$79,547,577	5,748,449	\$61,978,034	5,748,449	\$75,853,890	\$13,875,856	22.39%
4	Commercial	4,184,120	28,863,993	4,184,120	37,190,448	4,111,316	29,876,720	4,111,316	36,702,064	6,825,344	22.85%
5	Industrial	552,429	2,659,515	552,429	3,437,414	571,807	2,876,520	571,807	3,542,333	665,813	23.15%
6	Municipal & OPA	1,178,931	7,026,722	1,178,931	9,060,658	1,209,547	7,475,823	1,209,547	9,192,502	1,716,679	22.96%
7	Sales For Resale	331,570	1,521,264	331,570	1,930,477	269,885	1,282,287	269,885	1,541,768	259,481	20.24%
8	Private Fire Service:	9,955	3,392,101	9,955	4,412,735	6,379	3,532,895	6,379	4,384,482	851,587	24.10%
9	Public Fire Service	0	4,285,752	0	5,555,737	0	4,907,201	0	6,067,167	1,159,966	23.64%
10	Miscellaneous	13,116	120,749	13,116	153,952	8,990	106,174	8,990	129,463	23,289	21.93%
11											
12	Total	12,454,071	\$109,735,856	12,454,071	\$141,288,998	11,926,374	\$112,035,654	11,926,374	\$137,413,669	\$25,378,015	22.65%
13											
14	Miscellaneous Revenues:										
15	Late Payment Fee		\$759,263		\$1,031,516		\$817,945		\$1,003,223	185,279	22.65%
16	Rent		121,487		121,487		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		35,232		35,232		31,484		31,484	0	0.00%
19	Application/Initiation Fee		620,534		620,534		671,412		671,412	0	0.00%
20	Usage Data		61,345		61,345		60,014		60,014	0	0.00%
21	Reconnect Fee		525,096		525,096		479,041		479,041	0	0.00%
22	Miscellaneous Service		55,185		55,185		22,970		22,970	0	0.00%
23											
24											
25											
26	Total Other Revenue		\$ 2,385,597		\$2,657,851		\$2,505,392		\$2,690,671	\$185,279	7.40%
27											
28	Total Revenue		<u>\$ 112,121,453</u>		<u>\$143,946,849</u>		<u>\$114,541,046</u>		<u>\$140,104,340</u>	<u>\$25,563,294</u>	<u>22.32%</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	1,492,950		\$15.00	\$22,394,254	1,492,950		\$20.00	\$29,859,005	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	25,638		37.30	956,316	25,638		49.60	1,271,669	24,072		37.30	897,886	24,072		49.60	1,193,971	296,085	32.98%	
6	1-1/2" Monthly	194		74.70	14,495	194		99.40	19,288	180		74.70	13,446	180		99.40	17,892	4,446	33.07%	
7	2" Monthly	1,499		119.50	179,114	1,499		158.90	238,169	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	4		373.40	1,494	4		496.60	1,986	12		373.40	4,481	12		496.60	5,959	1,478	32.99%	
10	6" Monthly	24		746.70	17,712	24		993.10	23,556	24		746.70	17,921	24		993.10	23,834	5,914	33.00%	
11	8" Monthly	12		1,194.70	14,336	12		1,589.00	19,068	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		6,183,949	\$5.7570	\$35,600,996		6,183,949	\$7.7806	\$48,114,836		5,748,449	\$5.7570	\$33,093,822		5,748,449	\$7.7806	\$44,726,384	11,632,562	35.15%	
20																				
21	Universal Affordability:																			
22	Usage (0-50% FPL)										12,127		\$0		12,127		(\$4,6684)	(\$56,611)	(\$56,611)	0.00%
23	Usage (50-100% FPL)										16,190		0		16,190		(1.5561)	(25,193)	(25,193)	0.00%
24																				
25																				
26	QIP Surcharge				2,687,044			0.00%	0				\$5,448,546			0.00%	\$0	(\$5,448,546)	-100.00%	
27																				
28																				
29																				
30	Total		<u>6,183,949</u>		<u>\$61,865,760</u>		<u>6,183,949</u>		<u>\$79,547,577</u>		<u>5,748,449</u>		<u>\$61,978,034</u>		<u>5,748,449</u>		<u>\$75,853,890</u>	<u>\$13,875,856</u>	<u>22.39%</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	57,876		\$15.00	\$868,141	57,876		\$20.00	\$1,157,522	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	30,725		37.30	1,146,048	30,725		49.60	1,523,967	30,461		37.30	1,136,199	30,461		49.60	1,510,870	374,671	32.98%
6	1-1/2" Monthly	2,149		74.70	160,566	2,149		99.40	213,658	2,127		74.70	158,881	2,127		99.40	211,416	52,535	33.07%
7	2" Monthly	25,724		119.50	3,073,964	25,724		158.90	4,087,472	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	179,482	481		496.60	238,701	480		373.40	179,232	480		496.60	238,368	59,136	32.99%
