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

		Requested	
Item	Requested Revenue Increase	Revenue Increase Change	Explanation
Original Filing Case No 2023-00191	\$26,051,990	merease enange	Explanation
O&M Expense:			
			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	25,937,862	(114,128)	miscellaneous expense
			Per AG's 2nd Data Request #27 - correction of customer
			accounting expense to include customer e-check
Other Customer Accounting	26,036,332	98,470	payment fee
General/Income Taxes:			
Current State Income Tax	26,054,379	18,047	Revenue requirement update
Current Federal Income Tax	26,126,388	72,009	Revenue requirement update
			Per AG's 1st Data Request #95 - updated utility
General Taxes	26,097,021	(29,367)	regulatory assessment fee ("PSC Fee")
Rate of Return:			
Working Capital Allowance / Lower rate of return	25,548,345	(548.676)	Base period update & Revenue requirement update
working capital Allowance / Lower rate of return	25,546,545	(346,676)	base period apaate & nevertue requirement apaate
Difference	(\$503,644)	(\$503,644)	
Base Period Update revenue requirement	\$25,563,294		
Variance	(14,949)		

Exhibit 37 Schedule	Description	2023 Ra Base Period Update	te Case Forecast Revision
А	Overall Financial Summary	х	Х
B-1	Rate Base Summary - Page 1 Rate Base Summary - Page 2	x	х
B-1 B-2	Plant in Service by Major Grouping - Page 1	x	^
B-2	Plant in Service by Major Grouping - Page 2		
B-2.1 B-2.1	Plant in Service by Account and Subaccounts - Page 1 & 2 Plant in Service by Account and Subaccounts - Page 3 & 4	Х	
B-2.2	Proposed Adjustments to Plant in Service - Page 1 & 2		
B-2.3	Gross Additions, Retirements and Transfers - Page 1 & 2	Х	
B-2.3 B-2.4	Gross Additions, Retirements and Transfers - Page 3 & 4 Property Merged or Acquired - Page 1 & 2		
B-2.5	Leased Property - Page 1 & 2		
B-2.6	Property Held for Future Use Included in Rate Base - Page 1 & 2		
B-2.7 B-3	Property Excluded from Rate Base - Page 1 & 2 Accumulated Depreciation and Amortization - Page 1 & 2	Х	
B-3	Accumulated Depreciation and Amortization - Page 1 & 2 Accumulated Depreciation and Amortization - Page 3 & 4	^	
B-3.1	Adjustments to Accumulated Depreciation and Amortization - Page 1 & 2		
B-3.2	Depreciation Accrual Rates and Accumulated Balances by Account - Page 1 & 2	X	
B-3.2 B-4	Depreciation Accrual Rates and Accumulated Balances by Account - Page 3 & 4 Construction Work in Progress - Page 1	x	
B-4	Construction Work in Progress - Page 2	^	х
B-4.1	Construction Work in Progress - Percent Complete - Page 1	X	
B-4.1	Construction Work in Progress - Percent Complete - Page 2	v	
B-5 B-5	Allowance for Working Capital - Page 1 Allowance for Working Capital - Page 2	Х	Х
B-5.1	Working Capital Components - Page 1	x	
B-5.1	Working Capital Components - Page 2		
B-5.2 B-5.2	Working Capital - Lead / Lag Study - Page 1 thru 3 Working Capital - Lead / Lag Study - Page 4 thru 6	Х	х
B-6	Deferred Credits and Accumulated Deferred Income Taxes - Page 1	х	^
B-6	Deferred Credits and Accumulated Deferred Income Taxes - Page 2		
B-7	Jurisdictional Percentages		
B-7.1 B-7.2	Jurisdictional Statistics - Rate Base Explanation of Changes in Jurisdictional Procedures		
B-8	Comparative Balance Sheets	х	
C-1	Operating Income Summary for the Base and Forecast Periods	X	Х
C-2	Supporting Schedule for Operating Income Summary, Breakdown by Major Acct Group & Individual Acct	X	X
D-1 D-2	Summary of Adjustments to Operating Income by Major Account Support Schedule for Individual Adjustments to Operating Income	X X	X X
D-3	Supporting Schedule for Jurisdictional Factors	^	
E-1.1	Federal Income Tax Calculation for the Base Period, Support Schedule	X	
E-1.2 E-1.3	State Income Tax Calculation for the Base Period, Support Schedule Federal Income Tax Calculation for the Forecast Period, Support Schedule	Х	х
E-1.4	State Income Tax Calculation for the Forecast Period, Support Schedule		X
E-1.5	Summary of Income Tax for the Base and Forecast Period	X	X
E-2	Development of Jurisdictional Federal and State Income Taxes	.,	.,
F-1 F-2.1	Social and Service Club Dues Charitable Contributions	X X	Х
F-2.2	Initiation Fees/Country Club Expenses	^	
F-2.3	Employee Party, Outing and Gift Expenses	Х	
F-3 F-4	Customer Service, Sales Promotion and Advertising Expense Advertising		
F-5	Professional Service Expense	х	
F-6	Rate Case Expense		
F-7	Civic, Political and Related Activities	X X	X
G-1 G-2	Payroll Costs Payroll Analyses by Employee Classification	X	X X
G-3	Executive Compensation	X	X
Н	Gross Revenue Conversion Factor		
I-1 I-2	Comparative Income Statement Revenue Statistics - Total Company	X X	Х
I-3	Sales Statistics - Total Company	^	
1-4	Revenue Statistics - Jurisdictional	X	
1-5	Sales Statistics - Jurisdictional		.,
J-1 J-2	Cost of Capital Summary - 13 Month Average for Forecast Period Cost of Capital Summary - End of Forecast Period and Base Period	x	X X
J-3	Embedded Cost of Short-Term Debt - Page 1	^	X
J-3	Embedded Cost of Short-Term Debt - Page 2	x	
J-4	Embedded Cost of Long-Term Debt - Page 1	v	Х
J-4 J-5	Embedded Cost of Long-Term Debt - Page 2 Embedded Cost of Preferred Stock - Page 1	Х	
J-5	Embedded Cost of Preferred Stock - Page 2		
K	Comparative Financial Data	X	Х
L M 1	Narrative Rationale for Tariff Changes	v	v
M-1 M-2	Revenue Summary Revenues at Present and Proposed Rates	X X	X X
M-3	Bill Analysis for the Base Period and Forecasted Period	x	X
N	Typical Bill Comparison		Χ

EXHIBIT 37 SCHEDULE A

JURISDICTIONAL FINANCIAL SUMMARY FOR THE BASE AND FORCASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

Schedule Description

A Overall Financial Summary

For electronic version, see KAW_APP_EX37A_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: X Base Period X Forecast Period Version: Original X Undated Revised

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

Version:	: _ Original <u>X</u> Updated _Revised				Witness: Jeffrey Newcomb
		Base Period	Forecast Period	Support Schedule	
Line #		Ending September 30, 2023	Ending January 31, 2025	Reference	Excel Reference
2	Present Rate Utility Operating Income:				
3	- Total National Committee				
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					
19 20		Base Period	Forecast Period	Support Schedule	
	Revenue Requirement and Increase Comparison:	Base Period Ending September 30, 2023	Forecast Period Ending January 31, 2025	Support Schedule Reference	Excel Reference
20	Revenue Requirement and Increase Comparison:			• • • • • • • • • • • • • • • • • • • •	Excel Reference
20 21	Revenue Requirement and Increase Comparison: Net Original Cost Rate Base			Reference	Excel Reference Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
20 21 22		Ending September 30, 2023	Ending January 31, 2025 \$588,437,566	Reference Exhibit 37 Schedule B-1	
20 21 22 23	Net Original Cost Rate Base	\$552,406,637	Ending January 31, 2025 \$588,437,566	Reference Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
20 21 22 23 24 25 26	Net Original Cost Rate Base	\$552,406,637	Ending January 31, 2025 \$588,437,566	Reference Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
20 21 22 23 24 25	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25):	\$552,406,637 7.74% \$42,756,274	\$588,437,566 7.80%	Reference Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
20 21 22 23 24 25 26 27 28	Net Original Cost Rate Base Rate of Return	\$552,406,637 7.74% \$42,756,274	\$588,437,566 7.80%	Reference Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
20 21 22 23 24 25 26 27 28 29	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18):	\$552,406,637 7.74% \$42,756,274 \$34,031,429	\$588,437,566 7.80% \$45,898,130 \$26,853,736	Reference Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
20 21 22 23 24 25 26 27 28	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25):	\$552,406,637 7.74% \$42,756,274 \$34,031,429	\$588,437,566 7.80%	Reference Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1
20 21 22 23 24 25 26 27 28 29	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18):	\$552,406,637 7.74% \$42,756,274 \$34,031,429	\$588,437,566 7.80% \$45,898,130 \$26,853,736	Reference Exhibit 37 Schedule B-1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1
20 21 22 23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29)	\$552,406,637 7.74% \$42,756,274 \$34,031,429 \$8,724,844	\$588,437,566 7.80% \$45,898,130 \$26,853,736	Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actual Update\[KAWC 2023 Rate Case - Revenue Requirement and
20 21 22 23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18):	\$552,406,637 7.74% \$42,756,274 \$34,031,429 \$8,724,844	\$588,437,566 7.80% \$45,898,130 \$26,853,736	Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1
20 21 22 23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor	\$552,406,637 7.74% \$42,756,274 \$34,031,429 \$8,724,844	\$588,437,566 7.80% \$45,898,130 \$26,853,736 \$19,044,394	Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actual Update\[KAWC 2023 Rate Case - Revenue Requirement and
20 21 22 23 24 25 26 27 28 29 30 31 32 33	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29)	\$552,406,637 7.74% \$42,756,274 \$34,031,429 \$8,724,844	\$588,437,566 7.80% \$45,898,130 \$26,853,736 \$19,044,394	Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actual Update\[KAWC 2023 Rate Case - Revenue Requirement and
20 21 22 23 24 25 26 27 28 29 30 31	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33)	\$552,406,637 7.74% \$42,756,274 \$34,031,429 \$8,724,844	\$588,437,566 7.80% \$45,898,130 \$26,853,736 \$19,044,394	Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actual Update\[KAWC 2023 Rate Case - Revenue Requirement and
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33) Percent Increase over Operating Revenue at Present Rates	\$552,406,637 7.74% \$42,756,274 \$34,031,429 \$8,724,844 134.2300%	\$588,437,566 7.80% \$45,898,130 \$26,853,736 \$19,044,394 134.2300%	Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actual Update\[KAWC 2023 Rate Case - Revenue Requirement and
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33)	\$552,406,637 7.74% \$42,756,274 \$34,031,429 \$8,724,844	\$588,437,566 7.80% \$45,898,130 \$26,853,736 \$19,044,394	Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actual Update\[KAWC 2023 Rate Case - Revenue Requirement and
20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35	Net Original Cost Rate Base Rate of Return Operating Income Required (Line 24 x Line 25): Less: Operating Income at Present Rates (Line 18): Increase in Operating Income Required (Line 27 - Line 29) Gross Revenue Conversion Factor Requested Revenue Increase (Line 31 x Line 33) Percent Increase over Operating Revenue at Present Rates	\$552,406,637 7.74% \$42,756,274 \$34,031,429 \$8,724,844 134.2300%	\$588,437,566 7.80% \$45,898,130 \$26,853,736 \$19,044,394 134.2300%	Reference Exhibit 37 Schedule B-1 Exhibit 37 Schedule J-1.1	Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1 Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-1 Exhibits - Actual Update\[KAWC 2023 Rate Case - Revenue Requirement and

EXHIBIT 37 SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORCASTED PERIOD

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

Schedule	Description
5.4	
B-1	Rate Base Summary
B-2	Plant in Service by Major Grouping
B-2.1	Plant in Service by Account and Subaccounts
B-2.2	Proposed Adjustments to Plant in Service
B-2.3	Gross Additions, Retirements and Transfers
B-2.4	Property Merged or Acquired
B-2.5	Leased Property
B-2.6	Property Held for Future Use Included in Rate Base
B-2.7	Property Excluded from Rate Base
B-3	Accumulated Depreciation and Amortization
B-3.1	Adjustments to Accumulated Depreciation and Amortization
B-3.2	Depreciation Accrual Rates and Accumulated Balances by Account
B-4	Construction Work in Progress
B-4.1	Construction Work in Progress - Percent Complete
B-5	Allowance for Working Capital
B-5.1	Working Capital Components
B-5.2	Working Capital - Lead / Lag Study
B-6	Deferred Credits and Accumulated Deferred Income Taxes
B-7	Jurisdictional Percentages
B-7.1	Jurisdictional Statistics - Rate Base
B-7.2	Explanation of Changes in Jurisdictional Procedures
B-8	Comparative Balance Sheets

For electronic version, see KAW_APP_EX37B_110823.pdf.

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

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

EXHIBIT 37, SCHEDULE B-1

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1

PAGE 1 OF 2

Line		Supporting Schedule	
No.	Rate Base Component	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			(222.242.542)
8 9	Accumulated Depreciation	B-3	(220,849,643)
10			
11			
12	Net Utility Plant In Service		707,438,994
13	Net other Flant in Service		707,430,334
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	bereffed investment rax credits	B-0	(2)
29	Deferred Maintenance	W/P-1-10	11,898,096
30	berefred Walliterlande	**/1 110	11,030,030
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
40	Julisuictional Nate base		\$332,400,037

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

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD

TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED

EXHIBIT 37, SCHEDULE B-1

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-1

PAGE 2 OF 2

Line No.	Rate Base Component	Supporting Schedule Reference	End of Period Amount	13 Month Avg Forecasted Period Amount
1	Rate base Component	Reference	Amount	Feriod Amount
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 7	Utility Plant Acquisition Adjustments	WP - 1-14	65,026	72,387
8	Accumulated Depreciation	B-3	(258,568,871)	(246,429,780)
9	Accumulated Depreciation	5 3	(230,300,071)	(240,423,700)
10				
11		-		
12	Net Utility Plant In Service		783,158,413	745,832,525
13				
14	Construction Work in Brown	D. 4	0.636.453	24 000 520
15 16	Construction Work in Progress	B-4	8,626,452	21,980,639
17	Working Capital Allowance	B-5/W/P - 1-13	3,181,000	3,181,000
18	Tronking capital / mortalice	5 5, 11,1 115	3,202,000	5,151,555
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		D.C.	(45.005.504)	(45,444,045)
23 24	Customer Advances	B-6	(16,226,691)	(15,444,246)
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	000 524	027.064
32	Deferred Debits	W/P-1-11	908,524	937,064
33	Other Rate Base Elements	W/P-1-12	(45,612)	(45,612)
34		,	(-/- /	\ -7- \ /
35				
36				
37				
38				
39 40				
41				
42				
43				
44		=		
45	Jurisdictional Rate Base	<u>_</u>	\$609,989,193	\$588,437,566

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

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

EXHIBIT 37, SCHEDULE B-2

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2 PAGE 1 of 2

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustment	End of Period Adjusted Jurisdiction	_
1	3,5 3,5 3,7 3,7 3				.,		
2							
3	Intangibles	\$1,226,112	100%	\$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	Carralated Caratavation ant Classified	0		0	0	0	
13 14	Completed Construction not Classified	0		U	U	Ü	
14 15	Other (Acquisitions)	0		0	0	0	
16	Other (Acquisitions)						
17	Total	\$928,203,980		\$928,203,980	\$n	\$928,203,980	
1/	iotai	Ş320,2U3,30U		7320,203,380	30	<i>\$320,203,3</i> 60	

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

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

Witness Responsible: John Watkins

EXHIBIT 37, SCHEDULE B-2

PAGE 2 OF 2

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	100%	\$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)	0		0	0	0	0
14							
15		\$1,041,662,258		\$1,041,662,258	\$0	\$1,041,662,258	\$992,189,917

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

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

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

	NARUC 96			Jurisdictional		-	Adjusted
	Acct No.	Account Title	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction
1							
2							
3		Intangible Plant					
4	301.1	Organization	\$37,450	100%	\$37,450	\$0	\$37,4
5	302.1	Franchise/Consents	70,261	<u> </u>	70,261	0	70,2
6	339.1	Other Plant & Equip Intangible	1,118,401		1,118,401	0	1,118,4
7							
8		Total Intangibles	\$1,226,112		\$1,226,112	\$0	\$1,226,1
9							
10		Source of Supply and Pumping Plant					
11	303.2	Land and Land Rights - SS	\$1,362,135		\$1,362,135	\$0	\$1,362,1
12	304.2	Structures and Improvements SS	35,556,339		35,556,339	0	35,556,3
13	305.2	Collecting and Impounding Reservoirs	819,260		819,260	0	819,2
14	306.2	Lake, River and Other Intakes	1,678,351		1,678,351	0	1,678,3
15	307.2	Wells and Springs	-		0	0	
16	308.2	Infiltration Galleries & Tunnels	-		0	0	
17	309.2	Supply Mains	18,564,078		18,564,078	0	18,564,0
18	310.2	Power Generation Equip	5,678,225		5,678,225	0	5,678,2
19	311.2	Pumping Equipment SS	39,400,393		39,400,393	0	39,400,
20	339.2	Other Plant & Equip SS	-		0	0	
21							
22		Total Source of Supply & Pumping	\$103,058,780		\$103,058,780	\$0	\$103,058,7
23							-
24		Water Treatment Plant					
25	303.3	Land and Land Rights	\$800,183		\$800,183	\$0	\$800,3
26	304.3	Structures and Improvements	54,792,405		54,792,405	0	54,792,4
27	311.3	Pumping Equipment WT	2,697,986		2,697,986	0	2,697,
28	320.3	Water Treatment Equipment	72,010,033		72,010,033	0	72,010,0
29	339.3	Other Plant & Equip WT	-		0	0	
30							
31		Total Water Treatment	\$130,300,606		\$130,300,606	\$0	\$130,300,6
32							
33		Transmission and Distribution Plant					
34	303.4	Land and Land Rights TD	\$7,549,865		\$7,549,865	\$0	\$7,549,
35	304.4	Struct & Improve TD	5,500,853		5,500,853	0	5,500,
36	311.4	Pumping Equipment TD	2,323,319		2,323,319	0	2,323,
37	330.4	Dist Reservoirs & Standpipes	19,993,631		19,993,631	0	19,993,
38	331.4	TD Mains	416,811,273		416,811,273	0	416,811,
39	333.4	Services	68,668,263		68,668,263	0	68,668,
40	334.4	Meters & Meter Installations	77,079,128		77,079,128	0	77,079,
41	335.4	Hydrants	35,349,177		35,349,177	0	35,349,
42	336.4	Backflow Prevention Devices	-		0	0	,,
43	339.4	Other Plant & Equip TD	-		0	0	
44		4. r			-	-	
45		Total Transmission and Distribution	\$633,275,509		\$633,275,509	\$0	\$633,275,5

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

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

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

Line	NARUC 96			Jurisdictional			Adjusted
No.	Acct No.	Account Title	Base Period	Percent	Jurisdictional	Adjustment	Jurisdiction
1							
2							
3		General Plant					
4	303.5	Land & Land Rights AG	\$0	100%	\$0	\$0	\$0
5	304.5	Struct & Improve AG	18,414,207		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	\$60,342,973		\$60,342,973	\$0	\$60,342,973
17					<u> </u>		
18	Various	Acquisitions	\$0		\$0	\$0	\$0
19							
20		Total Utility Plant in Service	\$928,203,980		\$928,203,980	\$0	\$928,203,980

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

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

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

Line	NARUC 96			Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Forecasted	Percent Jurisdictional	Adjustment	Jurisdiction	Average
1					-		-
2							
3		Intangible Plant					
4	301.1	Organization	\$994,899	100% \$994,899.23	\$0	\$994,899	\$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	\$2,735,218	\$2,735,218	\$0	\$2,735,218	\$2,689,468
9					•		
10		Source of Supply and Pumping Plant					
11	303.2	Land and Land Rights - SS	\$1,397,052	\$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	\$108,425,748	\$108,425,748	\$0	\$108,425,748	\$106,871,406
23		· · · · · · · · · · · · · · · · · · ·		7-33, 33, 33		+	
24		Water Treatment Plant					
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	72,545,152	72,343,132	0	0	72,071,550
30	555.5	other rane a Equip ***	Ç	· ·	Ç .	· ·	· ·
31		Total Water Treatment	\$134,863,372	\$134,863,372	\$0	\$134,863,372	\$133,672,237
32		Total Water Treatment	\$134,003,372	134,003,372		713-7,003,372	\$133,072,237
33		Transmission and Distribution Plant					
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	72,514,416 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	50,913,933	36,913,933	0	0	33,/34,113
43	339.4	Other Plant & Equip TD	0	0	0	0	0
43 44	333.4	Other Frank & Equip 10	U	U	U	U	0
45		Total Transmission and Distribution	\$695,488,936	\$695,488,936		¢605 499 036	¢670.400.000
45		Total Transmission and Distribution	\$095,488,936	\$095,488,930	\$0	\$695,488,936	\$670,468,009

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

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

EXHIBIT 37, SCHEDULE B-2.1

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx|Sch B-2

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Line	NARUC 96		_	Forecasted Jurisdictional	_	<u> </u>	Adjusted	13 Month
No.	Acct No.	Account Title	Forecasted	Percent	Jurisdictional	Adjustment	Jurisdiction	Average
1	710001101	Account Title	Torcusted	rereene	Janisaicaonai	riajastinent	Sansarcton	, weruge
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

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

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

			Total			Workpaper	
Line			Company	Jurisdictional	Jurisdictional	Reference	
No.	Acct No.	Account Title	Adjustment	Percent	Adjustment	Number	Description/Purpose of Adjustment
1							

NONE

.