10	6" Monthly	180		746.70	134,197	180		993.10	178,480	180		746.70	134,406	180		993.10	178,758	44,352	33.00%
11	8" Monthly	214		1,194.70	256,144	214		1,589.00	340,682	216		1,194.70	258,055	216		1,589.00	343,224	85,169	33.00%
12																			
13																			
14																			
15																			
16	Volumetric Charges:																		
17	All Usage		4,184,120	\$5.2066	\$21,785,040		4,184,120	\$7.0368	\$29,442,817		4,111,316	\$5.2066	\$21,405,977		4,111,316	\$7.0368	\$28,930,508	\$7,524,530	35.15%
18																			
19																			
20																			
21	QIP Surcharge				1,255,034			0.00%	0				\$2,628,841			0.00%	\$0	(\$2,628,841)	-100.00%
22																			
23																			
24																			
25	Total		<u>4,184,120</u>		<u>\$28,863,993</u>		<u>4,184,120</u>		<u>\$37,190,448</u>		<u>4,111,316</u>		<u>\$29,876,720</u>		<u>4,111,316</u>		<u>\$36,702,064</u>	<u>\$6,825,344</u>	<u>22.85%</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	313		119.50	37,389	313		158.90	49,717	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	106		746.70	79,449	106		993.10	105,666	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		552,429	\$4.3050	\$2,378,205		552,429	\$5.8190	\$3,214,573		571,807	\$4.3050	\$2,461,629		571,807	\$5.8190	\$3,327,336	\$865,707	35.17%
18																			
19																			
20																			
21	QIP Surcharge				113,751			0.00%	0				\$253,230			0.00%	\$0	(\$253,230)	-100.00%
22																			
23																			
24																			
25	Total		<u>552,429</u>		<u>\$2,659,515</u>		<u>552,429</u>		<u>\$3,437,414</u>		<u>571,807</u>		<u>\$2,876,520</u>		<u>571,807</u>		<u>\$3,542,333</u>	<u>\$665,813</u>	<u>23.15%</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	Minimum Charge:																		
3	5/8" Monthly	1,892		\$15.00	\$28,383	1,892		\$20.00	\$37,845	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	2,261		37.30	84,338	2,261		49.60	112,149	2,220		37.30	82,806	2,220		49.60	110,112	27,306	32.98%
6	1-1/2" Monthly	332		74.70	24,795	332		99.40	32,994	324		74.70	24,203	324		99.40	32,206	8,003	33.07%
7	2" Monthly	4,988		119.50	596,034	4,988		158.90	792,550	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	454		373.40	169,531	454		496.60	225,466	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	32		1,194.70	38,410	32		1,589.00	51,086	24		1,194.70	28,673	24		1,589.00	38,136	9,463	33.00%
12																		0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	All Usage		1,178,931	\$4.7960	\$5,654,155		1,178,931	\$6.4818	\$7,641,598		1,209,547	\$4.7960	\$5,800,990		1,209,547	\$6.4818	\$7,840,045	\$2,039,055	35.15%
18																			
19																			
20																			
21	QIP Surcharge				305,533			0.00%	0				\$657,883			0.00%	\$0	(\$657,883)	-100.00%
22																			
23																			
24																			
25	Total		<u>1,178,931</u>		<u>\$7,026,722</u>		<u>1,178,931</u>		<u>\$9,060,658</u>		<u>1,209,547</u>		<u>\$7,475,823</u>		<u>1,209,547</u>		<u>\$9,192,502</u>	<u>\$1,716,679</u>	<u>22.96%</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	15		\$15.00	\$225	15		\$20.00	\$300	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		266,958	\$4.2360	\$1,130,834		266,958	\$5.7250	\$1,528,335		207,991	\$4.2360	\$881,050		207,991	\$5.7250	\$1,190,749	\$309,699	35.15%
16																			
17	Water Sold to Judy WA																		
18	First 70,000 Gal/day		35,896	\$4.5200	\$162,249		35,896	\$5.7250	\$205,503		27,242	\$4.5200	\$123,135		27,242	\$5.7250	\$155,962	\$32,827	26.66%
19	Over 70,000 Gal/day		8,038	4.6200	37,134		8,038	5.7250	46,015		3,240	4.6200	14,970		3,240	5.7250	18,550	3,580	23.92%
20																			
21	Special SFR Contract		20,679	\$2.2500	\$46,527		20,679	\$2.2500	\$46,527		31,411	\$2.2500	\$70,675		31,411	\$2.2500	\$70,675	\$0	0.00%