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

DATA: ___BASE PERIOD_X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL_X_UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

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

			Total			Workpaper	
Line			Company	Jurisdictional	Jurisdictional	Reference	
No.	Acct No.	Account Title	Adjustment	Percent	Adjustment	Number	Description/Purpose of Adjustment
1							

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

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

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

Line	NARUC 96		Base Period Beginning			7	Fransfers/Reclassifications	Base Period Other Accts Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved Balance
1	Acct No.	Account rise	bulance	Additions	netirements	Amount	Explanation	involved Balance
2								
3		Intangible Plant						
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	\$1,226,112	\$0	\$0	\$0		\$1,226,112
9		· ·						
10		Source of Supply and Pumping Plant						
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	\$102,097,311	\$1,471,752	\$414,306	(\$95,977)		\$103,058,780
23						-		
24		Water Treatment Plant						
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0		\$800,183
26	304.3	Structures and Improvements WT	54,831,309	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	\$129,876,711	\$977,857	\$498,780	(\$55,182)		\$130,300,606
32								
33		Transmission and Distribution Plant						
34	303.4	Land and Land Rights TD	\$7,549,865	\$0	\$0	\$0		\$7,549,865
35	304.4	Structures and Improvements TD	5,477,196	23,658	-	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	\$591,425,660	\$45,958,732	\$4,108,885	\$0		\$633,275,509

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

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

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

Witness Responsible:	John Watkins
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			Base Period					Base Period
Line	NARUC 96		Beginning		_	T	ransfers/Reclassifications	Other Accts Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved Balance
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0		\$0
5	304.5	Structures and Improvements AG	17,727,684	704,496	17,973	0		18,414,207
6	340.5	Office Furniture and Equipment	22,840,003	3,739,624	9,433,252	(54,312)		17,092,064
7	341.5	Transportation Equipment	9,574,738	935,308	534,478	0		9,975,568
8	342.5	Stores Equipment	76,931	(329)	-	0		76,602
9	343.5	Tools, Shop and Garage Equipment	2,715,879	261,483	16,664	0		2,960,698
10	344.5	Laboratory Equipment	1,549,346	215,973	29,679	0		1,735,639
11	345.5	Power Operated Equipment	1,437,733	241,050	-	0		1,678,784
12	346.5	Communication Equipment	4,910,577	275,299	24,419	0		5,161,456
13	347.5	Miscellaneous Equipment	2,834,365	494,359	93,676	0		3,235,048
14	348.5	Other Tangible Property	12,907	-	(0)	0		12,907
15								
16		Total General	\$63,680,163	\$6,867,264	\$10,150,142	(\$54,312)		\$60,342,973
17			•					
18	Various	Acquisitions	0	0	0	0		0
19								·
20		Total Utility Plant in Service	\$888,305,958	\$55,275,605	\$15,172,113	(\$205,471)		\$928,203,980
21		·						
22								
23								
24								
25								

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

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

EXHIBIT 37, SCHEDULE B-2.3 Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

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Line	NARUC 96		Beginning				Transfers/Reclassifications	Other Accts	Fore. Period Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		Intangible Plant								
4	301.1	Organization	\$994,899	\$0	\$0	\$0			\$994,899	\$994,899
5	302.1	Franchise/Consents	70,261	0	0	0			70,261	70,261
6	339.1	Other Plant & Equip Intangibles	1,561,308	108,750	0	0			1,670,058	1,624,308
7							_			
8		Total Intangibles	\$2,626,468	\$108,750	\$0	\$0	_	_	\$2,735,218	\$2,689,468
9			·-				_			
10		Source of Supply and Pumping Plant								
11	303.2	Land and Land Rights - SS	\$1,397,052	\$0	\$0	\$0			\$1,397,052	\$1,397,052
12	304.2	Structures and Improvements SS	35,323,832	0	343,132	0			34,980,700	35,152,266
13	305.2	Collecting and Impounding Reservoirs	810,762	0	10,197	0			800,565	805,664
14	306.2	Lake, River and Other Intakes	1,680,525	0	0	0			1,680,525	1,680,525
15	307.2	Wells and Springs	0	0	0	0			0	0
16	308.2	Infiltration Galleries & Tunnels	0	0	0	0			0	0
17	309.2	Supply Mains	18,563,341	0	0	0			18,563,341	18,563,341
18	310.2	Power Generation Equipment	7,091,064	89,975	4,262	0			7,176,777	7,168,620
19	311.2	Pumping Equipment SS	41,358,712	2,939,785	471,709	0			43,826,788	42,103,938
20	339.2	Other Plant & Equipment SS	0	0	0	0			0	0
21										
22		Total Source of Supply & Pumping	\$106,225,289	\$3,029,760	\$829,300	\$0		•	\$108,425,748	\$106,871,406
23			-				•	•		
24		Water Treatment Plant								
25	303.3	Land and Land Rights WT	\$800,183	\$0	\$0	\$0			\$800,183	\$800,183
26	304.3	Structures and Improvements WT	57,560,349	2,285,295	794,242	0			59,051,402	58,129,564
27	311.3	Pumping Equipment WT	2,673,128	0	4,474	0			2,668,654	2,670,891
28	320.3	Water Treatment Equipment	72,164,478	1,699,971	1,521,317	0			72,343,132	72,071,598
29	339.3	Other Plant & Equipment WT	0	0	0	0			0	0
30										
31		Total Water Treatment	\$133,198,138	\$3,985,266	\$2,320,033	\$0	-	•	\$134,863,372	\$133,672,237
32				, , , , , , ,	. , ,		-	•	, - ,,-	
33		Transmission and Distribution Plant								
34	303.4	Land and Land Rights TD	\$7,549,865	\$0	\$0				\$7,549,865	\$7,549,865
35	304.4	Structures and Improvements TD	5,367,800	0	159,664	0			5,208,136	5,287,968
36	311.4	Pumping Equipment TD	2,322,337	0	15,715	0			2,306,622	2,314,480
37	330.4	Dist Reservoirs & Standpipes	19,952,142	0	49,966	0			19,902,176	19,927,159
38	331.4	TD Mains	427,708,884	27,589,042	465,478	0			454,832,447	439,647,471
39	333.4	Services	69,576,618	6,557,808	386,289	0			75,748,138	72,314,418
40	334.4	Meter & Meter Installations	78,448,223	14,673,672	96,296	0			93,025,599	87,672,535
41	335.4	Hydrants	34,926,707	2,103,467	114,222	0			36,915,953	35,754,115
42	336.4	Backflow Prevention Devices	34,526,767	2,103,407	0	0			0 0	33,734,113
43	339.4	Other Plant & Equip TD	0	0	0	0			0	0
44	333.4	Sales Francis Equip 10	Ü	U	· ·	U			U	0
45		Total Transmission and Distribution	\$645,852,576	\$50,923,989	\$1,287,629	\$0	-		\$695,488,936	\$670,468,009
43		. Can ansission and bistribution	Ç0+3,83Z,370	730,323,303	71,201,023	ŞU	-	-	Ç023, 1 00,230	2010, 4 00,003

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

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-1

EXHIBIT 37, SCHEDULE B-2.3
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-2

PAGE 4 OF 4

									Fore. Period	
Line	NARUC 96		Beginning		_		Transfers/Reclassifications	Other Accts	Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		General Plant								
4	303.5	Land & Land Rights AG	\$0	\$0	\$0	\$0			\$0	\$0
5	304.5	Structures and Improvements AG	19,450,220	13,875,620	288,031	0			33,037,809	21,663,683
6	340.5	Office Furniture and Equipment	27,046,273	3,539,294	3,203,224	0			27,382,343	27,193,386
7	341.5	Transportation Equipment	10,864,930	1,400,000	3,428	0			12,261,503	11,410,017
8	342.5	Stores Equipment	76,217	0	857	0			75,360	75,788
9	343.5	Tools, Shop and Garage Equipment	3,169,302	1,382,424	160,128	0			4,391,597	3,570,078
10	344.5	Laboratory Equipment	1,664,161	157,765	10,889	0			1,811,037	1,723,829
11	345.5	Power Operated Equipment	1,642,618	0	14,290	0			1,628,328	1,635,473
12	346.5	Communication Equipment	5,489,534	683,294	736	0			6,172,092	5,804,555
13	347.5	Miscellaneous Equipment	3,697,182	9,765,440	79,653	0			13,382,970	5,404,325
14	348.5	Other Tangible Property	9,380	0	3,435	0			5,945	7,663
15										
16		Total General	\$73,109,817	\$30,803,838	\$3,764,671	\$0	•	•	\$100,148,984	\$78,488,796
17							•	•		
18	Various	Acquisitions	-	0	0	0			0	0
19		•					•	•		
20		Total Utility Plant in Service	\$961,012,288	\$88,851,603	\$8,201,633	\$0			\$1,041,662,258	\$992,189,917
21			+++++	+	+-,,		•		+-///	7000,000,000
22										
23										
24										
25										
25										

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

DATA: _X_BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL _X _UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

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

		-				Commission	
Line			Acquisition	Cost	Acquisition	Approval	
No.	Acct No.	Description of Property	Cost	Basis	Adjustment	Date	Explanation of Treatment
1							
2							

NONE

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

DATA: ___BASE PERIOD_X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL_X_UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

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

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

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

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

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

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

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

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL _X_UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

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

					Amount	Dollar	
Line	Identification	Description and	Name of	Frequency	of Lease	Value of	
No.	or Ref No.	Use of Property	Lessee	of Payment	Payment	Property	Explain Method of Capitalization
1							

or Ref No. Use of Prope

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

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

2

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

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

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

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED WORKPAPER REFERENCE NO(S).:

3

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

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

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

DATA: _X_BASE PERIOD ___FORECASTED PERIOD TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED WORKPAPER REFERENCE NO(S).:

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

						Net				
Line			In-Service	Original	Accumulated	Original	P	eriod Revenue and Ex	penses	
No.	Acct. No.	Description	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Reasons for Exclusion
1										
2										

NONE

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

DATA: ___BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: __ ORIGINAL _X_UPDATED __ REVISED WORKPAPER REFERENCE NO(S).:

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

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

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

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

			Base Period		Ac	cumulated Reserve Balances		
Line	NARUC 96		Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdictio
1								
2								
3	301.1	Intangible Plant Organization	\$37,450	\$0	100%	\$0	\$0	
5	302.1	Franchise/Consents	70,261	ŞU	100%	э́0	30	
6	339.1	Other Plant & Equip Intangible	1,118,401	711,051		711,051		711,0
7	339.1	Other Plant & Equip Intangible	1,110,401	/11,051		/11,051		/11,0
8		Total Intangibles	\$1,226,112	\$711,051		\$711,051	\$0	\$711,0
9				, , , , , , ,		, , , , , ,		
10		Source of Supply and Pumping Plant						
11	303.2	Land and Land Rights - SS	\$1,362,135	\$0		\$0	\$0	
12	304.2	Structures and Improvements SS	35,556,339	8,405,597		8,405,597	0	8,405,5
13	305.2	Collecting and Impounding Reservoirs	819,260	342,633		342,633	0	342,6
14	306.2	Lake, River and Other Intakes	1,678,351	674,946		674,946	0	674,
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	6,079,254		6,079,254	0	6,079,
18	310.2	Power Generation Equip	5,678,225	1,675,457		1,675,457	0	1,675,
19	311.2	Pumping Equipment SS	39,400,393	8,010,902		8,010,902	0	8,010,
20	339.2	Other Plant & Equip SS	0	-		0	0	
21	354.2	Other Plant & Equip WT	0	-		0	0	
22		, , , , , , , , , , , , , , , , , , ,						
23		Total Source of Supply & Pumping	\$103,058,780	\$25,188,788		\$25,188,788	\$0	\$25,188,
24			-					
25		Water Treatment Plant						
26	303.3	Land and Land Rights	\$800,183	\$0		\$0	\$0	
27	304.3	Structures and Improvements	54,792,405	10,413,575		10,413,575	0	10,413,5
28	311.3	Pumping Equipment WT	2,697,986	106,329		106,329	0	106,3
29	320.3	Water Treatment Equipment	72,010,033	15,310,416		15,310,416	0	15,310,4
30	339.3	Other Plant & Equip WT	0	-		0	0	
31								
32		Total Water Treatment	\$130,300,606	\$25,830,320		\$25,830,320	\$0	\$25,830,
33								
34		Transmission and Distribution Plant						
35	303.4	Land and Land Rights TD	\$7,549,865	\$0		\$0	\$0	
36	304.4	Struct & Improve TD	5,500,853	(97,418)		(97,418)	0	(97,
37	311.4	Pumping Equipment TD	2,323,319	36,628		36,628	0	36,0
38	330.4	Dist Reservoirs & Standpipes	19,993,631	7,506,074		7,506,074	0	7,506,0
39	331.4	TD Mains	416,811,273	80,257,569		80,257,569	0	80,257,
40	333.4	Services	68,668,263	33,670,951		33,670,951	0	33,670,9
41	334.4	Meters & Meter Installations	77,079,128	17,094,696		17,094,696	0	17,094,
42	335.4	Hydrants	35,349,177	5,304,356		5,304,356	0	5,304,
43	336.4	Backflow Prevention Devices	0	· ·		0	0	
44	339.4	Other Plant & Equip TD	0	-		0	0	
45		• •						
		Total Transmission and Distribution	\$633,275,509	\$143,772,856		\$143,772,856	\$0	\$143,772,8

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 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-1-2

			Base Period		Ac	cumulated Reserve Balances		
Line	NARUC 96		Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdiction
1								
2								
3		General Plant						
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$
5	304.5	Struct & Improve AG	18,414,207	5,444,688	'	5,444,688	0	5,444,68
6	340.5	Office Furniture and Equipment	17,092,064	7,661,159		7,661,159	0	7,661,15
7	341.5	Transportation Equipment	9,975,568	5,581,918		5,581,918	0	5,581,91
8	342.5	Stores Equipment	76,602	18,659		18,659	0	18,65
9	343.5	Tools, Shop and Garage Equipment	2,960,698	1,171,785		1,171,785	0	1,171,78
10	344.5	Laboratory Equipment	1,735,639	824,583		824,583	0	824,58
11	345.5	Power Operated Equipment	1,678,784	1,101,828		1,101,828	0	1,101,82
12	346.5	Communication Equipment	5,161,456	2,623,776		2,623,776	0	2,623,77
13	347.5	Miscellaneous Equipment	3,235,048	905,327		905,327	0	905,32
14	348.5	Other Tangible Property	12,907	12,907		12,907	0	12,90
15								
16								
17		Total General	\$60,342,973	\$25,346,629		\$25,346,629	\$0	\$25,346,62
18								
19	Various	Acquisitions	0	0		0	0	
20			<u> </u>					
21		Total Utility Plant in Service	\$928,203,980	\$220,849,643		\$220,849,643	\$0	\$220,849,64
22								
23								
24								
25								

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

			Forecasted		Accumu	lated Reserve Balanc	es		
Line	NARUC 96		Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Mont
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		Intangible Plant							
4	301.1	Organization	\$994,899	\$0	100%	\$0	\$0	\$0	
5	302.1	Franchise/Consents	70,261	0	<u> </u>	0	0	0	
6	339.1	Other Plant & Equip Intangible	1,670,058	929,525		929,525	0	929,525	849
7									
8		Total Intangibles	\$2,735,218	\$929,525		\$929,525	\$0	\$929,525	\$849
9									
10		Source of Supply and Pumping Plant							
11	303.2	Land and Land Rights - SS	\$1,397,052	\$64,244		\$64,244	\$0	\$64,244	\$46
12	304.2	Structures and Improvements SS	34,980,700	8,953,201		8,953,201	0	8,953,201	8,752
13	305.2	Collecting and Impounding Reservoirs	800,565	338,758		338,758	0	338,758	338
14	306.2	Lake, River and Other Intakes	1,680,525	715,842		715,842	0	715,842	701
15	307.2	Wells and Springs	0	0		0	0	0	
16	308.2	Infiltration Galleries & Tunnels	0	0		0	0	0	
17	309.2	Supply Mains	18,563,341	6,404,109		6,404,109	0	6,404,109	6,289
18	310.2	Power Generation Equip	7,176,777	1,961,579		1,961,579	0	1,961,579	1,847
19	311.2	Pumping Equipment SS	43,826,788	8,877,269		8,877,269	0	8,877,269	8,420
20	339.2	Other Plant & Equip SS	0	0		0	0	0	
21	354.2	Other Plant & Equip WT	0	0		0	0	0	
22			-	-		-	-	•	
23		Total Source of Supply & Pumping	\$108,425,748	\$27,315,002		\$27,315,002	\$0	\$27,315,002	\$26,396
24		,							
25		Water Treatment Plant							
26	303.3	Land and Land Rights	\$800,183	\$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
28	311.3	Pumping Equipment WT	2,668,654	248,598		248,598	0	248,598	213
29	320.3	Water Treatment Equipment	72,343,132	14,790,103		14,790,103	0	14,790,103	14,776
30	339.3	Other Plant & Equip WT	72,5 :5,152	11,750,105		1,,,50,100	0	0	1,,,,,
31	555.5	other rank a Equip ***	Ç	·		ŭ	· ·	ŭ	
32		Total Water Treatment	\$134,863,372	\$25,084,804		\$25,084,804	\$0	\$25,084,804	\$24,939
33						, .,,		,,	. , ,
34		Transmission and Distribution Plant							
35	303.4	Land and Land Rights TD	\$7,549,865	\$0		\$0	\$0	\$0	
36	304.4	Struct & Improve TD	5,208,136	(499,709)		(499,709)	0	(499,709)	(417
37	311.4	Pumping Equipment TD	2,306,622	124,990		124,990	0	124,990	93
38	330.4	Dist Reservoirs & Standpipes	19,902,176	7,896,359		7,896,359	0	7,896,359	7,73
39	331.4	TD Mains	454,832,447	86,311,702		86,311,702	0	86,311,702	84,582
40									
	333.4	Services	75,748,138	35,839,038		35,839,038	0	35,839,038	35,015
41	334.4	Meters & Meter Installations	93,025,599	32,998,543		32,998,543	0	32,998,543	26,189
42	335.4	Hydrants	36,915,953	6,612,643		6,612,643	0	6,612,643	6,298
43	336.4	Backflow Prevention Devices	0	0		0	0	0	
44	339.4	Other Plant & Equip TD	0	0		0	0	0	
45									
46		Total Transmission and Distribution	\$695,488,936	\$169,283,566		\$169,283,566	\$0	\$169,283,566	\$159,499

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

EXHIBIT 37, SCHEDULE B-3

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

PAGE 4 of 4

Witness Responsible: John Watkins

DATA: ___BASE PERIOD_X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL_X_UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-2

			Forecasted		Accum	ulated Reserve Balan	ces		
Line	NARUC 96		Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		General Plant							
4	303.5	Land & Land Rights AG	\$0	\$0	100%	\$0	\$0	\$0	\$
5	304.5	Struct & Improve AG	33,037,809	5,914,011		5,914,011	0	5,914,011	5,641,64
6	340.5	Office Furniture and Equipment	27,382,343	16,185,288		16,185,288	0	16,185,288	16,058,52
7	341.5	Transportation Equipment	12,261,503	5,847,546		5,847,546	0	5,847,546	5,693,37
8	342.5	Stores Equipment	75,360	21,783		21,783	0	21,783	20,37
9	343.5	Tools, Shop and Garage Equipment	4,391,597	1,147,283		1,147,283	0	1,147,283	1,122,09
10	344.5	Laboratory Equipment	1,811,037	1,346,490		1,346,490	0	1,346,490	1,103,15
11	345.5	Power Operated Equipment	1,628,328	1,104,805		1,104,805	0	1,104,805	1,104,00
12	346.5	Communication Equipment	6,172,092	3,264,956		3,264,956	0	3,264,956	3,012,23
13	347.5	Miscellaneous Equipment	13,382,970	1,116,742		1,116,742	0	1,116,742	980,98
14	348.5	Other Tangible Property	5,945	7,068		7,068	0	7,068	8,78
15									
16									
17		Total General	\$100,148,984	\$35,955,974		\$35,955,974	\$0	\$35,955,974	\$34,745,18
18									
19	Various	Acquisitions	0	0		0	0	0	
20			<u> </u>						
21		Total Utility Plant in Service	\$1,041,662,258	\$258,568,871		\$258,568,871	\$0	\$258,568,871	\$246,429,78
22									
23									
24									
25									

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

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

EXHIBIT 37, SCHEDULE B-3.1

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - 88.xisx|Sch B-3

PAGE 1 OF 2

Witness Responsible: John Watkins

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

DATA: ___ BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-3.1
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - 88.xisx|Sch B-3
PAGE 2 OF 2
Witness Responsible: John Watkins

		Total				
Line No.	Adjustment Title	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 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT Base Year at September 30, 2023

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.x/sx]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

				Jurisdiction	Current	Calculated		Average	
Line	Depr		Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	339.10	Other P/E Intangibles	\$0	\$0	10.00%	\$0	0%	10.0	SQ
4	339.60	Other P/E Comprehensive Studies	1,118,401	711,051	10.00%	111,840	0%	10.0	SQ
5	304.10	SS Structures and Improvements	26,042,720	4,920,699	2.24%	583,357	-10%	50.0	S0.5
6	305.00	Coll and Impounding Reservoir	819,260	342,633	1.58%	12,944	0%	70.0	R3
7	306.00	Lake, River, and Other Intakes	1,678,351	674,946	2.02%	33,903	-10%	50.0	S1
8	307.00	Wells and Springs	-	-	0.00%	0	0%	0.0	
9	309.00	Supply Mains	18,564,078	6,079,254	1.53%	284,030	-10%	70.0	R3
10									
11	304.20	Pumping Structures and Improvements	9,513,619	3,484,898	2.48%	235,938	-15%	60.0	R1.5
12	310.10	Other Power Production Equipment	5,678,225	1,675,457	3.12%	177,161	-5%	35.0	R3
13	311.20	Electric Pumping Equipment	21,765,295	3,520,017	3.03%	659,488	-15%	43.0	S0.5
14	311.30	Diesel Pumping Equipment	349,964	167,966	3.23%	11,304	-15%	43.0	S0.5
15	311.40	Hydraulic Pumping Equipment	1,015	4,129	4.08%	41	-15%	43.0	S0.5
16	311.52	Source of Supply Pumping Equipment	17,284,119	4,318,790	2.73%	471,856	-15%	43.0	S0.5
17	311.53	WT Pumping Equipment	2,697,986	106,329	2.73%	73,655	-15%	43.0	S0.5
18	311.54	T & D Pumping Equipment	2,323,319	36,628	3.02%	70,164	-15%	43.0	S0.5
19									
20	304.30	WT Structures and Improvements	54,792,405	10,413,575	2.71%	1,484,874	-15%	60.0	R1.5
21	320.11	Water Treatment Equipment	71,186,304	14,736,162	2.77%	1,971,861	-15%	55.0	R3
22	320.10	Water Treatment Equipment-Str		· · · · -	0.00%	0			
23	320.20	Water Treatment - GAC	823,728	574,254	2.65%	21,829	0%	10.0	S3
24			•			·			
25	304.40	T & D Structures and Improvements	5,500,853	(97,418)	1.39%	76,462	-5%	40.0	R2.5
26	330.00	Dist Res and Standpipes	1,777,826	480,951	2.02%	35,912	-10%	55.0	R4
27	330.10	Elevated Tanks & Standpipes	14,209,580	6,122,627	1.89%	268,561	-10%	55.0	R4
28	330.20	Ground Level Facilities	2,910,058	603,876	1.83%	53,254	0%	55.0	R4
29	330.40	Clearwells	1,096,167	298,619	1.74%	19,073	0%	55.0	R4
30	331.00	T & D Mains	416,811,273	80,257,569	1.53%	6,377,212	-25%	85.0	R3
31	333.00	Services	68,668,263	33,670,951	3.24%	2,224,852	-75%	52.0	R3
32	334.10	Meters	29,806,236	1,488,952	3.50%	1,043,218	-20%	40.0	R0.5
33	334.11	Meters - Bronze Case	2,425,723	1,004,303	2.90%	70,346	-20%	40.0	R0.5
34	334.12	Meters - Plastic Case	474,189	(352,226)	4.39%	20,817	-20%	40.0	R0.5
35	334.13	Meters - Other	7,387,603	2,684,937	3.70%	273,341	-20%	40.0	R0.5
36	334.20	Meter Installations	33,197,182	12,413,600	2.89%	959,399	-20%	40.0	RO.5
37	334.30	Meter Vaults	3,788,193	(144,869)	3.31%	125,389	-20%	40.0	RO.5
38	335.00	Hydrants	35,349,177	5,304,356	2.15%	760,007	-40%	70.0	R4
39	555.50		33,3 .3,177	3,30 .,330	2.13/0	, 50,50,	.0,3	, 0.0	***
40									

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

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

WORKPAPER REFERENCE NO(S).: W/P-1-2

EXHIBIT 37, SCHEDULE B-3.2

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

PAGE 2 OF 4

			Adjusted	Jurisdiction	Cuurent	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	304.60	Office Structures and Improvements	9,836,176	2,007,228	3.07%	301,971	-15%	60.0	R2
5	304.61	Other Structures and Improvements	5,699,847	2,423,894	3.07%	174,985	-15%	60.0	R2
6	304.70	Stores, Shop & Garage Structures	1,681,682	569,243	1.76%	29,598	0%	55.0	R2
7	304.80	Misc Structures	1,196,502	444,323	6.18%	73,944	0%	25.0	S0.5
8	340.10	Office Furniture	556,944	226,793	5.00%	27,847	0%	20.0	SQ
9	340.21	Mainframe Comp & Periph Eqpt	-	(9,144)	20.00%	0	0%	5.0	SQ
10	340.22	Personal Comp & Periph Eqpt	43,308	29,110	20.00%	8,662	0%	10.0	SQ
11	340.23	Computers & Periph Other	1,574,429	406,623	20.00%	314,886	0%	5.0	SQ
12	340.30	Mainframe Software	193,922	(165,185)	10.00%	19,392	0%	10.0	SQ
13	340.32	Personal Comp Software	13,358,015	5,942,397	20.00%	2,671,603	0%	5.0	SQ
14	340.33	Other Software	1,310,902	1,216,388	20.00%	262,180	0%	5.0	SQ
15	340.50	Other Office Equipment	54,544	14,178	6.67%	3,638	0%	15.0	SQ
16	340.51	Computer Software Special	-	-	0.00%	0			
17	341.10	Trans Equip-Light Trucks	4,969,352	2,725,758	8.76%	435,315	15%	10.0	L2.5
18	341.20	Trans Equip-Heavy Trucks	3,122,419	1,516,672	8.12%	253,540	15%	11.0	L2
19	341.30	Trans Equip-Cars	148,138	98,055	10.11%	14,977	20%	10.0	\$2.5
20	341.40	Other Trans Equip	1,735,660	1,241,434	10.06%	174,607	20%	9.0	L2.5
21	342.00	Stores Equipment	76,602	18,659	4.00%	3,064	0%	25.0	SQ
22	343.00	Tools, Shop, & Garage Equip	2,960,698	1,171,785	5.00%	148,035	0%	20.0	SQ
23	344.00	Laboratory Equipment	1,735,639	824,583	6.67%	115,767	0%	15.0	SQ
24	345.00	Power Operated Equipment	1,678,784	1,101,828	2.73%	45,831	10%	23.0	S1.5
25	346.10	Communication Equipment-nontelephone	1,400,657	313,933	6.67%	93,424	0%	15.0	SQ
26	346.19	Communication Equipment-remote control	3,589,250	2,208,543	6.67%	239,403	0%	15.0	SQ
27	346.20	Communication Equipment-telephone	171,549	101,300	6.67%	11,442	0%	15.0	SQ
28	347.00	Misc Equipment	3,235,048	905,327	5.00%	161,752	0%	20.0	SQ
29	348.00	Other Tangible Property	12,907	12,907	5.00%	645	0%	20.0	SQ
30		•	***						
31	Various	Acquisitions Depreciable Plant	0	0	2.68%	0	Composite Der	preciation Rate Used	
32		,							
33		Total Depreciable Property	\$918,384,086	\$220,849,643		\$24,098,596			
34					•				
35									
36									
37									
57									

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

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

Witness Responsible: John Watkins

PAGE 3 OF 4

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED

WORKPAPER REFERENCE NO(S).: W/P-1-2

50

				<u>Jurisdiction</u>	Proposed	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	339.10	Other P/E Intangibles	\$0	\$0	9.84%	\$0	0%	10.0	SQ
4	339.60	Other P/E Comprehensive Studies	1,624,308	849,008	9.84%	159,769	0%	10.0	SQ
5	304.10	SS Structures and Improvements	25,819,571	5,296,476	2.71%	700,047	-15%	45.0	R2.5
6	305.00	Coll and Impounding Reservoir	805,664	338,589	1.31%	10,550	0%	75.0	R2
7	306.00	Lake, River, and Other Intakes	1,680,525	701,054	1.76%	29,547	-10%	55.0	S1.5
8	307.00	Wells and Springs	-	=	0.00%	-	0%	0.0	0
9	309.00	Supply Mains	18,563,341	6,289,016	1.24%	230,546	-10%	80.0	R3
10									
11	304.20	Pumping Structures and Improvements	9,332,695	3,455,577	1.56%	145,542	-15%	65.0	R1.5
12	310.10	Other Power Production Equipment	7,168,620	1,847,815	3.23%	231,585	-5%	35.0	R4
13	311.20	Electric Pumping Equipment	23,843,199	3,544,120	3.67%	875,765	-20%	40.0	S0.5
14	311.30	Diesel Pumping Equipment	313,300	141,452	4.18%	13,090	-20%	40.0	S0.5
15	311.40	Hydraulic Pumping Equipment	1,015	4,143	0.00%	-	-20%	40.0	S0.5
16	311.52	Source of Supply Pumping Equipment	17,268,749	4,731,130	3.14%	541,801	-20%	40.0	\$0.5
17	311.53	WT Pumping Equipment	2,670,891	213,298	3.16%	84,277	-20%	40.0	\$0.5
18	311.54	T & D Pumping Equipment	2,314,480	93,184	3.43%	79,289	-20%	40.0	\$0.5
19									
20	304.30	WT Structures and Improvements	58,129,564	9,950,449	1.74%	1,010,186	-15%	65.0	R1.5
21	320.11	Water Treatment Equipment	71,210,263	14,107,167	2.45%	1,745,409	-15%	50.0	R2
22	320.10	Water Treatment Equipment-Str	-	-	0.00%	-	0%	0.0	0
23	320.20	Water Treatment - GAC	861,335	669,004	9.76%	84,087	-10%	10.0	S3
24									
25	304.40	T & D Structures and Improvements	5,287,968	(417,181)	3.06%	161,887	-5%	40.0	R3
26	330.00	Dist Res and Standpipes	1,777,826	511,855	2.13%	37,831	-15%	60.0	R4
27	330.10	Elevated Tanks & Standpipes	14,142,959	6,260,595	1.85%	261,594	-15%	60.0	R4
28	330.20	Ground Level Facilities	2,910,058	650,583	1.99%	57,798	-15%	60.0	R4
29	330.40	Clearwells	1,096,316	315,229	1.87%	20,538	-15%	60.0	R4
30	331.00	T & D Mains	439,647,471	84,582,289	1.36%	5,990,259	-20%	90.0	R4
31	333.00	Services	72,314,418	35,015,374	2.96%	2,140,677	-65%	55.0	R4
32	334.10	Meters	42,101,066	8,483,696	24.04%	10,120,577	-15%	10.0	R3
33	334.11	Meters - Bronze Case	2,428,811	1,323,733	24.00%	582,915	-15%	10.0	R3
34	334.12	Meters - Plastic Case	475,945	(203,288)	59.37%	282,551	-15%	10.0	R3
35	334.13	Meters - Other	7,356,510	3,689,495	26.36%	1,938,860	-15%	10.0	R3
36	334.20	Meter Installations	31,788,652	12,936,938	1.80%	572,460	-20%	60.0	R3
37	334.30	Meter Vaults	3,521,551	(40,987)	2.17%	76,328	-20%	60.0	S0.5
38	335.00	Hydrants	35,754,115	6,298,059	2.38%	850,769	-40%	65.0	R4
39		•	, - , -	,					
40									

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

EXHIBIT 37, SCHEDULE B-3.2

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-3
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-1-2

				Jurisdiction	Proposed	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	304.60	Office Structures and Improvements	13,463,980	2,385,708	4.82%	648,988	-15%	60.0	R2
5	304.61	Other Structures and Improvements	5,527,259	2,358,631	1.84%	101,677	-15%	60.0	R2
6	304.70	Stores, Shop & Garage Structures	1,632,778	542,743	1.90%	31,093	0%	55.0	R3
7	304.80	Misc Structures	1,039,665	354,559	5.55%	57,693	0%	25.0	S0.5
8	340.10	Office Furniture	2,308,386	365,958	6.22%	143,675	0%	20.0	SQ
9	340.21	Mainframe Comp & Periph Eqpt	10,157	4,005	32.16%	3,266	0%	5.0	SQ
10	340.22	Personal Comp & Periph Eqpt	607,137	74,766	5.13%	31,133	0%	10.0	SQ
11	340.23	Computers & Periph Other	571,507	(139,696)	33.39%	190,841	0%	5.0	SQ
12	340.30	Mainframe Software	4,462,692	4,523,195	3.45%	154,113	0%	10.0	SQ
13	340.32	Personal Comp Software	17,196,845	9,149,623	17.20%	2,957,882	0%	5.0	SQ
14	340.33	Other Software	1,835,028	2,058,804	5.41%	99,275	0%	15.0	SQ
15	340.50	Other Office Equipment	201,635	21,873	5.79%	11,675	0%	15.0	SQ
16	340.51	Computer Software Special	-	-	0.00%	-			
17	341.10	Trans Equip-Light Trucks	5,709,465	2,883,537	7.08%	404,122	25%	5.0	L2.5
18	341.20	Trans Equip-Heavy Trucks	3,700,786	1,414,022	3.96%	146,487	15%	15.0	L2
19	341.30	Trans Equip-Cars	284,339	93,476	7.41%	21,070	20%	5.0	\$2.5
20	341.40	Other Trans Equip	1,715,427	1,302,343	0.00%	0	25%	5.0	L2.5
21	342.00	Stores Equipment	75,788	20,377	4.85%	3,675	0%	25.0	SQ
22	343.00	Tools, Shop, & Garage Equip	3,570,078	1,122,097	5.75%	205,139	0%	20.0	SQ
23	344.00	Laboratory Equipment	1,723,829	1,103,152	28.91%	498,321	0%	10.0	SQ
24	345.00	Power Operated Equipment	1,635,473	1,104,007	1.08%	17,586	10%	25.0	R2.5
25	346.10	Communication Equipment-nontelephone	1,494,904	405,628	7.20%	107,606	0%	15.0	SQ
26	346.19	Communication Equipment-remote control	4,126,840	2,483,869	9.23%	380,997	0%	15.0	SQ
27	346.20	Communication Equipment-telephone	182,811	122,739	6.91%	12,623	0%	15.0	SQ
28	347.00	Misc Equipment	5,404,325	980,984	6.72%	363,239	0%	20.0	SQ
29	348.00	Other Tangible Property	7,663	8,785	0.00%	-	0%	20.0	SQ
30			·						
31	Various	Acquisitions Depreciable Plant	-	-		-			
32		•	-		•				
33		Total Depreciable Property	\$980,699,983	\$246,383,058		\$35,628,710			
34					•				
35									
36									
37									

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

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

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EXHIBIT 37, SCHEDULE B-4
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xix|Sch B-4
PAGE 1 OF 2
Witness Responsible: John Watkins

				Accumulate				Total	Estimated
е	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
0.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
								4	
2	D12-**01-P	Projects Funded by Others	\$1,473,118	\$36		\$1,473,154	100%	\$1,473,154	NA
3	R12-**A1	Mains - New	294,327	6,702		301,029		301,029	NA
1	R12-**B1	Mains - Replaced / Restored	2,682,354	26,135		2,708,489		2,708,489	NA
5	R12-**C1	Mains - Unscheduled	=	-		0		0	NA
5	R12-**D1	Mains - Relocated	869,476	53,680		923,155		923,155	NA
,	R12-**E1	Hydrants, Valves, and Manholes - New	11,202	-		11,202		11,202	NA
3	R12-**F1	Hydrants, Valves, and Manholes - Replaced	3,878	-		3,878		3,878	NA
	R12-**G1	Services and Laterals - New	-	-		0		0	NA
0	R12-**H1	Services and Laterals - Replaced	277	-		277		277	NA
1	R12-**I1	Meters - New	-	-		0		0	NA
2	R12-**J1	Meters - Replaced	-	-		0		0	NA
3	R12-**K1	ITS Equipment and Systems	387,061	17,074		404,135		404,135	NA
4	R12-**L1	SCADA Equipment and Systems	226,221	25,102		251,323		251,323	NA
5	R12-**M1	Security Equipment and Systems	46,018	257		46,275		46,275	NA
6	R12-**N1	Offices and Operations Centers	225,904	2,126		228,030		228,030	NA
7	R12-**O1	Vehicles	-	-		0		0	NA
8	R12-**P1	Tools and Equipment	221,287	6,460		227,747		227,747	NA
9	R12-**Q1	Process Plant Facilities and Equipment	742,401	17,562		759,963		759,963	NA
0	R12-**S1	Engineering Studies	1,266,896	142,367		1,409,263		1,409,263	NA
1	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	2,409,715	94,972		2,504,687		2,504,687	NA
2	112-020059	KRS2 Transfer Switch Level 1	88,032	11,835		99,867		99,867	7.31%
3	112-020083	RRS - UV Facility	1,517,543	27,102		1,544,645		1,544,645	44.55%
4	112-020094	Cox Street Booster Station	956,383	38,869		995,252		995,252	66.32%
5	112-020107	KRS1 Gravity Thickner	575,516	31,468		606,984		606,984	42.98%
6	112-020108	Meter Shop Upgrade	65,413	1,491		66,904		66,904	0.80%
7	112-020109	Ford Hampton Booster Station	112,720	1,613		114,333		114,333	23.54%
8	112-020103	KRS1 - Removal of the old Incline	34,964	2,546		37,510		37,510	2.17%
9	112-020111	Rockwell Village WWTP	26,785	933		27,719		27,719	0.22%
)	112-020112	Millersburg Supply Main	237,371	1,883		239,254		239,254	41.64%
1	112-020113	Winchester Rd Hydraulic Improvement	30,387	889		31,276		31,276	31.59%
2	112-300010	KRS2 - UV Facility	2,095,181	36,671		2,131,852		2,131,852	56.85%
3	112-300010	Owenton Booster Station	2,095,181	13,082		176,593		2,131,852 176,593	11.31%
	112-300013	Owenton booster station	163,511	13,082		1/0,393		1/0,093	11.5170
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5			\$16,763,940	\$560,855	\$0	\$17,324,795	Ī	\$17,324,795	
5			· 						
7									
		Note: Capital Project line	s "D" and "R" represent developer a	nd normal rec	urring cons	struction expe	nditures respectively and a	re comprised of numerous cons	truction jobs.

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

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-3

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EXHIBIT 37, SCHEDULE B-4
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xix|Sch B-4
PAGE 2 O F 2
Witness Responsible: John Watkins

				Accumulate				Total	Estimated
ie	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
0.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
	D12-**01-P	Projects Funded by Others	\$412,179	\$0		\$412,179	100%	\$412,179	N/A
	R12-**A1	Mains - New	\$117,126	1,489		118,615		118,615	N/A
	R12-**B1	Mains - Replaced / Restored	\$3,369,224	44,461		3,413,685		3,413,685	N/A
	R12-**C1	Mains - Unscheduled	\$145,188	0		145,188		145,188	N/A
	R12-**D1	Mains - Relocated	\$113,509	1,685		115,194		115,194	N/A
	R12-**E1	Hydrants, Valves, and Manholes - New	\$32,332	212		32,544		32,544	N/A
	R12-**F1	Hydrants, Valves, and Manholes - Replaced	\$176,075	1,194		177,268		177,268	N/A
	R12-**G1	Services and Laterals - New	\$265,333	0		265,333		265,333	N/A
	R12-**H1	Services and Laterals - Replaced	\$96,223	0		96,223		96,223	N/A
	R12-**I1	Meters - New	\$3,570	0		3,570		3,570	N/A
	R12-**J1	Meters - Replaced	\$1,055,142	0		1,055,142		1,055,142	N/A
	R12-**K1	ITS Equipment and Systems	\$34,375	0		34,375		34,375	N/A
	R12-**L1	SCADA Equipment and Systems	\$348,694	8,761		357,455		357,455	N/A
	R12-**M1	Security Equipment and Systems	\$50,128	0		50,128		50,128	N/A
	R12-**N1	Offices and Operations Centers	\$61,232	0		61,232		61,232	N/A
	R12-**O1	Vehicles	\$107,692	0		107,692		107,692	N/A
	R12-**P1	Tools and Equipment	\$157,282	0		157,282		157,282	N/A
	R12-**Q1	Process Plant Facilities and Equipment	\$511,955	6,833		518,788		518,788	N/A
	R12-**S1	Engineering Studies	\$42,881	2,381		45,262		45,262	N/A
	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	\$494,474	6,527		501,001		501,001	N/A
	112-020059	KRS2 Transfer Switch	\$77,739	22,128		99,867		99,867	7.31%
	112-020082	KRS1 UV Facility	\$333,440	4,782		338,222		338,222	2.12%
	112-020102	KRS1 Low Service Pump Improvements	\$1,499,968	53,340		1,553,308		1,553,308	50.07%
	I12-02xxx2	KRS 1 Screw Press	\$4,238	7		4,245		4,245	0.08%
	I12-02xxx5	Low Service Pumps for RRS	\$55,099	90		55,189		55,189	2.44%
	I12-02xx15	KRS1 Low Service Pump Replacement	\$77,603	6,166		83,769		83,769	84.62%
	112-020083	RRS - UV Facility	\$607,578	24,068		631,647		631,647	18.22%
	112-020095	Mercer Rd Booster Station	\$195,493	5,856		201,349		201,349	14.26%
	112-020107	KRS1 Gravity Thickner	\$3,870,566	158,743		4,029,309		4,029,309	48.35%
	112-020109	Ford Hampton Booster Station	\$587,063	21,789		608,852		608,852	35.22%
	112-020113	Millersburg Transmission Main	\$5,550,381	166,228		5,716,609		5,716,609	44.66%
	112-300013	Owenton Booster Station	\$934,597	55,518		990,115		990,115	63.43%
			****	,,,,,,		,		****	
			\$21,388,380	\$592,259	ຊົດ ຊ່ວ	1,980,639		\$21,980,639	
			\$21,300,30U	<i>\$332,239</i>	<i>3</i> ∪ 32	1,000,009	•	321,300,039	

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs.