22																			
23	QIP Surcharge				66,249			0.00%	\$0				\$112,881			0.00%	\$0	(\$112,881)	-100.00%
24																			
25	Total		<u>331,570</u>		<u>\$1,521,264</u>		<u>331,570</u>		<u>\$1,930,477</u>		<u>269,885</u>		<u>\$1,282,287</u>		<u>269,885</u>		<u>\$1,541,768</u>	<u>\$259,481</u>	<u>20.24%</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)
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	Minimum Charge:																		
3	5/8" Monthly	186		\$15.00	\$2,784	186		\$20.00	\$3,713	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	254		37.30	9,472	254		49.60	12,596	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	263		224.00	58,872	263		297.90	78,294	240		224.00	53,760	240		297.90	71,496	17,736	32.99%
9	4" Monthly	0		373.40	0	0		496.60	0	0		373.40	0	0		496.60	0	0	0.00%
10	6" Monthly	0		746.70	0	0		993.10	0	0		746.70	0	0		993.10	0	0	0.00%
11	8" Monthly	0		1,194.70	0	0		1,589.00	0	0		1,194.70	0	0		1,589.00	0	0	0.00%
12																		0	0.00%
13																			
14																			
15																			
16	Volumetric Charges:																		
17	All Usage		13,116	\$3.3480	\$43,913		13,116	\$4.5249	\$59,349		8,990	\$3.3480	\$30,097		8,990	\$4.5249	\$40,677	\$10,580	35.15%
18																			
19																			
20																			
21	QIP Surcharge				5,708			0.00%	0				\$9,322			0.00%	\$0	(\$9,322)	-100.00%
22																			
23																			
24																			
25	Total		<u>13,116</u>		<u>\$120,749</u>		<u>13,116</u>		<u>\$153,952</u>		<u>8,990</u>		<u>\$106,174</u>		<u>8,990</u>		<u>\$129,463</u>	<u>\$23,288</u>	<u>21.93%</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	16,947	\$76.57	\$1,297,648	16,947	\$104.30	\$1,767,594	16,899	\$76.57	\$1,293,931	16,899	\$104.30	\$1,762,531	\$468,600	36.22%
3	2"	886	8.76	7,757	886	\$11.90	10,538	804	8.76	7,043	804	11.90	9,568	2,525	35.84%
4	4"	6,144	35.28	216,775	6,144	\$48.00	294,932	6,049	35.28	213,405	6,049	48.00	290,347	76,942	36.05%
5	6"	12,175	79.37	966,333	12,175	\$107.90	1,313,687	12,103	79.37	960,597	12,103	107.90	1,305,890	345,292	35.95%
6	8"	4,248	141.09	599,326	4,248	\$191.90	815,159	4,357	141.09	614,713	4,357	191.90	836,087	221,374	36.01%
7	10"	183	220.51	40,444	183	\$299.90	55,005	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"	12	564.63	6,555	12	\$767.90	8,915	12	564.63	6,776	12	767.90	9,215	2,439	36.00%
11															
12	5/8" Monthly	2,025	\$15.00	\$30,380	2,025	\$20.00	\$40,507	1,411	\$15.00	\$21,165	1,411	\$20.00	\$28,220	\$7,055	33.33%
13	1" Monthly	12	37.30	448	12	49.60	595	12	37.30	448	12	49.60	595	148	32.98%
14	8" Monthly	2	1,194.70	2,389	2	1,589.00	3,178	5	1,194.70	5,974	5	1,589.00	7,945	1,972	33.00%
15															
16	Total	42,707		\$3,192,009	42,707		\$4,342,682	41,913		\$3,189,637	41,913		\$4,339,591	\$1,149,955	36.05%
17															
18	Volumetric Charges:														
19	All Usage	9,955	\$5.2066	\$51,833	9,955	\$7.0368	\$70,052	6,379	\$5.2066	\$33,215	6,379	\$7.0368	\$44,891	\$11,676	35.15%
20															
21	QIP Surcharge			148,259		0.00%	\$0			\$310,042		0.00%	\$0	(\$310,042)	-100.00%
22															
23	Total Private Fire			3,392,101			4,412,735			3,532,895			4,384,482	851,588	24.10%
24															
25															
26	Public Fire Protection:														
27	Public Fire Hydrants	84,178	\$48.70	\$4,099,461	84,178	\$66.00	\$5,555,737	91,927	\$48.70	\$4,476,834	91,927	\$66.00	\$6,067,167	\$1,590,333	35.52%
28															
29		84,178		\$4,099,461	84,178		\$5,555,737	91,927		\$4,476,834	91,927		\$6,067,167	\$1,590,333	35.52%
30															
31	QIP Surcharge			186,291		0.00%	\$0			\$430,367		0.00%	\$0	(\$430,367)	-100.00%
32															
33	Total Public Fire			4,285,752			5,555,737			4,907,201			6,067,167	1,159,966	23.64%
34															
35	Total Fire Services			\$7,677,852			\$9,968,472			\$8,440,095			\$10,451,650	\$2,011,554	23.83%

**EXHIBIT 37
SCHEDULE N**

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

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

Schedule	Description
N	Typical Bill Comparison

For electronic version, see KAW_APP_EX37N_110823.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	27.78	4.83	21.02%
2	26.51	29.31	35.56	6.25	21.32%
3	32.27	35.68	43.34	7.66	21.47%
4	38.03	42.05	51.12	9.07	21.57%
5	43.79	48.42	58.90	10.48	21.65%
6	49.54	54.78	66.68	11.90	21.73%
7	55.30	61.15	74.46	13.31	21.78%
8	61.06	67.51	82.24	14.73	21.81%
9	66.81	73.87	90.03	16.16	21.87%
10	72.57	80.24	97.81	17.57	21.90%
15	101.36	112.07	136.71	24.64	21.98%
20	130.14	143.90	175.61	31.71	22.04%
25	158.93	175.73	214.52	38.79	22.07%
30	187.71	207.55	253.42	45.87	22.10%
35	216.50	239.38	292.32	52.94	22.11%
40	245.28	271.21	331.22	60.01	22.13%
45	274.07	303.04	370.13	67.09	22.14%
50	302.85	334.86	409.03	74.17	22.15%
75	446.78	494.00	603.55	109.55	22.17%
100	590.70	653.14	798.06	144.92	22.19%
QIP Rate		10.57%			
Average User 3.80	36.87	\$40.77	49.56	8.79	21.57%