The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-3

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EXHIBIT 37, SCHEDULE B-4.1
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - 88.xisx|Sch B-4
PAGE 1 OF 2
Witness Responsible: John Watkins

			Date	Estimated	% of	Original	Current	Total	% of Total
ne	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
٥.	Number		Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
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
1	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	2,708,489	NA
	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	0	NA
	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	923,155	NA
	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	11,202	NA
	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	3,878	NA
	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	0	NA
	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	277	NA
	R12-**I1	Meters - New	NA	NA	NA	NA	NA	0	NA
	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	0	NA
	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	404,135	NA
	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	251,323	NA
	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	46,275	NA
	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	228,030	NA
	R12-**O1	Vehicles	NA	NA	NA	NA	NA	0	NA
	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	227,747	NA
	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	759,963	NA
	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	1,409,263	NA
	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	NA	NA	NA	NA	NA	2,504,687	NA
	112-020059	KRS2 Transfer Switch Level 1	Oct-25	Dec-26	-160.5%	1,366,214	1,366,214	99,867	7.31%
	112-020083	RRS - UV Facility	May-22	May-24	67.9%	3,467,314	3,467,314	1,544,645	44.55%
	112-020094	Cox Street Booster Station	Jul-23	Dec-23	49.7%	1,500,780	1,500,780	995,252	66.32%
	112-020107	KRS1 Gravity Thickner	Apr-23	Jun-24	39.9%	1,412,330	1,412,330	606,984	42.98%
	112-020108	Meter Shop Upgrade	Nov-23	Dec-24	-7.5%	8,334,478	8,334,478	66,904	0.80%
	112-020109	Ford Hampton Booster Station	Sep-22	Nov-23	86.6%	485,754	485,754	114,333	23.54%
	112-020111	KRS1 - Removal of the old Incline	Feb-23	Sep-24	39.7%	1,728,646	1,728,646	37,510	2.17%
	112-020112	Rockwell Village WWTP	Mar-23	Dec-24	31.7%	12,800,000	12,800,000	27,719	0.22%
	112-020113	Millersburg Supply Main	Apr-23	Oct-23	85.4%	574,586	574,586	239,254	41.64%
	112-020114	Winchester Rd Hydraulic Improvement	Jun-23	Dec-24	20.9%	99,000	99,000	31,276	31.59%
	112-300010	KRS2 - UV Facility	Apr-23	Dec-23	66.4%	3,750,000	3,750,000	2,131,852	56.85%
	112-300013	Owenton Booster Station	May-23	Dec-24	24.9%	1,560,993	1,560,993	176,593	11.31%
			,			_,,	,,		
						-			
						\$37,080,095	\$27,000,000	17,324,795	
						\$37,060,095	231,000,000	17,524,795	

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs.

The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

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

DATA: ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ORIGINAL _X_UPDATED __REVISED
WORKPAPER REFERENCE NO(5).: W/P-1-3

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EXHIBIT 37, SCHEDULE B-4.1
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - 88.xisx|Sch B-4
PAGE 2 OF 2
Witness Responsible: John Watkins

			Date	Estimated	% of	Original	Current	Total	% of Total
e	Project		Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
).	Number		Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
	D12-**01-P	Projects Funded by Others	NA	NA	NA	NA	NA	\$412,179	NA
	R12-**A1	Mains - New	NA	NA	NA	NA	NA	118,615	NA
	R12-**B1	Mains - Replaced / Restored	NA	NA	NA	NA	NA	3,413,685	NA
	R12-**C1	Mains - Unscheduled	NA	NA	NA	NA	NA	145,188	NA
	R12-**D1	Mains - Relocated	NA	NA	NA	NA	NA	115,194	NA
	R12-**E1	Hydrants, Valves, and Manholes - New	NA	NA	NA	NA	NA	32,544	NA
	R12-**F1	Hydrants, Valves, and Manholes - Replaced	NA	NA	NA	NA	NA	177,268	NA
	R12-**G1	Services and Laterals - New	NA	NA	NA	NA	NA	265,333	NA
)	R12-**H1	Services and Laterals - Replaced	NA	NA	NA	NA	NA	96,223	NA
	R12-**I1	Meters - New	NA	NA	NA	NA	NA	3,570	NA
	R12-**J1	Meters - Replaced	NA	NA	NA	NA	NA	1,055,142	NA
3	R12-**K1	ITS Equipment and Systems	NA	NA	NA	NA	NA	34,375	NA
1	R12-**L1	SCADA Equipment and Systems	NA	NA	NA	NA	NA	357,455	NA
5	R12-**M1	Security Equipment and Systems	NA	NA	NA	NA	NA	50,128	NA
5	R12-**N1	Offices and Operations Centers	NA	NA	NA	NA	NA	61,232	NA
7	R12-**O1	Vehicles	NA	NA	NA	NA	NA	107,692	NA
3	R12-**P1	Tools and Equipment	NA	NA	NA	NA	NA	157,282	NA
9	R12-**Q1	Process Plant Facilities and Equipment	NA	NA	NA	NA	NA	518,788	NA
)	R12-**S1	Engineering Studies	NA	NA	NA	NA	NA	45,262	NA
1	R12-**T12	ITS Equipment and Systems - Enterprise Solutions	NA	NA	NA	NA	NA	501,001	NA
2	112-020059	KRS2 Transfer Switch	Oct-25	Dec-26	-53.3%	1,366,214	1,366,214	99,867	7.31%
3	112-020082	KRS1 UV Facility	Jul-24	Aug-26	27.1%	15,955,077	15,955,077	338,222	2.12%
1	112-020102	KRS1 Low Service Pump Improvements	Jan-24	Mar-26	48.3%	3,102,228	3,102,228	1,553,308	50.07%
5	I12-02xxx2	KRS 1 Screw Press	Jan-25	Jul-26	5.2%	5,612,317	5,612,317	4,245	0.08%
5	I12-02xxx5	Low Service Pumps for RRS	Jan-25	Nov-25	9.0%	2,257,393	2,257,393	55,189	2.44%
7	I12-02xx15	KRS1 Low Service Pump Replacement	Jun-23	Dec-24	105.4%	99,000	99,000	83,769	84.62%
3	112-020083	RRS - UV Facility	May-22	May-24	132.2%	3,467,314	3,467,314	631,647	18.22%
)	112-020095	Mercer Rd Booster Station	Apr-23	Jun-24	147.1%	1,412,330	1,412,330	201,349	14.26%
)	112-020107	KRS1 Gravity Thickner	Nov-23	Dec-24	107.3%	8,334,478	8,334,478	4,029,309	48.35%
l	112-020109	Ford Hampton Booster Station	Feb-23	Sep-24	120.3%	1,728,646	1,728,646	608,852	35.22%
2	112-020113	Millersburg Transmission Main	Mar-23	Dec-24	104.6%	12,800,000	12,800,000	5,716,609	44.66%
3	112-300013	Owenton Booster Station	May-23	Dec-24	105.1%	1,560,993	1,560,993	990,115	63.43%
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						\$57,695,989	221,045,489	\$21,980,639	

Note: Capital Project lines "D" and "R" represent developer and normal recurring construction expenditures respectively and are comprised of numerous construction jobs.

The cost of these projects can range from approximately \$1,000 to \$250,000. The construction period may be as little as one week or as long as several months.

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

EXHIBIT 37, SCHEDULE B-5

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.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).: 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	\$3,030,000	100.00%	\$3,030,000
4				<u></u>	<u></u>	
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	\$3,181,000	100.00%	\$3,181,000
7					· <u> </u>	
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

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

WORKPAPER REFERENCE NO(S).: W/P-1-5

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

			24 - Month Average For Period			Period Balance	
Line		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional	Jurisdictional
No.	Description	Company	Percent	Amount	Company	Percent	Amount
1							
2							
3	Materials and Supplies						
4							
5							
6	Materials & Supplies	\$ 5,397,311	100.00%	\$5,397,311	\$5,397,311	100.00%	\$5,397,311
7							
8				0	0		0
9		<u></u>		· <u></u>	<u> </u>		
10		\$5,397,311		\$5,397,311	\$5,397,311		\$5,397,311
11		<u> </u>		<u></u>	·		
12							
13							

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

DATA: ____BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).: W/P-1-5

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

			24 - Month Average For Period			Period Balance	
Line		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional	Jurisdictional
No.	Description	Company	Percent	Amount	Company	Percent	Amount
1							
2							
3							
4							
5							
6	Materials and Supplies						
7							
8							
9	Materials and Supplies	\$ 5,058,174	100.00%	\$5,058,174	\$5,058,174	100.00%	\$5,058,174
10			· ·				
11				0	0		0
12							
13		\$5,058,174		\$5,058,174	\$5,058,174		\$5,058,174
14				<u> </u>			
15							
16							
17							
18							
19							

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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).:

EXHIBIT 37, SCHEDULE B-5.2
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - 88.xisx|\$ch B-5
PAGE 1 OF 6
Witness Responsible: John Watkins

Line				
No.	Description	Days	Amount	
1				
2				
3	Total Operating Funds		\$117,921,280	
4			<u> </u>	
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	28.36		
12				
13	(C) Net Interval	9.38		
14		· · · · · · · · · · · · · · · · · · ·		
15	Total Working Capital		\$3,030,415	
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

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _ X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(5).:

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

			Post Payment	
Line No.	Description	Amount	or (Lead) Days	Dollar Days
1	a countration	,,,,,	(2000) 5015	20.10. 2013
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
1	Opeb	(699,986)	(97.50)	68,248,606
2	Other Benefits	703,884	16.00	11,262,150
.3	Pensions	25,003	(4.20)	(105,015)
.4	Insurance Other than Group	1,418,163	(90.70)	(128,627,384)
15	Rents	47,346	24.30	1,150,516
6	Regulatory Expense	223	0.00	1,130,310
17	Maintenance Service & Supplies	1,478,971	50.30	74,392,219
18	Amortization	1,181,454	0.00	74,392,219
19	Uncollectibles	618,686	0.00	0
20	Office Supplies & Services	289,718	31.80	9,213,045
20	Employee Related Exp, Travel & Ent	257,774	59.50	15,337,551
22	Building Maintenance & Services	257,774 892,869	31.40	28,036,072
<u>′</u> 3	ğ .	·	28.20	
	Postage Printing & Stationary Telecommunication	19,568 250,175	28.20 36.20	551,811 9,056,347
4 5	Miscellaneous Expense	·	36.20 9.50	
	·	756,563		7,187,347
!6 !7	Transportation	549,232	46.90	25,758,974
27 28	Other Customer Accounting	117,001	65.00	7,605,033
	Total O & M Expenses	41,340,192		511,608,116
9	December and Asserting	24 002 447	0.00	•
0	Depreciation and Amortization	21,063,147	0.00	0
31	Property Taxes	7,989,843	238.40	1,904,778,657
2	Utility Tax	157,368	(152.00)	(23,919,865)
3	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
18	Interest Expense - Short - Term Debt	708,295	14.50	10,270,281
9	Preferred Dividends	190,575	15.60	2,972,970
0	Net Income	28,877,896	0.00	0
11				
2	Net Operating Funds	\$117,921,280		\$3,344,102,798
3 4				
	Average Days Interval between Date Expenses a	re 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

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

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

ne		Revenues	Median		
0.		Amount	Service Days	Dollar Days	
1					
2					
3	Monthly - Arrears Full Bills	\$102,060,631	13.40	\$1,367,612,450	
1					
5	Other Revenues	2,385,597	13.40	31,967,001	
5					
7	Fire Service	7,677,853	15.50	119,006,722	
3					
9	Total	112,124,081		\$1,518,586,173	
0					
1					
2					
3					
4					
5					
6					
7					
8					
9		Average Median Service Days		13.54	
0					
1		Number of Days between the Reading Date and	the		
2		Billing Date		4.40	
3					
4		Number of Days between the Billing Date and th	e		
5		Date the Bills are Paid		19.80	
6					
7		Total Average Days' Interval between Number of	f Days		
8		from Date Services are Furnished to Date Colle	ections		
9		are Received		37.74	

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

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-5

PAGE 4 OF 6

EXHIBIT 37, SCHEDULE B-5.2

TYPE OF FILING: _	ORIGINAL	_X_ UPDA	TED REVISE	E
WORKPAPER REFER	RENCE NO(S).:		
AGDR2#19(4, 5, &	6)			

No. Description Days Amount 1 2 3 Total Operating Funds \$141,573,873 4 387,874 387,874 6 Composite Average Days Interval Between: 8 387,874 9 (A) Date Service Furnished and Date Collections Deposited 37.75 9 10 (B) Date Expenses Incurred and Date of Payment 29.55 9 12 (C) Net Interval 8.20 9 14 Total Working Capital \$3,180,567 \$3,180,567	Line				
Average Daily Operating Funds 387,874 Composite Average Days Interval Between: (A) Date Service Furnished and Date Collections Deposited 37.75 (B) Date Expenses Incurred and Date of Payment 29.55 (C) Net Interval 8.20 Total Working Capital 53,180,567	No.	Description	Days	Amount	
Average Daily Operating Funds 387,874 Composite Average Days Interval Between: (A) Date Service Furnished and Date Collections Deposited 37.75 (B) Date Expenses Incurred and Date of Payment 29.55 (C) Net Interval 8.20 Total Working Capital 53,180,567	1				
Average Daily Operating Funds 387,874 Composite Average Days Interval Between: (A) Date Service Furnished and Date Collections Deposited 37.75 (B) Date Expenses Incurred and Date of Payment 29.55 (C) Net Interval 8.20 Total Working Capital 53,180,567	2				
Composite Average Days Interval Between: (A) Date Service Furnished and Date Collections Deposited 37.75 (B) Date Expenses Incurred and Date of Payment 29.55 (C) Net Interval 8.20 Total Working Capital \$3,180,567	3	Total Operating Funds		\$141,573,873	
6 7 Composite Average Days Interval Between: 8 9 (A) Date Service Furnished and Date Collections Deposited 37.75 10 11 (B) Date Expenses Incurred and Date of Payment 29.55 12 13 (C) Net Interval 8.20 14 15 Total Working Capital \$3,180,567	4			·	
8 9 (A) Date Service Furnished and Date Collections Deposited 37.75 10 11 (B) Date Expenses Incurred and Date of Payment 29.55 12 13 (C) Net Interval 8.20 14 15 Total Working Capital \$\$3,180,567\$	5	Average Daily Operating Funds		387,874	
8 9 (A) Date Service Furnished and Date Collections Deposited 37.75 10 11 (B) Date Expenses Incurred and Date of Payment 29.55 12 13 (C) Net Interval 8.20 14 15 Total Working Capital \$53,180,567	6				
10 11 (B) Date Expenses Incurred and Date of Payment 29.55 12 13 (C) Net Interval 8.20 14 15 Total Working Capital \$\$3,180,567\$	7	Composite Average Days Interval Between:			
10 11 (B) Date Expenses Incurred and Date of Payment 29.55 12 13 (C) Net Interval 8.20 14 15 Total Working Capital \$\$3,180,567\$	8				
11 (B) Date Expenses Incurred and Date of Payment 29.55 12	9	(A) Date Service Furnished and Date Collections Deposited	37.75		
12 13 (C) Net Interval 8.20 14 15 Total Working Capital \$3,180,567	10				
13 (C) Net Interval 8.20 14 15 Total Working Capital \$3,180,567 16		(B) Date Expenses Incurred and Date of Payment	29.55		
14 15 Total Working Capital \$3,180,567 16 \$3,180,567					
Total Working Capital \$3,180,567	13	(C) Net Interval	8.20		
16					
	15	Total Working Capital		\$3,180,567	
45					
	17				
18 Use \$3,181,000	18	Use		\$3,181,000	

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

DATA: ____ BASE PERIOD _X_ FORECASTED PERIOD TYPE OF FILING: __ORIGINAL_X_UPDATED __REVISED WORKPAPER REFERENCE NO(S).:

Witness Responsible: John Watkins

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

			Post Payment					
Line			or					
No.	DESCRIPTION	Amount	(Lead) Days	Dollar Days				
1	Salaries & Wages	8,967,621	11.50	103,127,642				
2	Fuel, Power and Electric	5,664,614	24.60	139,349,504				
4	Chemicals	5,624,592	28.50	160,300,881				
5	Purchased Water	368,973	44.00	16,234,823				
6	Waste Disposal	679,404	75.70	51,430,895				
7	Service Company Charges	12,519,428	(5.30)	(66,352,970)				
8	Contracted Services	1,437,684	25.60	36,804,703				
9	Group Insurance	1,572,674	10.50	16,513,077				
10	Opeb	(600,315)	(97.50)	58,530,713				
1	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				
22	Total O & M Expenses	46,454,471		575,326,451				
3	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
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	2,733,884				
35	Net meome	33,011,347	0.00					
36	Net Operating Funds	\$141,573,873		\$4,183,761,515				
37	rect Operating rains	Ç141,573,673		y - ,103,701,313				
38								
8 9	Average Days Interval hetween Date Evpenses a	ro Incurred and Date of Payment		29.55				
	Average Days Interval between Date Expenses a	Average Days Interval between Date Expenses are Incurred and Date of Payment						

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

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

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

Line		Revenues	Median		
No.		Amount	Service Days	Dollar Days	
1					
2					
3	Monthly - Arrears Full Bills	\$103,595,558	13.40	\$1,388,180,481	
4					
5	Other Revenues	2,505,392	13.40	\$33,572,255	
6					
7	Fire Service	8,440,096	15.50	130,821,488	
8 9	Total	\$114,541,046		\$1,552,574,224	
.0	Total	\$114,541,040		\$1,552,574,224	
1					
12					
3					
.4					
.5					
.6					
.7					
.8					
.9		Average Median Service Days		13.55	
20					
21		Number of Days between the Reading Date an	id the		
22		Billing Date		4.40	
23					
.4		Number of Days between the Billing Date and	the		
.5		Date the Bills are Paid		19.80	
26					
27		Total Average Days' Interval between Number			
18 19		from Date Services are Furnished to Date Co are Received	DIIECTIONS	27.75	
30		are neceived	_	37.75	
1					
2					
33					
34					
15					
6					

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			Workpaper	Total	Jurisdictional	Jurisdictional	
No.	Acct No.	Description	Reference	Company	Percent	Amount	
1							
2							
3	252	Customer Advances	W/P-1-6	\$13,724,728	100.00%	\$13,724,728	
4							
5	271	Contributions in Aid of Construction	W/P-1-7	78,827,405.84		\$78,827,406	
6							
7	255	Investment Tax Credits:					
8		Pre 1971 3% Credit	W/P-1-9	\$2		\$2	
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12				\$2		\$2	
13							
14							
15	282	Deferred Taxes:					
16		Utiltiy Plant in Service	W/P-1-8	\$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></u>			
24				\$101,080,044		\$101,080,044	

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	Investment Tax Credits:					
8		Pre 1971 3% Credit	W/P-1-9	\$2		\$2	\$2
9		1971-1975 4% Credit					
10		1975-12/31/85 10% Credit					
11							
12				\$2		\$2	\$2
13						<u> </u>	'
14							
15	282	Deferred Taxes:					
16		Utility Plant in Service	W/P-1-8	\$104,295,102		\$104,295,102	\$102,300,759
17		Deferred Maintenance	W/P-1-8	2,863,332		2,863,332	2,927,403
18		Deferred Debits	W/P-1-8	226,677		226,677	233,797
19							
20							
21							
22							
23							
24				\$107,385,111		\$107,385,111	\$105,461,959

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

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD

TYPE OF FILING: __ORIGINAL _X_UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-7
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xisx]Sch B-7
PAGE 1 OF 1

Line No.	Acct No.	Account Title	Jurisdictional Percentage	Description of Factors And/Or Method of Allocation
1				
2				
3				
4	NOT AF	PRICABLE TO KENTLICKY-AMERICAN WATER COM	ΙΡΔΝΥ	

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

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD

TYPE OF FILING: __ORIGINAL _X_UPDATED __ REVISED

WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-7.1
Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-7

DACE 1 OF

Witness Responsible: John Watkins

Statistic Statistic
Line Total Adjusted For Rate Allocation
No. Description Company Adjustment Statistic Area Factor