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
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	27.04	4.69	21.00%
2	25.41	28.10	34.07	5.97	21.26%
3	30.62	33.86	41.11	7.25	21.42%
4	35.83	39.62	48.15	8.53	21.54%
5	38.43	42.49	51.67	9.18	21.60%
5	41.03	45.37	55.18	9.81	21.63%
6	46.24	51.13	62.22	11.09	21.70%
7	51.45	56.89	69.26	12.37	21.75%
8	56.65	62.64	76.29	13.65	21.80%
9	61.86	68.40	83.33	14.93	21.83%
10	67.07	74.16	90.37	16.21	21.86%
15	93.10	102.94	125.55	22.61	21.96%
20	119.13	131.72	160.74	29.02	22.03%
25	145.17	160.51	195.92	35.41	22.06%
32	182.65	201.96	246.58	44.62	22.10%
35	197.23	218.08	266.29	48.21	22.11%
36	202.44	223.84	273.32	49.48	22.11%
40	223.26	246.86	301.47	54.61	22.12%
50	275.33	304.43	371.84	67.41	22.14%
75	405.50	448.36	547.76	99.40	22.17%
100	535.66	592.28	723.68	131.40	22.19%
QIP Rate		10.57%			
Average User 35.52	199.92	221.05	269.92	48.87	22.11%

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	217.09	37.36	20.79%
25	227.13	251.14	304.37	53.23	21.20%
50	334.75	370.13	449.85	79.72	21.54%
75	442.38	489.14	595.32	106.18	21.71%
100	550.00	608.14	740.80	132.67	21.82%
150	765.25	846.14	1,031.75	185.61	21.94%
200	980.50	1,084.14	1,322.70	238.56	22.00%
250	1,195.75	1,322.14	1,613.65	291.51	22.05%
500	2,272.00	2,512.15	3,068.39	556.24	22.14%
750	3,348.25	3,702.16	4,523.14	820.98	22.18%
1,000	4,424.50	4,892.17	5,977.88	1,085.71	22.19%
1,250	5,500.75	6,082.18	7,432.63	1,350.45	22.20%
1,500	6,577.00	7,272.19	8,887.38	1,615.19	22.21%
1,984	8,661.91	9,577.47	11,705.51	2,128.04	22.22%
2,092	9,125.56	10,090.13	12,332.21	2,242.08	22.22%
2,500	10,882.00	12,032.23	14,706.36	2,674.13	22.22%
2,750	11,958.25	13,222.24	16,161.11	2,938.87	22.23%
3,000	13,034.50	14,412.25	17,615.85	3,203.60	22.23%
5,000	21,644.50	23,932.32	29,253.82	5,321.50	22.24%
10,000	43,169.50	47,732.52	58,348.74	10,616.22	22.24%
20,000	86,219.50	95,332.90	116,538.58	21,205.68	22.24%
QIP Rate		10.57%			
Average User 1,833	8,009.34	8,855.93	10,823.44	1,967.51	22.22%