Line No. 1 2 3

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

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

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

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

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _ X_ UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-8

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-8

PAGE 1 OF 2

Line													Base		Forecasted
No.	Description		2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Period	% Change	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
3 4	CWIP					-40.72%		-39.06%		27.90%	11,002,893	57.46%		26.87%	21,980,639
5			15,191,127	56.76% 8.60%	23,813,026	2.43%	14,115,610	9.73%	8,602,395	5.74%		5.30%	17,324,795	11.58%	, ,
6	Accum Prov - Depr/Amort UPAA		(162,471,086) 193,777	122.58%	(176,450,768)	-10.43%	(180,747,194)	-8.47%	(198,341,570) 353,620	-9.25%	(209,730,488) 320,917	-73.62%	(220,849,643) 84,657	-14.49%	(246,429,780) 72,387
7	UPAA	_	193,777	122.56%	431,309	-10.43%	386,323	-0.4/%	333,020	-9.25%	320,917	-/3.02%	84,037	-14.49%	72,367
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		_	,,		0.10,102,000		,		,,						,
10	Other Property and Investmen	nts													
11	Non-Util, Unrecovered		249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
12	Accum Prov - Depr/Amort		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														
17	Investments	_	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
18		_		_		_				_				_	
19	Current and Accrued Assets														
20	Cash and Cash Equivalents		602,402	-107.96%	(47,953)	2125.23%	(1,067,059)	35.50%	(1,445,901)	-90.20%	(141,731)	-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														
33	Assets	_	11,584,690	-43.85%	20,632,973	-34.88%	31,683,186	145.37%	12,912,172	-39.39%	21,302,817	11.88%	23,832,620	-16.83%	19,821,161
34		_	<u>.</u>					·		_				_	
35	Deferred Debits														
36	Unamortized Debt and														
37	Preferred Stock Expense		1,401,143	76.40%	2,471,629	8.10%	2,671,788	-7.28%	2,477,382	-10.30%	2,222,290	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		_		<u></u>		_				_					
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

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL _ X_UPDATED __ REVISED
WORKPAPER REFERENCE NO(S).:

EXHIBIT 37, SCHEDULE B-8

Rate Base\[KAWC 2023 Rate Case - Exhibit 37 Schedules B1 - B8.xlsx]Sch B-8

PAGE 2 OF 2

lo. Description		% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Base Period	% Change	Forecasted Period
	2018	70 Change	2013	70 Change	2020	70 Change	2021	70 Change	2022	70 Change	renou	70 Change	renou
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
5		_	,-			· · · -	, , ,		,	_	,,	_	-,,-
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
.0 Current Portion - LTD	0		0		0		0		33,000,000		0		0
1		_	-		-							_	-
.2 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
.3		-	, - ,	-			-,,-		,,	_		_	
4 Current and Accrued Liabilities													
.5 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
.6 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
.7 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
.8 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
.9 Customer Deposits	0		0		0		0		0		0		0
20 Dividends Declared	0		0		0		0		0		0		0
1 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													
4 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
25		_	, , , , , , , , , , , , , , , , , , , ,	_	, , , , , , , , , , , , , , , , , , , ,				,			_	
6 Deferred Credits													
7 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
8 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
9 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)
0 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)
1		_	, , ,		-, -, -		-,,	-	,,	_	(1,1 1,1 1,1	_	(,, - ,
2 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		_	,, ,,,,	-	, , , , , , , , , , , , , , , , , , , ,		-, - ,		,, -	_	, ,	_	
4 Contributions in Aid of													
5 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
36	,=_=, 100		,,,,,,		. 2,222,100		. 2,22 .,070		, , 500		. 2,22. , .00		, ,
i7													
8 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: X Base Period X Forecast Period Version: Original X Updated Revised

Exhibit 37, Schedule C-1

Exhibits - Actual Update\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1

Ver	sion: _ O	riginal X Updated _Revised								Exhibits - Actual Update\[KAWC 2023 Rate Case - Income Statement.xlsx]Inc Statment - SCH C.1
	Major		Supporting	Base Period	Adjustment for Forecast	Forecast Year Ending January 31, 2025	Adjustment for	Forecast Year at	Forecast	Forecast
	Acct.	Baradatian.	Schedule	Ending	at Present	At Present	Proposed	Proposed	Adjustment	Adjustment
NO	Group	Description	Reference	September 30, 2023	Rates	Rates	Rates	Rates	Workpaper	Workpaper Location
1		Operating Revenues								
2	400	Water Revenues	Exh 37 C-2	\$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		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									
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 12		Chemicals Waste Disposal	Exh 37 C-2 Exh 37 C-2	4,228,639 464,765	1,395,954 214,639	5,624,592 679,404	0	5,624,592 679,404	W/P - 3-4 W/P - 3-5	O&M\[KAWC 2023 Rate Case - Chemicals Exhibit.xlsx]Exhibit 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 - 3-3 W/P - 3-1	O&M\[KAWC 2023 Rate Case - Waste Disposal Exhibit.xisx]Exhibit O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xisx]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 28		Rents	Exh 37 C-2 Exh 37 C-2	47,346 549,232	(167) 105,066	47,180 654,298	0	47,180 654,298	W/P - 3-11 W/P - 3-21	O&M\[KAWC 2023 Rate Case - Rents Exhibit.xlsx]Exhibit O&M\[KAWC 2023 Rate Case - Transportation Exhibit.xlsx]Exhibit
29		Transportation Uncollectible Accounts	Exh 37 C-2	618,686	58,008	676,694	154,402	831,096	W/P - 3-21 W/P - 3-10	O&M\[KAWC 2023 Rate Case - Hansportation Exhibit.xisx]Exhibit O&M\[KAWC 2023 Rate Case - Uncollectibles Expense Exhibit.xisx]Exhibit
30		Other Customer Accounting	Exh 37 C-2	117,001	435,330	552,331	154,402	552,331	W/P - 3-10 W/P - 3-9	O&M\[KAWC 2023 Rate Case - Orlconectiones Expense 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	<u>):</u>	\$41,340,192	\$5,114,279	\$46,454,470	\$154,402	\$46,608,872	•	" ''
35										
36		Other Expenses								
37		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		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		Amortization Expense	Exh 37 C-2	63,980	(6,900)	57,080		57,080	W/P - 4-2	Rate Base\[KAWC 2023 Rate Case - Amortization Expense.xlsx]Exhibit
41		State Income Tax	Exh 37 C-2							
42 43		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
43 44		Deferred State Income Tax Federal Tax	Exh 37 C-2 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
45		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
46		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
47		Investment Tax Credits	Exh 37 C-2	(11,833)	11,833	2, 0,110	0	0	SCHEDULE E-1.3	Taxes\[KAWC 2023 Rate Case - Income Tax Exhibit.xlsx]E-1.3 Federal Inc Tax Forecast
				(,,	,	•	-	-		O&M\[KAWC 2023 Rate Case - Property Tax Exhibit.xlsx]Exhibit
										O&M\[KAWC 2023 Rate Case - PSC Fees Exhibit.xlsx]Exhibit
										O&M\[KAWC 2023 Rate Case - Labor and Labor Related Exhibit.xlsx]Payroll Tax Exhibit
48	408	General Taxes	Exh 37 C-2	8,772,339	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 - Taxes & Licenses Exhibit.xlsx]Exhibit
49		Total Other Expense (Sum of Lines 36 -4	1)	\$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			••	404.004 :	(47.477.577)	425.055	440.044.05	445.000.000		
53		Utility Operating Income (Line 5 - Line 4	+):	\$34,031,429	(\$7,177,693)	\$26,853,736	\$19,044,394	\$45,898,130		

Data: <u>X Base Period X Forecast Period</u> Version: _ Original <u>X Updated _Revised</u> Exhibits - Actual Update\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line #	# NARUC Group Grouping 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				ResSls Billed Surch	461.1	0	0	0
4 5				ResSIs Billed DSIC Res Sales Unbilled	461.1 461.1	2,687,044 0	2,761,502 0	5,448,546 0
6				Com Sales Billed	461.2	27,608,959	(361,080)	27,247,879
7				Com Sis Billed DSIC	461.2	1,255,034	1,373,807	2,628,841
8				Com Sales Unbilled Ind Sales Billed	461.2 461.3	0 2,545,764	0 77,525	0 2,623,290
10				Ind SIs Billed DSIC	461.3	113,751	139,480	253,230
11				Ind Sales Unbilled	461.3	0	0	0
12 13				Publ Fire Billed Publ Fire BilledDSIC	462.1 462.1	4,099,461 186,291	377,373 244,076	4,476,834 430,367
14				Publ Fire Unbilled	462.1	0	0	0
15				Priv Fire Billed	462.2	3,243,841	(20,989)	3,222,852
16 17				Priv Fire Billed Sur Priv Fire BilledDSIC	462.2 462.2	0 148,259	0 161,783	0 310,042
18				Priv Fire Unbilled	462.2	0	0	0
19				Publ Auth Billed	461.4	6,721,189	96,752	6,817,940
20 21				Publ Auth BilledDSIC Publ Auth Unbilled	461.4 461.4	305,533 0	352,350 0	657,883 0
22			40161000	SIs/Rsle Billed	466.	1,457,644	(288,238)	1,169,406
23				SIs/Rsie Billed I/C	467.	0	0	0
24 25				SIs/RsIe Billed DSIC SalesforRsIe Unbilld	466. 466.	66,249 0	46,632 0	112,881 0
26				Misc Sales Billed	474.	115,041	(18,189)	96,852
27				MiscSls BilledSurchg	474.	5,708	3,615	9,322
28 29				MiscSls Bill Unmtrd Misc Sales Unbilled	474. 474.	0	0	0
30				Oth Wtr Rev-Temp Svc	471.	0	0	0
31				Other Water Revenue	474.	0	0	0
32 33			40189999	Oth Wtr Rev-Leak Adj	474. Total	0 109,738,484	0 2,297,171	0 112,035,654
34						,,	_,	
35	420	AFUDC			420	0	1,657,219	1,657,219
36 37					Total	0	1,657,219	1,657,219
38	400	Other revenues	40310100	OthRev-Late Pymt Fee	470.	759,263	58,682	817,945
39				OthRev-Rent	472.	121,487	76,076	197,564
40 41				OthRev-Rent I/C OthRev-NSF Ck Chrg	473. 471.	207,455 35,232	17,508 (3,748)	224,963 31,484
42				=	471.	620,534	50,878	671,412
43					471.	61,345	(1,331)	60,014
44 45				OthRev-Reconnct Fee OthRev-Misc Svc	471. 471.	525,096 55,185	(46,055) (32,214)	479,041 22,970
46			10323300	ounce inite see	Total	2,385,597	119,795	2,505,392
47			=	- I III.		252.402		252.072
48 49	401	Purchased water	51010000	Purchased Water	610.1 Total	362,482 362,482	6,491 6,491	368,973 368,973
50						,	•	
51	401	Fuel and power		Purchased Power	615.8	0	0	0
52 53				Purchased Power SS Purchased Power P	615.1 615.1	56,898 580,035	58,273 88,521	115,171 668,556
54				Purchased Power WT	615.3	4,582,428	260,401	4,842,830
55				Purchased Power TD Fuel for Power Prod	615.5 616.1	21,734	5,208 (17,553)	26,943
56 57			51520000	Fuel for Power Prod	Total	28,667 5,269,763	(17,553) 394,851	11,114 5,664,614
58							•	
59 60	401	Chemicals	51800000	Chemicals	618.3 Total	4,228,639 4,228,639	1,395,954 1,395,954	5,624,592 5,624,592
61					TOTAL	4,226,039	1,395,934	3,024,392
62	401	Waste disposal	51110000	Waste Disposal	675.3	464,765	214,639	679,404
63 64					Total	464,765	214,639	679,404
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 68				Labor Oper Water Treatment Labor Oper Water Treatment - Super & Eng	601.3 601.3	2,157,109 78,536	2,138,613 77,863	4,295,721 156,399
69				Labor Oper Transmission & Distribution	601.5	191,844	190,200	382,044
70				Labor Oper Trans & Distr - Super & Eng	601.5	0	0	0
71				Labor Oper Trans & Distr - Lines	601.5	85,638	84,904	170,542
72 73				Labor Oper Trans & Distr - Meter Labor Oper Customer Accounting	601.5 601.7	657,999 29,137	652,357 28,887	1,310,357 58,025
74				Labor Oper Customer Acctg - Super & Eng	601.7	1,000	991	1,991
75				Labor Oper Customer Acctg - Meter Read	601.7	383,489	380,201	763,689
76 77				Labor Oper Customer Acctg - Cust Serv & Info Labor Oper Admin & General	601.7 601.8	285,410 740,202	282,963 733,855	568,372 1,474,057
78				Labor Oper Adm & Gen - Director & Officer	603.8	0	0	0
79				Labor Maint Transmission & Distribution	601.4	289,486	287,003	576,489
80 81				Labor Maint Transmission & Distribution Labor Maint Transmssn & Distr - Super & Eng	601.6 601.6	657,178 0	651,543 0	1,308,722 0
82				Labor Maint Transmssn & Distr - Mains	601.6	101,907	101,033	202,939
83				Labor Maint Transmssn & Distr - Fire Mains	601.6	0	0	0
84 85				Labor Maint Transmssn & Distr - Service Labor Maint Transmssn & Distr - Meter	601.6 601.6	51,231 61,916	50,791 61,385	102,022 123,301
86				Labor Maint Transmssn & Distr - Meter	601.6	47,520	47,113	94,633
87				Labor Capitalized Credits	601.8	(4,107,064)	(79,570)	(4,186,634)
88 89				Labor Non-scheduled Overtime - Natural Account Labor Oper Non-scheduled Overtime- WT	601.8 601.3	814,490 290,200	(814,490) 112,322	0 402,522
90				Labor Oper Non-scheduled Overtime- WT	601.5	24,902	9,638	34,540
91			50111405	Labor Oper Non-scheduled Overtime- TD Super & Eng	601.5	0	0	0
92 93				Labor Oper Non-scheduled Overtime- TD Lines Labor Oper Non-scheduled Overtime- TD Meter	601.5 601.5	4,406 146,309	1,705 56,629	6,111 202,938
,,,			50111420	2222. Open non somedured Overtime- 15 Weter	001.5	140,303	30,023	202,338

Data: <u>X Base Period X Forecast Period</u> Version: _ Original <u>X Updated _Revised</u> Exhibits - Actual Update\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line	Major	Financial Statement	SAP GL	SAP GL	9	6 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates
#	NARUC Group	Grouping	Account	Acct Description		Account	September 30, 2023	Forecast at Present Rates	January 31, 2025
94 95			50111500	Labor Oper Non-scheduled Overtime- CA Labor Oper Non-scheduled Overtime- CA Meter Read		601.7 601.7	3,299 98,440	1,277 38,101	4,576 136,541
96						601.7	67	26	92
97			50111600	Labor Oper Non-scheduled Overtime- AG		601.8	303	117	421
98				Labor Maint Non-scheduled Overtime- WT		601.4	54,542	21,110	75,652
99 100						601.6 601.6	161,712 34,462	62,591 13,338	224,303 47,800
101				Labor Maint Non-scheduled Overtime-TD Service		601.6	3,617	1,400	5,017
102				Labor Maint Non-scheduled Overtime- TD Meter		601.6	733	284	1,017
103				Labor Maint Non-scheduled Overtime- TD Hydrant		601.6	22,499	8,708	31,208
104 105				Labor Non-scheduled Overtime- Capitalized Credits Labor Overtime - Natural Account		601.8 601.8	(813,760) 1,587	388,309 (1,587)	(425,451) 0
106				Labor Oper Scheduled Overtime-WT		601.3	73,626	28,497	102,123
107				Labor Oper Scheduled Overtime-TD		601.5	0	0	0
108 109				Labor Oper Scheduled Overtime-TD Super & Eng Labor Oper Scheduled Overtime-TD Lines		601.5 601.5	0	0	0
110				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				Labor Oper Scheduled Overtime-AG		0	0	0	0
113 114				Labor Maint Scheduled Overtime-TD Labor Maint Scheduled Overtime-TD Mains		601.6 601.6	178 304	69 118	247 421
115				Labor Maint Scheduled Overtime-TD Service		601.6	0	0	0
116				Labor Maint Scheduled Overtime-TD Hydrant		601.6	374	145	519
117				Labor Scheduled Overtime- Capitalized Credits		601.8	(1,587)	1,587	0
118 119				Annual Performance Plan Compensation Exp - Options		601.8 601.8	888,433 0	(311,536)	576,897 0
120				Compensation Expense - RSU/PSU		601.8	177,411	(41,347)	136,064
121	,		50185000	Severance		601.8	0	0	0
122 123					Total:		8,858,401	109,220	8,967,621
123	401	Pension expense	50610000	Pension Expense		604.8	114,342	88,798	203,140
125		•		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	402	or 25 expense		PBOP Cap Credits		604.8	(23,538)	10,745	(12,793)
130	•				Total		(699,986)	99,671	(600,315)
131	401	Crown Incomens	E0EE0000	Crown Insurance Europea		604.8	2 220 404	293,922	2 522 416
132 133	401	Group Insurance		Group Insurance Expense Group Insurance Capitalized Credits		604.8	2,239,494 (890,764)	(91,728)	2,533,416 (982,492)
134				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	E0421000	401k Expense		604.8	373,659	15,935	389,594
138	401	Other benefits		401k Expense 401k Expense Cap Credits		604.8	(151,297)	15,935	(136,123)
139				Defined Compensation Plan Expense		604.8	506,771	38,823	545,594
140				Defined Comp Plan Exp Cap Credits		604.8	(198,859)	4,729	(194,130)
141 142				Employee Stock Purchase Plan Expense Retiree Medical Expense		604.8 604.8	30,334 39,750	(295) (180)	30,039 39,570
143						604.8	(15,303)	4,723	(10,580)
144				Other Welfare - Natural Account		604.8	0	0	0
145				Other Welfare - Water Treatment		604.3	1,497	1,129	2,626
146 147				Other Welfare - Transm & Distrib Other Welfare - Customer Accounting		604.5 604.7	689 0	520 0	1,209 0
148				Other Welfare - Admin & General		604.8	22,038	16,614	38,652
149				Employee Awards		604.8	6,649	3,880	10,529
150				Employee Physical Exams		604.8	9,713	(4,995)	4,718
151 152				Safety Incentive Awards Tuition Aid		604.8 604.8	3,207 14,770	2,128 (4,582)	5,335 10,188
153			50457000			604.8	54,036	(21,006)	33,030
154			50458000	Referral Bonus		604.8	6,230	(574)	5,656
155 156					Total		703,884	72,023	775,907
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				AWWSC Services - Group Insurance OPEX		634.8	489,942	178,080	668,022
160 161				AWWSC Services - Other Benefits OPEX AWWSC Services - Contracted Services OPEX		634.8 634.8	380,417 1,180,987	53,816 (61,395)	434,232 1,119,592
162				AWWSC Services - Contracted Services OPEX AWWSC Services - Office Supplies OPEX		634.8	653,980	17,487	671,467
163				AWWSC Services - Rents OPEX		634.8	290,125	34,456	324,580
164				AWWSC Services Customer Accounting OPEX		634.8	1,222,686	20,749	1,243,434
165 166				AWWSC Services - Maint Supplies & Svcs OPEX AWWSC Services - Other O&M Expense OPEX		634.8 634.8	546,442 521,028	33,135 (81,560)	579,577 439,468
167				AWWSC Services - Depr & Amort OPEX		634.8	639,470	49,417	688,887
168				AWWSC Services - General Taxes OPEX		634.8	387,209	35,046	422,256
169 170				AWWSC Services - Net Interest OPEX AWWSC Services - Other Inc & Ded OPEX		634.8 634.8	(128,767) 0	81,259 0	(47,507) 0
170				AWWSC Services - Other Inc & Ded OPEX AWWSC Services - Income Taxes OPEX		634.8	(17,364)	(7,249)	(24,613)
172						Total	11,805,731	713,698	12,519,428
173			F2	Contract Con Earl No.		626.0			
174 175	401	Contracted services		Contract Svc-Eng - Natural Account Contract Svc-Eng - Water Treatment		631.8 631.3	0 5,195	0 10,584	0 15,780
176				Contract Svc-Eng - Water Treatment Contract Svc-Eng - Transmission & Distribution		631.5	0	0,384	0
177			53110016	Contract Svc-Eng - Admin & General		631.8	0	0	0
178				Contract Svc-Other - Natural Account		636.8	0	0	0
179 180				Contract Svc-Other - Source of Supply Contract Svc-Other - Water Treatment		636.1 636.3	3,431 85,330	24,844 (26,479)	28,275 58,852
181				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
183 184				Contract Svc-Other - Admin & General Contract Svc-Temp Empl - Natural Account		636.8 636.8	79,259 0	574,572 0	653,831 0
185				Contract Svc-Temp Empl - Natural Account		636.3	0	0	0
186				Contract Svc-Temp Empl - Transmssn & Distr		636.5	56,137	(46,190)	9,947

Data: <u>X Base Period X Forecast Period</u> Version: _ Original <u>X Updated _ Revised</u> 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 SAP GL Account 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
187 188		53151016 Contract Svc-Temp Empl - Admin & General 53152000 Contract Svc-Lab Testing - Water Treatment	636.8 635.3	0 7,395	0 (3,224)	0 4,170
188		53153000 Contract Svc-Lab Testing - Water Treatment 53153000 Contract Services - Accounting	632.8	7,395 15,000	(3,224)	4,170 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
192 193		53157000 Contract Services - Outplacement	675.8 Total	1,079,188	4,418 358,496	4,418 1,437,68 4
194			Total	1,079,100	330,430	1,437,004
	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
198 199		52532016 Electricity - Admin & General 52546000 Grounds Keeping - Natural Account	675.8 675.8	76,230 0	8,438 0	84,668 0
200		52546011 Grounds Keeping - Source of Supply	675.1	0	0	C
201		52546013 Grounds Keeping - Water Treatment	675.3	167,151	(45,951)	121,200
202		52546014 Grounds Keeping - Transmission & Distribution		27,179	5,379	32,558
.03 .04		52546016 Grounds Keeping - Admin & General 52548000 Heating Oil/Gas - Natural Account	675.8 675.8	158,015 0	(24,471)	133,544
05		52548011 Heating Oil/Gas - Source of Supply	675.1	0	2,437	2,437
06		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
08 09		52548016 Heating Oil/Gas - Admin & General 52550000 Janitorial - Natural Account	675.8 675.8	14,616 0	2,695 0	17,31:
10		52550000 Janitorial - Water Treatment	675.3	4,821	2,046	6,867
11		52550014 Janitorial - Transmission & Distribution	675.5	1,994	1,831	3,825
112		52550016 Janitorial - Admin & General	675.8	82,299	24,622	106,923
13		52571000 Security Service - Natural Account 52571011 Security Service - Source of Supply	675.8 675.1	0 51,373	0 (4,764)	46,609
15		52571011 Security Service - Source of Supply 52571013 Security Service - Water Treatment	675.3	0	(4,764)	40,003
216		52571014 Security Service - Transmission & Distribution	675.5	631	(631)	
217		52571016 Security Service - Admin & General	675.8	0	474	474
?18 ?19		52571100 Add'l Security Costs 52578000 Trash Removal - Natural Account	675.8 675.8	71,035 0	(5,673) 0	65,362 0
220		52578000 Trash Removal - Natural Account	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 0	1,894 0	6,161 0
224 225		52583000 Water & WW - Natural Account 52583011 Water & WW - Source of Supply	675.8 675.1	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
229 230			Total	892,869	18,968	911,837
	Telecommunication					
	expenses	52574000 Telephone - Natural Account	675.8	0	0	0
232		52574011 Telephone - Source of Supply	675.1	0	0	0
233 234		52574013 Telephone - Water Treatment 52574014 Telephone - Transmission & Distribution	675.3 675.5	110 212	36 69	145 281
235		52574015 Telephone - Customer Accounting	675.7	(285)	(93)	(378
236		52574016 Telephone - Admin & General	675.8	113,859	37,228	151,086
237 238		52574100 Cell Phone - Natural Account	675.8	0	0	0
239		52574111 Cell Phone - Source of Supply 52574113 Cell Phone - Water Treatment	675.1 675.3	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
243 244		52574200 Data Lines - Admin & General 52574300 Wireless - Service First - Natural Account	675.8 675.8	10,046 0	3,285 0	13,330 0
245		52574316 Wireless - Service First - Admin & General	675.8	42,898	(42,898)	0
246 247			Total	250,175	24,874	275,049
	Postage, printing and					
	stationary	52562500 Overnight Shipping - Natural Account	675.8	0	0 13	0
249 250		52562511 Overnight Shipping - Source of Supply 52562513 Overnight Shipping - Water Treatment	675.1 675.3	14,976	(5,266)	13 9,710
251		52562514 Overnight Shipping - Transmission & Distributio		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
254 255		52566016 Postage - Admin & General 52566700 Printing	675.8 675.8	1,526 773	(1,433) (347)	93 426
256		32300700 THIRMING	Total	19,568	(7,481)	12,087
257						
	Office supplies and services	52510000 Bank Service Charges - Natural Account	675.8	0	0	C
		52510016 Bank Service Charges - Admin & General	675.8	0	0	C
		52512500 Books & Publications	675.8	147	254	401
259 260		52526100 Credit Line Fees Interco	675.8	65,623	6,115	71,737 0
259 260 261		52542000 Forms - Natural Account	675.8 675.8	0	0	u O
259 260 261 262		52542016 Forms - Admin & General		0	0	C
259 260 261 262 263		52542016 Forms - Admin & General 52562000 Office & Admin Supplies - Natural Account	675.8			
259 260 261 262 263 264 265		52562000 Office & Admin Supplies - Natural Account 52562011 Office & Admin Supplies - Source of Supply	675.1	0	0	
259 260 261 262 263 264 265 266		52562000 Office & Admin Supplies - Natural Account 52562011 Office & Admin Supplies - Source of Supply 52562013 Office & Admin Supplies - Water Treatment	675.1 675.3	8,434	4,064	12,498
259 260 261 262 263 264 265 266		52562000 Office & Admin Supplies - Natural Account 52562011 Office & Admin Supplies - Source of Supply 52562013 Office & Admin Supplies - Water Treatment 52562014 Office & Admin Supplies - Transmssn & Distr	675.1 675.3 675.5	8,434 6,363	4,064 1,724	12,498 8,087
259 260 261 262 263 264 265		52562000 Office & Admin Supplies - Natural Account 52562011 Office & Admin Supplies - Source of Supply 52562013 Office & Admin Supplies - Water Treatment	675.1 675.3 675.5	8,434	4,064	12,498 8,087 316
259 260 261 262 263 264 265 266 267 268 269 270		52562000 Office & Admin Supplies - Natural Account 52562011 Office & Admin Supplies - Source of Supply 52562013 Office & Admin Supplies - Water Treatment 52562014 Office & Admin Supplies - Transmssn & Distr 52562015 Office & Admin Supplies - Customer Accounting 52562016 Office & Admin Supplies - Admin & General 52571500 Software Licenses	675.1 675.3 675.5 675.7 675.8 675.8	8,434 6,363 276 16,539 40,305	4,064 1,724 40 4,004 9,259	12,498 8,087 316 20,543 49,564
259 260 261 262 263 264 265 266 267 268 269 270 271		52562000 Office & Admin Supplies - Natural Account 52562011 Office & Admin Supplies - Source of Supply 52562013 Office & Admin Supplies - Water Treatment 52562014 Office & Admin Supplies - Transmssn & Distr 52562015 Office & Admin Supplies - Customer Accounting 52562016 Office & Admin Supplies - Admin & General 525751500 Software Licenses 52582000 Uniforms - Natural Account	675.1 675.3 675.5 675.7 675.8 675.8 675.7	8,434 6,363 276 16,539 40,305	4,064 1,724 40 4,004 9,259 0	0 12,498 8,087 316 20,543 49,566
259 260 261 262 263 264 265 266 267 268 269 270 271		52562000 Office & Admin Supplies - Natural Account 52562011 Office & Admin Supplies - Source of Supply 52562013 Office & Admin Supplies - Water Treatment 52562014 Office & Admin Supplies - Transmssn & Distr 52562015 Office & Admin Supplies - Customer Accounting 52562016 Office & Admin Supplies - Admin & General 52571500 Software Licenses 52582000 Uniforms - Natural Account 52582011 Uniforms - Source of Supply	675.1 675.3 675.5 675.7 675.8 675.8 675.7 675.1	8,434 6,363 276 16,539 40,305 0 53	4,064 1,774 40 4,004 9,259 0 (53)	12,498 8,087 316 20,543 49,564 0
259 260 261 262 263 264 265 266 267 268 269 270 271		52562000 Office & Admin Supplies - Natural Account 52562011 Office & Admin Supplies - Source of Supply 52562013 Office & Admin Supplies - Water Treatment 52562014 Office & Admin Supplies - Transmssn & Distr 52562015 Office & Admin Supplies - Customer Accounting 52562016 Office & Admin Supplies - Admin & General 525751500 Software Licenses 52582000 Uniforms - Natural Account	675.1 675.3 675.5 675.7 675.8 675.8 675.7	8,434 6,363 276 16,539 40,305	4,064 1,724 40 4,004 9,259 0	12,498 8,087 316 20,543 49,564

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

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
276 277			52582016	Uniforms - Admin & General PCard Undistributed	675.7 675.8	2,249 (1,029)	(2,249) 2,293	0 1,264
278 279			52801000	Capital Purchases Clearing	675.8 Total	0 289,718	(50,307)	0 239,411
280		Advertising &						
281 282	401	marketing expenses	52503000	Advertising	660.8 Total	0	0 0	0
283					iotai	· ·	Ü	· ·
284	401	Employee Related Expense	52534000	Employee Expenses	675.8	96,126	(20,154)	75,973
285 286				Conferences & Registration Meals Deductible	675.8 675.8	15,869 43,370	5,036 2,861	20,905 46,231
287			52535100	Meals Non-Deductible	675.8	869	(210)	659
288 289		-	52567000	Relocation Expenses	675.8	101,540 257,774	(68,542) (81,010)	32,997 176,764
290		Miscellaneous						
291	401	expenses		M & S (O&M) - Natural Account	620.5	2,614	3,383	5,997
292 293				M & S Oper - Source of Supply M & S Oper - Pumping	620.1 620.1	1,071 178	860 (178)	1,931 0
294			52001300	M & S Oper - Water Treatment	620.3	137,802	(32,200)	105,603
295 296				M & S Oper - Transmission & Distribution M & S Oper - Customer Accounting	620.5 620.7	80,075 0	84,900 0	164,975 0
297				M & S Oper - Admin & General	620.8	20,306	(42,360)	(22,054)
298 299				Misc Exp (O&M) - Natural Acct Misc Oper - Source of Supply	675.8 675.1	165,037	(164,303)	735
300 301				Misc Oper - Pumping Misc Oper - Water Treatment	675.1 675.3	0 132,133	0 (39,798)	0 92,334
302				Misc Oper - Water Treatment Misc Oper - Transmission & Distribution	675.5	135,971	(46,161)	92,534 89,810
303 304				Misc Oper - Admin & General Business Development	675.8 675.8	72,934 0	(75,680) 0	(2,746)
305			52514000	Charitable Contribution Deductible	675.8	120,506	(120,506)	0
306 307				Charitable Contribution Nondeductible Charitable Donations - Health/Education/Environmnt	675.8 675.8	0	0	0
308			52514600	Charitable Donations - Community	675.8	0	0	0
309 310				Community Partnerships Customer Education	675.8 675.8	0 19,967	(1,675) 6,013	(1,675) 25,980
311				Customer Education Communication - Reg	675.8	0	0	0
312 313				Customer Education Communication - Issues Customer Education Communication - Conservation	675.8 675.8	0 2,265	25,445	27,709
314 315				Customer Education Communication - Printed Customer Education - Press Releases	675.8 675.8	0 527	0 (527)	0
316				Customer Education - Press Releases	675.8	3,235	3,422	6,657
317 318				Community Relations - Events Community Relations - Specialty	675.8 675.8	838 9,858	573 (5,473)	1,411 4,384
319			52522000	Community Relations	675.8	3,291	(3,291)	0
320 321				Co Dues/Membership Deductible Co Dues/Membership Nondeductible	675.8 675.8	103,047 0	34,802 0	137,849 0
322			52525000	Condemnation Costs	675.8	0	0	0
323 324				Directors Fees Amort Bus Services Proj Exp	675.8 675.8	68,150 0	(43,150) 113	25,000 113
325			52548100		675.8	0	0	0
326 327				Injuries and Damages Inventory Physical Write-off Scrap	675.8 675.8	(311,448)	316,949	5,501
328 329				Lab Supplies Lobbying Expenses	675.3 675.8	96,541 0	8,575 0	105,116 0
330			52556500	Low Income Pay Program	675.8	(0)	0	(0)
331 332				Penalties Nondeductible Research & Development	675.8 675.8	0 27,796	0 2,925	0 30,721
333			52579000	Trustee Fees	675.8	15,620	6,941	22,561
334 335				Discounts Available PO Small Price Differences - within tolerance	675.8 675.8	(152,246) 495	46,673 (544)	(105,573) (49)
336 337					Total	756,563	(34,273)	722,290
338	401	Rents	54110000	Rents-Real Property - Natural Account	641.8	281	(281)	0
339 340				Rents-Real Property - Source of Supply Rents-Real Property - Transmission & Distribution	641.1 641.5	13,507 11,740	8,938 213	22,445 11,952
341			54110016	Rents-Real Property - Admin & General	641.8	6,381	3,519	9,900
342 343				Rents-Equipment - Natural Account Rents-Equipment - Source of Supply	642.8 642.1	0	0 105	0 105
344			54140013	Rents-Equipment - Water Treatment	642.3	4,344	(1,567)	2,777
345 346				Rents-Equipment - Transmission & Distribution Rents-Equipment - Admin & General	642.5 642.8	8,054 3,039	(8,054) (3,039)	0
347 348					Total	47,346	(167)	47,180
349	401	Transportation	55000000	Transportation (O&M) - Natural Account	650.8	55,280	(82,225)	(26,945)
350 351				Transportation Oper - Source of Supply Transportation Oper - Water Treatment	650.1 650.3	0 3,904	0 (1,819)	0 2,084
352			55000014	Transportation Oper - Transmission & Distribution	650.5	1,178	(1,145)	33
353 354				Transportation Oper - Customer Accounting Transportation Oper - Admin & General	650.7 650.8	0	0 204	0 204
355			55000023	Transportation Maint - Water Treatment	650.4	41	402	443
356 357				Transportation Maint - Transmission & Distribution Transportation Capitalized Credits	650.6 650.8	899 (441,046)	161 77,438	1,060 (363,608)
358			55010100	Transportation Lease Costs	650.8	84,356	29,327	113,683
359 360				Transportation Lease Fuel Transportation Lease Maint	650.8 650.8	411,887 423,128	96,637 (11,067)	508,524 412,061
361 362			55010500	Transportation - Reimburse Employee Personal Use	650.8 Total	9,605 549,232	(2,845) 105,066	6,759 654,298
363					· otai	J-1,EJE	103,000	034,230
364	401	Uncollectible accounts expense	57010000	Uncoll Accts Exp	670.7	0	0	0

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

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 SAP GL Account 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
365			57010015 Uncoll Accts Exp CA	670.7	554,311	89,918	644,229
366		-	57010016 Uncoll Accts Exp AG	670.7	64,375	(31,910)	32,465
367 368				Total	618,686	58,008	676,694
		Customer accounting,					
369	401	other	52501500 Misc Oper - Customer Accounting	675.7	(332)	422,975	422,643
370 371			52501510 Misc Oper - Customer Accounting Mtr Read 52501520 Misc Oper - Customer Accounting Cust Serv	675.7 675.7	2,311	(2,311)	0
372			52510015 Bank Service Charges - Customer Accounting	675.7	110,336	13,795	124,131
373			52514906 Customer Education - Bill Inserts	675.8	0	0	0
374			52520000 Collection Agencies	675.7	4,686	871	5,557
375 376			52542015 Forms - Customer Accounting 52562515 Overnight Shipping - Customer Accounting	675.7 675.7	0	0	0
377			52566015 Postage - Customer Accounting	675.7	0	0	0
378			-	Total	117,001	435,330	552,331
379					222	550.005	550.540
380 381	401	Regulatory expense	56610000 Regulatory Exp - Amortization 56670000 Regulatory Exp - Other	666.8 668	223	660,296 0	660,519 0
382		-	30070000 Regulatory Exp Other	Total	223	660,296	660,519
383							
		Insurance other than			24.272	2.542	25.044
384 385	401	group	55110000 Insurance Vehicle 55710000 Insurance General Liabilty	656.8 657.8	31,372 776,716	3,642 96,465	35,014 873,181
386			55711000 Insurance Casualty Reserve	657.8	9,401	(9,401)	0
387			55720000 Insurance Workers Compensation	658.8	101,843	7,216	109,059
388			55720100 Insurance WC Capitalized Credits	658.8	(39,136)	(84)	(39,220)
389 390			55730000 Insurance Other 55740000 Insurance Property	659.8 659.8	17,652 520,315	2,549 134,754	20,201 655,069
391		-	33740000 ilisurance Property	Total	1,418,163	235,141	1,653,304
392					, ., .,		,,
		Maintenance supplies					
393 394	401	and services	62002100 M&S Maint - Source of Supply 62002300 M&S Maint - Water Treatment	620.2 620.4	0 324,438	0 (E1.156)	0 273,283
395			62002400 M&S Maint - Water Treatment 62002400 M&S Maint - Transmission & Distribution	620.4	65,404	(51,156) (110,265)	(44,862)
396			62002600 M&S Maint - Admin & General	620.8	40	(2,235)	(2,195)
397			62502100 Misc Maint - Source of Supply	675.2	0	0	0
398			62502300 Misc Maint - Water Treatment	675.4	43,690	(10,047)	33,642
399 400			62502400 Misc Maint - Transmission & Distribution 62502600 Misc Maint - Admin & General	675.6 675.8	392,880 60,990	72,332 26,652	465,211 87,642
401			62510000 Amort Def Maint - Natural Account	675.6	0	0	0
402			62512300 Amort Def Maint - Water Treatment	675.4	410,703	(410,703)	0
403			62512400 Amort Def Maint - Transmission & Distribution	675.6	770,752	645,404	1,416,156
404 405			62520700 Misc Maint Paving/Backfill 62520800 Misc Maint Permits - Natural Account	675.6 675.6	106,192 0	(36,863)	69,329 0
406			62520824 Misc Maint Permits - Transmission & Distribution	675.6	0	0	0
407			63110023 Contract Svc-Eng Maint - Water Treatment	631	18,833	(14,553)	4,280
408			63110026 Contract Svc-Eng Maint - Admin & General	632	63,900	(63,900)	0
409 410			63150021 Contract Svc-Other Maint - Source of Supply 63150023 Contract Svc-Other Maint - Water Treatment	636.2 636.4	4,569 348,712	2,519 (19,890)	7,088 328,822
411			63150024 Contract Svc-Other Maint - Water Treatment	636.6	35,615	9,064	44,679
412		_	63150026 Contract Svc-Other Maint - Admin & General	636.8	13,708	28,438	42,146
413				Total	2,660,425	64,796	2,725,221
414 415	403	Depreciation	68011000 Depreciation Exp - UPIS General	403.	19,519,612	10,809,037	30,328,649
416	403	Depreciation	68011100 Depreciation Exp - OPIS General 68011100 Depreciation Expense - Vehicles	403.	835,198	(835,198)	30,328,649
417			68011110 Depreciation Expense -Capitalized Credits	403.	(315,604)	315,604	0
418			68011200 Depreciation Exp - Non-Utility Property	403.	0	0	0
419			68012000 Depreciation Exp - Amort CIAC Tax	403.	(496,874)	(196,843)	(693,717)
420 421			68012500 Depreciation Exp - Amort CIAC Nontax 68311000 Rem Costs-ARO/NNS	403. 403.	(1,381,189) 3,585,323	(2,943,788) 975,295	(4,324,977) 4,560,618
422			68312000 Rmv Csts-NNS CIAC Tx	403.	(318,058)	(11,437)	(329,495)
423			68312500 Rmv Csts-NNS CIAC NT	403.	(452,410)	(348,332)	(800,742)
424				Total	20,975,998	7,764,338	28,740,336
425 426	406 & 407	Amortization	68252000 Amortization - Capital Leases	407.1	0	0	0
427			68254000 Amortization - Reg Asset AFUDC	407.1	0	0	0
428			68255000 Amortization - UPAA	406.	23,170	(8,447)	14,723
429			68257000 Amortization - Property Losses	407.2	57,080	0	57,080
430 431			68258000 Amortization - Reg Asset	407.4	6,900 87,150	(6,900) (15,347)	71,803
432					0.,250	(15,5-17)	71,000
		Current federal income	COOMMOOD FIT Comment	400 :-	4 :== ===	*	
433 434	409	taxes - operating	69011000 FIT-Current 69012000 FIT-Prior Year Adj	409.10 409.10	1,126,690 0	(1,030,123) 0	96,567 0
435			69021000 SIT-Current	409.10	39,016	(172,581)	(133,565)
436			69022000 SIT-Prior Year Adj	409.11	0	0	0
437					1,165,706	(1,202,704)	(36,998)
438		Deferred federal					
439	410	income tax expense	69061000 Def FIT-Current Year	410.10	0	0	0
440	•		69062000 Def FIT-Pr Yr Adj	410.10	0	0	0
441			69063000 Def FIT-RegAsst/Liab	410.10	(779,005)	(171,610)	(950,616)
442			69063200 Def FIT-Reg Liability	410.10	0 5 522 744	(2.112.010)	0 2 420 726
443 444			69065000 Def FIT-Other 69071000 Def SIT-Current Year	410.10 410.11	5,533,744 0	(2,113,019) 0	3,420,726 0
445			69072000 Def SIT-Pr Yr Adj	410.11	0	0	0
446			69073000 Def SIT-RegAsst/Liab	410.11	0	0	0
447			69073200 Def SIT-Reg Liability	410.11	1 000 360	0 6.733	0
448 449			69073500 Def SIT-Other	410.11	1,008,360 5,763,099	6,732 (2,277,897)	1,015,092 3,485,202
450					3,703,033	(2,211,031)	3,403,202