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	191.31	32.66	20.59%
10	167.46	185.16	223.72	38.56	20.82%
15	191.44	211.68	256.13	44.45	21.00%
25	239.40	264.70	320.95	56.25	21.25%
50	359.30	397.28	482.99	85.71	21.57%
75	479.20	529.85	645.04	115.19	21.74%
100	599.10	662.42	807.08	144.66	21.84%
125	719.00	795.00	969.13	174.13	21.90%
150	838.90	927.57	1,131.17	203.60	21.95%
175	958.80	1,060.15	1,293.22	233.07	21.99%
184	1,002.92	1,108.93	1,352.85	243.92	22.00%
212	1,136.25	1,256.35	1,533.04	276.69	22.02%
250	1,318.50	1,457.87	1,779.35	321.48	22.05%
300	1,558.30	1,723.01	2,103.44	380.43	22.08%
350	1,798.10	1,988.16	2,427.53	439.37	22.10%
400	2,037.90	2,253.31	2,751.62	498.31	22.11%
500	2,517.50	2,783.60	3,399.80	616.20	22.14%
750	3,716.50	4,109.33	5,020.25	910.92	22.17%
1,000	4,915.50	5,435.07	6,640.70	1,205.63	22.18%
2,500	12,109.50	13,389.47	16,363.40	2,973.93	22.21%
5,000	24,099.50	26,646.82	32,567.90	5,921.08	22.22%
QIP Rate		10.57%			
Average User					
129	740.06	818.28	997.59	179.31	21.91%

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	1,136.23	193.51	20.53%
50	958.50	1,059.81	1,279.35	219.54	20.71%
75	1,064.40	1,176.91	1,422.48	245.57	20.87%
100	1,170.30	1,294.00	1,565.60	271.60	20.99%
150	1,382.10	1,528.19	1,851.85	323.66	21.18%
200	1,593.90	1,762.38	2,138.10	375.72	21.32%
250	1,805.70	1,996.56	2,424.35	427.79	21.43%
500	2,864.70	3,167.50	3,855.60	688.10	21.72%
750	3,923.70	4,338.44	5,286.85	948.41	21.86%
1,000	4,982.70	5,509.37	6,718.10	1,208.73	21.94%
1,500	7,100.70	7,851.24	9,580.60	1,729.36	22.03%
2,242	10,242.54	11,325.18	13,826.83	2,501.65	22.09%
2,500	11,336.70	12,534.99	15,305.60	2,770.61	22.10%
2,930	13,158.18	14,549.00	17,767.35	3,218.35	22.12%
3,000	13,454.70	14,876.86	18,168.10	3,291.24	22.12%
5,000	21,926.70	24,244.35	29,618.10	5,373.75	22.16%
7,500	32,516.70	35,953.72	43,930.60	7,976.88	22.19%
10,000	43,106.70	47,663.08	58,243.10	10,580.02	22.20%
15,000	64,286.70	71,081.80	86,868.10	15,786.30	22.21%
25,000	106,646.70	117,919.26	144,118.10	26,198.84	22.22%
50,000	212,546.70	235,012.89	287,243.10	52,230.21	22.22%
QIP Rate		10.57%			
Average User					
1,184	5,760.88	6,369.81	7,769.81	1,400.00	21.98%

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	54.12	9.17	20.41%
2	44.00	48.65	58.65	10.00	20.55%
3	47.34	52.34	63.17	10.83	20.68%
4	50.69	56.05	67.70	11.65	20.79%
5	52.37	57.91	69.96	12.05	20.82%
5	54.04	59.75	72.22	12.47	20.87%
6	57.39	63.46	76.75	13.29	20.95%
7	60.74	67.16	81.27	14.11	21.01%
8	64.08	70.85	85.80	14.95	21.10%
9	67.43	74.56	90.32	15.76	21.14%
10	70.78	78.26	94.85	16.59	21.20%
15	87.52	96.77	117.47	20.70	21.39%
20	104.26	115.28	140.10	24.82	21.53%
25	121.00	133.79	162.72	28.93	21.62%
32	145.11	160.45	195.30	34.85	21.72%
35	154.48	170.81	207.97	37.16	21.76%
36	157.83	174.51	212.50	37.99	21.77%
40	171.22	189.32	230.60	41.28	21.81%
50	204.70	226.34	275.85	49.51	21.88%
75	288.40	318.88	388.97	70.09	21.98%
100	372.10	411.43	502.09	90.66	22.04%
QIP Rate		10.57%			
Average User					
12	77.48	85.67	103.90	18.23	21.28%

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%			