Data: <u>X Base Period X Forecast Period</u> Version: _ Original <u>X Updated _ Revised</u>

Exhibits - Actual Update\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR Inc Stmt by Acct - SCH C.2

Line	Major	Financial Statement	SAP GL	SAP GL	96 NARUC	Base Period Ending	Allocated Adjustment	Forecast Year at Present Rates
#	NARUC Group	Grouping	Account	Acct Description	Account	September 30, 2023	Forecast at Present Rates	January 31, 2025
		Amortization of						
451	412	investment tax credits	69522000 Inve	stment Tax Credits Restored - 3%	412.11	0	0	0
452			69524000 Inve	stment Tax Credits Restored - 10%	412.11	(11,833)	11,833	0_
453						(11,833)	11,833	0
454								
455	408	General taxes	68520000 Proj	perty Taxes	408.11	7,990,442	1,823,290	9,813,732
456			68520100 Tax	Discounts	408.11	(599)	599	0
457			68532000 FUT	A	408.12	6,677	(254)	6,423
458			68532100 FUT	A Cap Credits	408.12	(2,455)	114	(2,341)
459			68533000 FICA		408.12	989,952	46,968	1,036,920
460			68533100 FICA	Cap Credits	408.12	(375,305)	(2,042)	(377,347)
461			68535000 SUT	A	408.12	8,393	(3,349)	5,044
462			68535100 SUT	A Cap Credits	408.12	(2,132)	285	(1,847)
463			68543000 Oth	er Taxes and Licenses	408.13	6,047	(6,047)	0
464			68545000 Utili	ty Reg Assessment	408.10	151,320	(2,188)	149,132
465						8,772,339	1,857,377	10,629,716
466		Operating Income	Opera	iting Income = Account Groups 400+420-401	1-403-406-407-408-409-410-412	\$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 Expens	ie			20,975,998	7,764,338	28,740,336
473	406	Sum Amortization of UPA	iA.			23,170	(8,447)	14,723
474	407	Sum Amortization Expens	se			63,980	(6,900)	57,080
475	408	Sum Taxes Other Than in	come			8,772,339	1,857,377	10,629,716
476	409	Sum Current Income Taxe	es			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 Cred	lits			(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: <u>X Base Period X Forecast Period</u> Version: _ Original <u>X Updated _ Revised</u> Exhibit 37, Schedule D-1

Forecast Year at

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

			Base Period		Present Rates	
Line	Major NARUC		12 Months Ending	Adjust for Forecast	12 Months Ending	Supporting
Number	Account Group	Description	September 30, 2023	at Present Rates	January 31, 2025	Schedule Information
1	400 (and 420)	Operating Revenues	\$112,124,081	\$4,074,185	\$116,198,265	See D-2
		(Adjustment for Forecast Includes AFUDC, from Account Group 420,				
2		per Prior Orders re: inclusion of CWIP in Rate Base)				
3						
4	401	Operating Expenses	41,340,192	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	\$34,031,429	(\$7,177,693)	\$26,853,736	<u>.</u>

Data: X_Base Period X_Forecast Period Version: _ Original X_Updated _Revised

Exhibit 37, Schedule D-2

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

Versio	ersion: _ Original X Updated _Revised		Base	Adjustment	Forecast Year at			Exhibits - Actual Update\[KAWC 2023 Rate Case - Income Statement.xlsx]MSFR IS Adjust Support D-	
Line #	Major NARUG Acct. Gro	:	Period Ending September 30, 2023	for Forecast at Present Rates	Present Rates 12 Months Ending January 31, 2025	Work Paper #	Workpaper Excel Location	Description of Adjustment	
	ACCE. GIO	u Description	3eptember 30, 2023	nates	January 31, 2023	гареі н	Excel Editation	резсприон от Абјазинени	
1	400	Operating Revenues							
3		Water Revenues 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.	

Data: X_Base Period X_Forecast Period Version: _ Original X_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		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	ACCL. GIO	OthRev-Usage Data	61,345	(1,331)	60,014	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate	To adjust Usage Data for the forecast period.
							Case - Exhibits (25, 26, 37) Revenue WP Support.xlsm]LinkOut	
20		OthRev-Reconnct Fee	525,096	(46,055)	479,041	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate Case - Exhibits (25, 26, 37)	To adjust Reconnect Fees for the forecast period.
							Revenue WP Support.xlsm]LinkOut	
21		OthRev-Misc Svc	55,185	(32,214)	22,970	Exhibit 37, Schedule M-1	Revenues\[KAWC 2023 Rate	To adjust Miscellaneous Service for the forecast period.
							Case - Exhibits (25, 26, 37) Revenue WP	
23	420	AFUDC	0	1,657,219	1,657,219	W/P - 1-4	Support.xlsm]LinkOut Rate Base\[KAWC 2023 Rate	Adjustment to Reflect AFUDC for the Forecast Year
							Case - Capital-Depr Exp.xlsx]Link Out	· ·
24		Total Water , Other & AFUDC Revenues						
25		(Sum Lines 3-23)	112,124,081	4,074,185	116,198,265			
26	401	Operating Expense						
27 28		O&M: Purchased Water	362,482	6,491	368,973	W/P - 3-2	O&M\[KAWC 2023 Rate Case -	The Purchased Water adjustment is based on the normalization of usage and latest purchased water
							Purchased Water Exhibit.xlsx]Exhibit	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	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
							Exhibit.xlsx]Exhibit	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	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	Exhibit.xlsx]Exhibit O&M\[KAWC 2023 Rate Case -	Adjustment include negotiated wage increases for union employees under the current contract and
							Labor and Labor Related Exhibit.xlsx]Labor Exhibit	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	Adjustment reflects Kentucky's allocation of the current Pension Service Cost estimate for the months February 2024 - January 2025. Expense is net of capitalization.
							Exhibit.xlsx]Pension Exhibit	
34		OPEB	(699,986)	99,671	(600,315)	W/P - 3-1a	O&M\[KAWC 2023 Rate Case - Labor and Labor Related	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	Exhibit.xlsx]Group Ins Exhibit O&M\[KAWC 2023 Rate Case -	Adjustment reflects costs for all group insurances net of employee contributions, at selected 2023
			_,,		_,	.,, 5 ==	Labor and Labor Related	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	Exhibit.xlsx]Group Ins Exhibit O&M\[KAWC 2023 Rate Case -	Adjustment reflects costs forecasted wages adjusted by participation percentage, including
							Labor and Labor Related Exhibit.xlsx]Other Benefits	allowances for tuition assitance, 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	Exhibit O&M\[KAWC 2023 Rate Case -	Adjustment reflects an increase in Labor, Labor Related, and Other Costs (including the application of
							Support Services Exhibit.xlsx]Exhibit	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	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
							Exhibit.xlsx]Exhibit	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.

Data: X_Base Period X_Forecast Period Version: _ Original X_Updated _Revised

Exhibit 37, Schedule D-2

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

first month of the Test Year, Feburary 2024.

Line #	Major NARUC Acct. Grou Description	Base Period Ending September 30, 2023	Adjustment for Forecast at Present Rates	Forecast Year at Present Rates 12 Months Ending January 31, 2025	Work Paper #	Workpaper Excel Location	Description of Adjustment
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	
							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-occuring 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

Data: X_Base Period X_Forecast Period Version: _ Original X_Updated _Revised

Exhibit 37, Schedule D-2

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

		<u></u>	Base	Adjustment	Forecast Year at			Emiliar Fields opacie (10 me 2025 tale case mount statement man, mo majast support o 2
	Major		Period	for Forecast	Present Rates			
Line	NARUC		Ending	at Present	12 Months Ending	Work	Workpaper	
#	Acct. Grou		September 30, 2023	Rates	January 31, 2025	Paper #	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	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. 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.
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	Basis for Base Year: Maintenance and Contract Services expenses based on 2022 actual expense inflated by BLS 3 year average inflation. Amortized Deferred Maintenance based on actual expense for the six months October 2022 to March 2023, and forecasted amortization schedules as developed in rate base 'KAWC 2023 Rate Case - Deferred Maintenance' workpaper. Basis for Future Test Year Forecast: Maintenance and Contract Services expenses based on annual inflation of 2022 expense by BLS 3 year average inflation. Amortized Deferred Maintenance based on forecasted amortization schedules as developed in rate base 'KAWC 2023 Rate Case - Deferred Maintenance' workpaper.
53	-	Total O & M Expense (Sum of Lines 28 through 51):	41.340.192	5.114.279	46.454.470			

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

Data: X_Base Period X_Forecast Period Version: _ Original X_Updated _Revised

69

70 71 Total Expenses (Line 52 + Lines 67):

Utility Operating Income (Line 24 - Line

78,092,651

\$34,031,429

11,251,878

(\$7,177,693)

89,344,529

\$26,853,736

Exhibit 37, Schedule D-2

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

Line # 54	Major NARUC \cct. Grou		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		Other Expenses						
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]Lin Out	Adjustment to reflect forecasted life depreciation expense net of life CIAC credits. Life depreciation k adjustment is based on Utility Plant in Service balances, by account, for each month of the base 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 60	409	State Income Tax 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 63	409	<u>Federal Tax</u> 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	Adjustment reflects changes to General Tax, including Property Tax, Payroll Tax, Regulatory x Assessment Fees, Public Service Commission (PSC) Fees, and Other Taxes. The Property Tax adjustment is based on net UPIS to property taxes paid, as well as new categorization of 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			

Kentucky American Water Company Case No. 2023-00191 Supporting Schedule for Jurisdictional Factors

Data: <u>X Base Period X Forecast Period</u> Version: _ Original <u>X Updated _ Revised</u> 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.

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 __X__ Updated _____ Revised

Line 1	Category Book Revenue (+)	ltem	Current Rates Federal Tax Calculation Base Period	Adjustments	Adjusted Base Period
2	book Revenue (+)	Operating Revenue	\$112,124,081	\$0	\$112,124,081
4	Book Deductions (-)				
5		O&M Expenses	(41,340,192)	-	(41,340,192)
6 7		Depreciation, Amortization, & Cost of Removal Taxes Other Than Income	(21,063,147) (8,772,339)	-	(21,063,147) (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 15		Tax Amortizations	-	-	-
16	Reconciling Items				
		Permanent Differences:			
17		(Deduction) or Reversal of Deduction			
18		Non-Deductible Meals	22,120	-	22,120
19		Non-Deductible Penalties and Mandatory Dividends	165,727		165,727
20 21		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$28,999,155	\$0	\$28,999,155
		Temporary Differences:			
22		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(24,098,290)	-	(24,098,290)
24		Reverse Deduction of Book Depreciation	21,264,006	-	21,264,006
25		Reverse Deduction of Amortization of Property Losses	57,080	-	57,080
26 27		Reverse Deduction of Amortization of UPAA Reverse Deduction of Deferred Maintenance Amortization	23,170 1,181,454		23,170 1,181,454
28		Deduct Actual Deferred Maintenance Expenditures	(\$1,600,000)		(1,600,000)
29		Reverse All CIAC Amortization Credits	(2,648,531)	_	(2,648,531)
30		Reflect Actual Taxable CIAC Received	565,510		565,510
31		Reflect Repairs Deduction	(20,591,949)	-	(20,591,949)
32		Reverse Book Cost of Removal	3,585,323	-	3,585,323
33		Reflect Actual Cost of Removal	(3,610,509)		(3,610,509)
34 35		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 22 - 32)	(\$25,872,734)	\$0	(\$25,872,734)
36 37		Pre-Tax Income After Permanent and Temporary Differences (Line 19 + Line 33)	\$3,126,421	\$0	\$3,126,421
38	Calculation of Curren	nt 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 44		Less: Prior Year Adjustment Total Federal Income Taxes - Current (Line 41 - Line 42)	\$1,126,690	\$0	\$1,126,690
45		,			. , .,
46	Calculation of Deferr	ed Federal Income Taxes			
47		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	5,053,245	-	5,053,245
48		Federal Defered Taxes Related to Deferred Maintenance	83,500	-	83,500
49		Federal Defered Taxes Related to Property Losses	(11,387)	-	(11,387)
50 51		Federal Defered Taxes Related to Cost of Removal Federal Defered Taxes - Prior Year	5,025		5,025
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 & Liabilties			
57		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(779,005)	-	(779,005)
58 E0		Amortization of Deferred ITC	/44 022)		(44.022)
59 60		Sum Total Federal Deferred Taxes + Amortization of ITC	(11,833) \$4,742,906	\$0	(11,833) \$4,742,906
61		Juni rotal reueral Defeneu Taxes + Amortization of ITC	¥4,/42,300	Şυ	<i>۱۹۷,۶</i> ۷0, ۲ ۷,
62 63		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 43 + Line 59)	\$5,869,596	\$0	\$5,869,596
		•			

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 __X__ Updated _____ Revised

Line	Category	ltem	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 9		Taxes Other Than Income	(8,772,339)	-	(8,772,339)
10		Interest Expense Total Book Deductions (Sum Lines 5 - 10)	(12,098,078)	<u> </u>	(12,098,078) (\$83,273,757)
11		Total Book Deductions (Sum Lines 5 - 10)	(\$83,273,757)	ŞU	(\$63,273,737)
12		Book Pre-Tax Income (Line 2 + Line 11)	\$28,850,324	\$0	\$28,850,324
13		55500 10 100 100 (2010 2 - 2010 22)	\$20,000,02 .	70	\$20,000,02 .
14		Tax Amortizations	\$0	-	-
15					
17	Reconciling Items				
		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	<u> </u>	165,727
21		Pre-Tax Income After Perm. Differences (Line 13 + Line 17 + Line 18)	\$29,038,171	\$0	\$29,038,171
22					
		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 27		Reverse Deduction of Book Depreciation Reverse Deduction of Amortization of Property Losses	21,264,006	-	21,264,006
28		Reverse Deduction of Amortization of Property Losses Reverse Deduction of Amortization of UPAA	57,080 23,170	-	57,080 23,170
29		Reverse Deduction of Antol (Ization of Grad 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 Currer	nt 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 48		Less: Prior Year Adjustment Total State Income Taxes (Line 41 - Line 42)	\$39,016	<u> </u>	\$39,016
49		Total State income Taxes (Line 41 - Line 42)	333,010		333,010
50	Calculation of Defer	red State Income Taxes			
51	calculation of Deferi	State Defered Taxes Related to UPIS, CIAC, and Repairs	1,423,009	_	1,423,009
53		State Defered Taxes Related to Deferred Maintenance	20,927	-	20,927
54		State Defered Taxes Related to Property Losses	(2,854)	-	(2,854)
55		State Defered Taxes Related to Cost of Removal	1,259	-	1,259
56		State Defered Taxes - Prior Year	-	0	-
57		Items Deferred	\$1,442,342	\$0	\$1,442,342
58		Adjustment For Tax Provision	(433,981)	<u> </u>	(433,981)
59		Sum Items Deferred	\$1,008,360	\$0	\$1,008,360
60					
62		Amortization of Deferred Income Tax Assets & Liabilties			
63		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	0	<u> </u>	-
64		Sum Total Deferred Taxes	\$1,008,360	\$0	\$1,008,360
65					
66					<u> </u>
67		Total Current + Deferred State Income Taxes (Line 43 + Line 57)	\$1,047,376	\$0	\$1,047,376

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 Type of Filing: _____ Original __X__ Updated _____ Revised

Line	Category	Item	Current Rates Federal Tax Calculation Forecast Period	At Proposed Rates Adjustments	Forecast Period At Proposed Rates
1	Book Revenue (+)				
2		Operating Revenue	\$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)	/ć107.4F0)	(12,885,907)
10		Total Book Deductions (Sum Lines 5 - 9)	(\$98,782,232)	(\$187,458)	(\$98,969,690)
11		Book Pre-Tax Income (Line 2 + Line 10)	\$17,430,905	\$25,864,532	\$43,295,437
12		BOOK FIE-TAX III.COIIIE (LIIIE 2 + LIIIE 10)	\$17,430,303	323,604,332	343,233,437
13		Current State Income Tax	133,565	(1,293,227)	(1,159,661)
14		Tax Amortizations	-	(1,233,227)	(1,133,001)
15					
16	Reconciling Items				
	-	Permanent Differences:			
17		(Deduction) or Reversal of Deduction			
18		Non-Deductible Meals	23,116	-	23,116
19		Non-Deductible Penalties and Mandatory Dividends	176,519		176,519
20		Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$17,764,105	\$24,571,306	\$42,335,411
21					
		Temporary Differences:			
22		(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)			
23		Deduct Tax Depreciation (State or Federal)	(27,405,508)	-	(27,405,508)
24		Reverse Deduction of Book Depreciation	30,328,649	-	30,328,649
25		Reverse Deduction of Amortization of Property Losses	57,080	-	57,080
26		Reverse Deduction of Amortization of UPAA	14,723	-	14,723
27		Reverse Deduction of Deferred Maintenance Amortization	1,416,156	-	1,416,156
28		Deduct Actual Deferred Maintenance Expenditures	(\$1,400,000)	-	(1,400,000)
29		Reverse All CIAC Amortization Credits	(6,148,930)	-	(6,148,930)
30		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 34		Reflect Actual Cost of Removal Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	(3,407,385)	<u> </u>	(3,407,385)
35		Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	(\$17,304,262)	ŞU	(\$17,304,262)
36		Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	\$459,843	\$24,571,306	\$25,031,148
37		Fie-Tax income Arter Fermanent and Temporary Differences (Line 10 + Line 32)	3433,043	324,371,300	323,031,140
38	Calculation of Curro	nt Federal Income Taxes			
39	Calculation of Curre	Tax Rate	21%	21%	21%
40		Current Taxes (Line 34 x Line 37)	\$96,567	\$5,159,974	\$5,256,541
41		,	777,757	70,200,000	70,000,010
42					
43	Calculation of Defer	red Federal Income Taxes			
44		Federal Defered Taxes Related to UPIS, CIAC, and Repairs	3,665,406		3,665,406
45		Federal Defered Taxes Related to Deferred Maintenance	(3,223)		(3,223)
46		Federal Defered Taxes Related to Property Losses	(11,387)	-	(11,387)
47		Federal Defered Taxes Related to Cost of Removal	(230,070)	-	(230,070)
48		Sum Items Deferred	\$3,420,726	\$0	\$3,420,726
49					
50		Amortization of Deferred Income Tax Assets & Liabilties			
51		Amortization of Deferred Regulatory Tax Assets & Tax Liabilities	(\$950,616)	-	(950,616)
52					
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					
57		Total Current + Deferred Federal Income Taxes + Amortization of ITC (Line 38 + Line 52)	\$2,566,677	\$5,159,974	\$7,726,651

SCHEDULE E-1.4

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

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

Witness Responsible: John Watkins
Type of Filing: _____ Original __X__ 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		4		
l1	Book Pre-Tax Income (Line 2 + Line 10)	\$17,430,905	\$25,864,532	\$43,295,437
.2				
.3	Tax Amortizations		-	-
.4				
15	Reconciling Items			
_	Permanent Differences:			
.6	(Deduction) or Reversal of Deduction			
.7	Non-Deductible Meals	23,116	-	23,116
.8	Non-Deductible Penalties and Mandatory Dividends	176,519		176,519
9	Pre-Tax Income After Perm. Differences (Line 12 + Line 16 + Line 17)	\$17,630,540	\$25,864,532	\$43,495,072
0				
	Temporary Differences:			
1	(Deduction) or Reversal of Deduction; Revenue or (Reversal of Revenue)	(22,422,222)		(22.422.222)
2	Deduct Tax Depreciation (State or Federal)	(30,403,089)	-	(30,403,089)
3	Reverse Deduction of Book Depreciation	30,328,649	-	30,328,649
4	Reverse Deduction of Amortization of Property Losses	57,080	-	57,080
5	Reverse Deduction of Amortization of UPAA	14,723	-	14,723
6	Reverse Deduction of Deferred Maintenance Amortization	1,416,156	-	1,416,156
7 8	Deduct Actual Deferred Maintenance Expenditures	(1,400,000)	-	(1,400,000)
	Reverse All CIAC Amortization Credits	(6,148,930)	-	(6,148,930)
9	Reflect Actual Taxable CIAC Received	220,208	-	220,208
0	Reflect Repairs Deduction	(15,539,872)	-	(15,539,872)
1	Reverse Book Cost of Removal	4,560,618	-	4,560,618
2	Reflect Actual Cost of Removal	(3,407,385)	\$0	(3,407,385)
3	Net Temporary (Deductions) or Reversal of Deductions (Sum Lines 21 - 31)	(\$20,301,842)	\$0	(\$20,301,842)
4 5	Pre-Tax Income After Permanent and Temporary Differences (Line 18 + Line 32)	(\$2,671,303)	\$25,864,532	\$23,193,230
6			:	
7 8	Calculation of Current State Income Taxes Tax Rate	5.0%	5.0%	5.0%
9	Current Taxes (Line 34 x Line 37)	(\$133,565)	\$1,293,227	\$1,159,661
,)	Current taxes (and 54% and 57)	(\$155,505)	\$1,293,227	31,133,001
Ĺ				
2	Calculation of Deferred State Income Taxes			
3	State Defered Taxes Related to UPIS, CIAC, and Repairs	1,076,416	_	1,076,416
4	State Defered Taxes Related to Deferred Maintenance	(808)	_	(808)
5	State Defered Taxes Related to Property Losses	(2,854)	_	(2,854)
6	State Defered Taxes Related to Cost of Removal	(57,662)	_	(57,662)
7	Sum Items Deferred	\$1,015,092	\$0	\$1,015,092
8				
9	Amortization of Deferred Income Tax Assets & Liabilties			
0	Amortization of Deferred Regulatory Tax Assets & Tax Liabilities			
1	Sum Total Deferred Taxes	\$1,015,092	\$0	\$1,015,092
52 53				
4	Total Current + Deferred State Income Taxes (Line 38 + Line 50)	\$881,527	\$1,293,227	\$2,174,754
	,		. , ,	., ,,,,,,,,

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: OriginalX Updated Revised	

	Reference Base	Reference Forecasted		At Current Rates Base	Present Rates Forecasted	
Line	Period	Period	Description	Period	Period	Adjustment
1						
2						
3			State Income Taxes	=		
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	\$1,047,376	\$881,527	(\$165,849)
9						_
10						
11						
12			Federal Income Taxes			
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	\$5,869,596	\$2,566,677	(\$3,302,919)
20						
21						
22			Total Income Taxes	\$6,916,973	\$3,448,204	(\$3,468,769)

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

	ess Responsible: Jof Filing: Or			_ Revised	W/P - 6-1
Lino	Account Title	Total	Jurisdictional	luricalistica	Jurisdictional Code /
Line	Account Title	Utility	Percent	Jurisdiction	Explanation
1					
2					
3					
4	NOT A	APPLICABI	LE TO KENTUCKY-	AMERICAN WATE	R COMPANY.
5					
6	100% JU	RISDICTIO	NAL FOR KENTUCI	Y-AMERICAN W	ATER COMPANY.
7					
8					
9					

EXHIBIT 37 SCHEDULE F

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

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

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

For electronic version, see KAW_APP_EX37F_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

				Base Period			orecasted Period	
Line		Social Organization /	Total	Jurisdictional		Total	Jurisdictional	
No.	Account No.	Service Club	Utility	%	Jurisdiction	Utility	% 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	SAMSCLUB	110		110	146	146	
24	52524000	WOODFORD COUNTY CHAMBER	572		572	757	757	
25	52524000	BBB SRVG LOUISVILLE S 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	Tota	ls	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

				Base Period		Forecasted Period		
Line			Total	Jurisdictional	Total Jurisdiction			
No.	Account No.	Charitable Organization	Utility	% Jurisdiction	Utility %	Jurisdiction		
1	52514000	ALPHA BETA LAMBDA CHPTR EDUCAT	\$500	\$500	\$0 100.00%	\$0		
2	52514000	American Heart Association Inc	1,000	1,000	0	0		
3	52514000	AMERICAN RED CROSS	1,500	1,500	0	0		
4	52514000	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	Dorottya 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 Fayett	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		250	250	0	0		
29	52514000	Junior League of Lexington 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		1,000		0	0		
33		Lexington Fayette Urban Co Gov		1,000	0	0		
	52514000	Lexington Fraternal Order	250	250	_	0		
34	52514000	Lexington Kiwanis Club Endowme	1,000	1,000	0	•		
35	52514000	LEXINGTON STRIDES AHEAD	20,000	20,000	v	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	Tot		\$120,506	\$120,506	\$0	\$0		

Witness Responsible: Jeffrey Newcomb

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

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: _____ Original _X_ 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

				Base Period		Fo	precasted Period	
Line			Ju	urisdictional		Total	Jurisdictional	
No.	Account No.	Payee Organization	Utility	%	Jurisdiction	Utility	% Jurisdiction	
1								
2								
3								
4		None to report		100.00%			100.00%	
5							<u></u>	
6								
7			· · · · · · · · · · · · · · · · · · ·	·			· · · · · · · · · · · · · · · · · · ·	
8	Total	als	\$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

Il Jurisdictional ry %	Jurisdiction
:у %	Jurisdiction
10,529 100.00%	\$10,529
0	0
0	0
0	0
0	0
10,529	\$10,529
	\$10,529 100.00% 0 0 0 0 \$10,529

Kentucky American Water Company Case No. 2023-00191 Customer Service, Sales Promotion and Advertising Expense

Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

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

Kentucky American Water Company Case No. 2023-00191 Advertising

Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ Original _X_ 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.	ltem	Sales or Promotional Advertising	Institutional Advertising	Conservation Advertising	<u>Other</u> Customer Education
1					
2					
3					
4	None to report		1	00.00%	100.00%
5			·		
6					
7					
8	Totals		\$0	\$0	\$0 \$0

Kentucky American Water Company Case No. 2023-00191 Professional Service Expenses

Base Year for the 12 Months Ended September 30, 2023 Forecast Year for the 12 Months Ended January 31, 2025

Data: _X_ Base Period _X_ Forecasted Period
Type of Filing: ____ 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

		Expense E	Breakdown		Total				
Line		Rate	Annual		Company	Jurisdictional	Jurisdictional		Jurisdictional
No.	Description	Case	Audit	Legal	Unadjusted	%	Unadjusted	Adjustments	Adjusted
1									
2	Base Period:								
3	I and	ćor.	ćo	6262.254	ć252.240	100.00%	£262.240	ćo	ć262.240
4	Legal	\$95	\$0	\$363,254	\$363,349	100.00%	\$363,349	\$0	\$363,349
5	Engineering	0	0	0	-		_		-
7	Liigiileeiliig	Ü	U	U	•		-	-	•
8	Accounting	63	179,852	0	179,915		179,915	_	179,915
9	Accounting	03	173,032	•	1,3,313		175,515		173,313
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	Forecasted Period:								
20	Forecasted Period:								
21 22	Legal	\$283,333	\$0	\$332,016	\$615,350	100.00%	\$615,350	\$0	\$615,350
23	Ecgui	\$203,333	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$332,010	Q013,330	100.0070	\$015,550	Şü	Q013,330
24	Engineering	-	_	_	_		-	-	_
25	0 ** 0								
26	Accounting	0	175,000	-	175,000		175,000	-	175,000
27	ū								
28	Other	148,679	-	-	148,679		148,679	=	148,679
29	<u> </u>								
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

		Current	Case No.	Case No.	Case No.	Case No.	Case No.	Case No.	
Line		2023	2018	2018	2015	2015	2012	2012	
No.	Item of Expense	Estimate	Actual	Estimate	Actual	Estimate	Actual	Estimate	
1									
2									
3	Comparison of projected expenses associated with the current case to prior rate cases:								
4									
5	Accounting	\$0	\$374,779	\$312,141	\$288,164	\$177,000	\$168,183	\$198,692	
6	Legal	850,000	563,590	562,500	458,005	458,000	405,449	325,000	
7	Rate of Return Study	96,000	108,824	86,000	10,412	35,000	-	37,600	
8	Cost of Service Study	-	35,020	50,000	39,840	77,550	74,439	60,850	
9	Other	25,000	5,111	16,000	10,188	23,000	52,071	23,000	
10	Weather Normalization Consultant	-		-	13,827	21,820			
11	Compensation Study	122,350	126,813	85,000	-	-	-	-	
12	Support Services Study	48,750	42,579	55,000	-	-			
13	Customer Notification	68,154	54,095	48,000	26,710	60,000	-	55,000	
14	Depreciation Study	85,783	15,918	15,918	36,735	32,000	-		
15	Totals	\$1,296,037	\$1,326,729	\$1,230,559	\$883,881	\$884,370	\$700,142	\$700,142	
16									
17									
18									
19									
20									
21	Schedule of Rate Case Expense Amortization:					Amount		Write-Offs	
22	Schedule of Nate Case Expense Amortization.	Total			Amortization	Amortized	Forecasted	WIIICE OIIS	Base
23		Amortized	Order No.	Order Date	Period	to Date 9/2023	Period		Period
24		MIDICIECO	Oraci ito.	Order Date	1 11100	to bate 5/2025	remod		T CHOO
25	Case No. 2023-00191	\$1,296,037	2023-00191	N/A	3 Years	\$0	\$0		\$0
26	Case No. 2023-00131	31,250,037	2023-00191	14/74	3 icais	ŞU.	30		50
27	Case No. 2018-00358	1,326,729	2018-00358	06/2019	3 Years	1,326,729	0		0
28	Case No. 2010 00000	1,320,729	2010-00338	00/2015	3 icais	1,320,723	U		U
28 29	Case No. 2015-00418	883,881	2015-00418	08/2016	3 Years	883,881	0		0
30	Case NO. 2013-00418	883,881	2013-00416	06/2010	5 rears	003,081	U		U
	Care No. 2012 00520	700 142	2012 00520	10/2013	2 Veers	700,142			0
31	Case No. 2012-00520	700,142	2012-00520	10/2013	3 Years	/00,142	0		U
32									
33									
34						-	60	_	ćo
35						=	\$0	_	\$0
36									
37									

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

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

No. Item 1 2 3 Base Period:	Amount
2	
2	
3 Rase Period:	
<u>observation</u>	
4	4.
5 Donations	\$0
	404.475
7 Civic Activities	104,175
8 9 Political Activities	0
9 Political Activities 10	U
10 11 Other	0
12	U .
13 Totals	\$104,175
14	7
15	
16	
17	
18	
19	
20 Forecasted Period:	
21	
22 Donations	\$0
23	
24 Civic Activities	137,850
25	
26 Political Activities	0
27	
28 Other	0
29	
30 Totals	\$137,850

Workpaper #: W/P - 3-6 Excel Reference:

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

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

	Rate Case	Invoice	Difference from
	Estimate	Amount	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)

Line No. Description

INVOICES

		2023 Rate Case		INVOICES					
Service	Consultant	Expense Estimate	Invoice	Category	Supplier	Invoice Date	Invoice Number	Amount	Description
Rate of Return	Brattle Group	96,000	Y	Rate of Return	Brattle Group	3/31/2023	072132		Professional Services Rendered Through February 28, 2023
			Y	Rate of Return	Brattle Group	4/26/2023	072458		Professional Services Rendered Through March 31, 2023
			Υ	Rate of Return	Brattle Group	6/7/2023	073025	7,150.00	Professional Services Rendered Through April 30, 2023
			Y	Rate of Return	Brattle Group	7/7/2023	073490	7,743.75	Professional Services Rendered Through May 31, 2023
			Y	Rate of Return	Brattle Group	8/30/2023	074219	9,206.25	Professional Services Rendered Through July 31, 2023
			Υ	Rate of Return	Brattle Group	10/4/2023	074625	12,475.00	Professional Services Rendered Through August 31, 2023
			Υ	Rate of Return	Brattle Group	10/5/2023	074894	1,687.50	Professional Services Rendered Through September 30, 2023
Legal		850,000	Υ	Legal	Stoll Keenon Ogden PLLC	3/15/2023	1004129	1,080.00	2023 Rate Case Legal Fees
			Υ	Legal	Stoll Keenon Ogden PLLC	4/11/2023	1007617	2,485.50	2023 Rate Case Legal Fees
			Υ	Legal	Stoll Keenon Ogden PLLC	5/4/2023	1010060	4,104.55	2023 Rate Case Legal Fees
			Υ	Legal	Stoll Keenon Ogden PLLC	6/12/2023	1012952	10,445.29	2023 Rate Case Legal Fees
			Y	Legal	Stoll Keenon Ogden PLLC	7/5/2023	1015533		2023 Rate Case Legal Fees
			Υ	Legal	Stoll Keenon Ogden PLLC	8/3/2023	1018662		2023 Rate Case Legal Fees
			Y	Legal	Stoll Keenon Ogden PLLC	9/6/2023	1021551		2023 Rate Case Legal Fees
			Y	Legal	Stoll Keenon Ogden PLLC	10/2/2023	1024470		2023 Rate Case Legal Fees
			Y	Legal	Stoll Keenon Ogden PLLC	11/2/2023	1027104		2023 Rate Case Legal Fees
				ccgai	Stoil Rection oguer i EEC	11/2/2023	1027104	00,7 10.00	2025 Nate case legar rees
Compensation Study	Willis Towers Watson	122,350	Υ	Compensation Study	Wilis Towers Watson	4/13/2023	150141358316	63.532 11	Kentucky American Water Rate Case Support
compensation study	Willis Towers Watson	122,550	Ý	Compensation Study	Wilis Towers Watson	5/12/2023	150141369220		Kentucky American Water Rate Case Support
			v	Compensation Study	Wilis Towers Watson	7/14/2023	150141390171		Kentucky American Water Rate Case Support
			1	Compensation Study	Wills Towers Watson	7/14/2023	150141590171	1,020.00	Kentucky American water kate case support
Support Services Study	Baryenbruch & Company, I	48,750	Υ	Support Services Study	Baryenbruch & Company LLC	6/7/2023	20230601	47 450 00	Direct Testimony
Support Services Study	baryenbruch & company, t	48,730	Ý	Support Services Study	Baryenbruch & Company LLC	10/9/2023	20230802		Answer Interrogatories in KAWC Case
				Support Services Study	baryenbruch & company LLC	10/3/2023	20230802	2,110.00	Allswer litterrogatories in NAVVC case
Cash Working Capital Study	Gannett Fleming	25,000	٧	Cash Working Capital Study	Gannett Fleming Valuation	5/18/2023	0000022752	20 205 00	Cash Working Capital Study
Cash Working Capital Study	dannett rienning	23,000	, , , , , , , , , , , , , , , , , , ,		•		0000022732		Cash Working Capital Study
			Y	Cash Working Capital Study	Gannett Fleming Valuation	6/13/2023			
			Y	Cash Working Capital Study	Gannett Fleming Valuation	7/20/2023	0000025081		Cash Working Capital Study
			Y	Cash Working Capital Study	Gannett Fleming Valuation	9/14/2023	0000027058		Cash Working Capital Study
			Y	Cash Working Capital Study	Gannett Fleming Valuation	10/25/2023	0000028545	905.00	Cash Working Capital Study
Danasaistica Study	Cti-	05.703	Υ	Danas dation Study	Constant Francis Advisors	4 /20 /2022	16598	1 100 00	Parfersional Compilers from December 4, 2022 to December 24, 2022
Depreciation Study	Concentric	85,783	Y	Depreciation Study	Concentric Energy Advisors	1/20/2023			Professional Services from December 1, 2022 to December 31, 2022
			Y	Depreciation Study	Concentric Energy Advisors	12/28/2022	16393		Professional Services from October 1, 2022 to October 31, 2022
			Y	Depreciation Study	Concentric Energy Advisors	12/28/2022	16530		Professional Services from November 1, 2022 to November 30, 2022
			Y	Depreciation Study	Concentric Energy Advisors	2/22/2023	16721		Professional Services from January 1, 2023 to January 31, 2023
			Y	Depreciation Study	Concentric Energy Advisors	3/31/2023	16845		Professional Services from February 1, 2023 to February 28, 2023
			Y	Depreciation Study	Concentric Energy Advisors	4/27/2023	16922		Professional Services from March 1, 2023 to March 31, 2023
			Y	Depreciation Study	Concentric Energy Advisors	5/23/2023	17101		Professional Services from April 1, 2023 to April 30, 2023
			Y	Depreciation Study	Concentric Energy Advisors	6/23/2023	17191		Professional Services from May 1, 2023 to May 31, 2023
			Υ	Depreciation Study	Concentric Energy Advisors	7/21/2023	17242	42,380.16	Professional Services from June 1, 2023 to June 30, 2023
			Υ	Depreciation Study	Concentric Energy Advisors	8/21/2023	17387	1,120.00	Professional Services from July 1, 2023 to July 31, 2024
			Υ	Depreciation Study	Concentric Energy Advisors	9/18/2023	17459	4,925.00	Professional Services from August 1, 2023 to August 31, 2025
Customer Notice		68,154	Υ	Customer Notice	Kentucky Press Service Inc.	7/19/2023	23072SK0	65,096.55	Invoice for advertising attached in additional items
Miscellaneous		25,000		Miscellaneous				16,486.49	
								-,	
Total Rate Case Expense (Prio	r to Amortization)	\$1,321,037						709,227.86	
	Amortization Months	T-//							
Annual Rate Case Expense Am		\$660,519							
Aimai nate case Expense Aii	101112 24	J000,313							



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.

MAIN +1.617.864.7900

FAX +1.617.507.0063

Sincerely,

Ann Bulkley

PRINCIPAL | BOSTON

Ambultly

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

Acceptable		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<u>Associates</u> Anil Donmez		12.00	525.00	6,300.00
Research Analysts				
Vanshika Singhania		1.00	350.00	350.00
Frank Su		0.50	350.00	175.00
	Total Labor		_	\$6,825.00
				40.000.00
	TOTAL AMOUNT D	UE		\$6,825.00

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

ACH/Wire Payments: Citibank, N.A. New York

Citibank, N.A. New Yor SWIFT No.: CITIUS33 ABA No.

Account: BRATTLE GROUP - OPERATING Account No.:

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

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



17 of 170

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.

MAIN +1.617.864.7900

FAX +1.617.507.0063

Sincerely,

Ann Bulkley

PRINCIPAL | BOSTON

Ambultly

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>
	1.00	675.00	675.00
	1.00	673.00	073.00
	2.00	600.00	1,200.00
	22.50	525.00	11,812.50
Total Labor		-	\$13,687.50
TOTAL AMOUNT F	NI IE		\$13,687.50
		1.00 2.00 22.50	1.00 675.00 2.00 600.00 22.50 525.00 Total Labor

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:ACH/Wire Payments:The Brattle Group, Inc.Citibank, N.A. New YorkOne Beacon Street, Suite 2600SWIFT No.: CITIUS33Boston, MA 02108ABA No.

ABA No.
Account: BRATTLE GROUP - OPERATING

Account No.:

<u>Telephone:</u> +1.617.864.7900

Email: billingdept@brattle.com

KAW_APP_EX37F_110823 Page 19 of 170

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

Tas		

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

KAW_APP_EX37F_110823 Page 20 of 170

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



22 of 170

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.

MAIN +1.617.864.7900

FAX +1.617.507.0063

Sincerely,

Ann Bulkley

PRINCIPAL | BOSTON

Ambultly

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
Associates Anil Donmez		6.00	525.00	3,150.00
Research Analysts 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

ACH/Wire Payments: Citibank, N.A. New York SWIFT No.: CITIUS33

ABA No.:

Account: BRATTLE GROUP - OPERATING Account No.:

Telephone:

+1.617.864.7900

Email: billingdept@brattle.com

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



28 of 170

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

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.

MAIN +1.617.864.7900

FAX +1.617.507.0063

Sincerely,

Ann Bulkley

PRINCIPAL | BOSTON

Ambultly

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

	TOTAL AMOUNT DUE			\$7,743.75
	Total Labor			\$7,743.75
<u>Associates</u> Anil Donmez		12.50	525.00	6,562.50
<u>Principals</u> Ann Bulkley-Armour		1.75	675.00	1,181.25
		<u>Hours</u>	<u>Rate</u>	<u>Amount</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:ACH/Wire Payments:The Brattle Group, Inc.Citibank, N.A. New YorkOne Beacon Street, Suite 2600SWIFT No.: CITIUS33Boston, MA 02108ABA No.:

Account: BRATTLE GROUP - OPERATING Account No.:

<u>Telephone:</u> +1.617.864.7900

Email: billingdept@brattle.com

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.

MAIN +1.617.864.7900

FAX +1.617.507.0063

Sincerely,

Ann Bulkley

PRINCIPAL | BOSTON

Ambultly

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

Dringingle		<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 D	UE		\$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.

Account: BRATTLE GROUP - OPERATING

Account No.

KAW_APP_EX37F_110823 Page 34 of 170

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

KAW_APP_EX37F_110823 Page 35 of 170

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



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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.

MAIN +1.617.864.7900

FAX +1.617.507.0063

Sincerely,

Ann Bulkley

PRINCIPAL | BOSTON

Ambultly

JR



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

	TOTAL AMOU	JNT		\$12,475.00
	Total Labor			\$12,475.00
Research Analysts Jaja Wang		3.50	350.00	1,225.00
<u>Senior Associate</u> Christopher Wall		16.50	600.00	9,900.00
<u>Principals</u> Ann Bulkley-Armour		2.00	675.00	1,350.00
Detection		<u>Hours</u>	<u>Rate</u>	<u>Amount</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:ACH/Wire Payments:The Brattle Group, Inc.Citibank, N.A. New YorkOne Beacon Street, Suite 2600SWIFT No.: CITIUS33Boston, MA 02108ABA No.:

Account: BRATTLE GROUP - OPERATING

Account No.:

Telephone: +1.617.864.7900

Email: billingdept@brattle.com

KAW_APP_EX37F_110823 Page 38 of 170

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

KAW_APP_EX37F_110823 Page 39 of 170

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

KAW_APP_EX37F_110823 Page 40 of 170

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



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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.

MAIN +1.617.864.7900

FAX +1.617.507.0063

Sincerely,

Ann Bulkley

PRINCIPAL | BOSTON

Ambultly

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

	TOTAL AMOU	JNT		\$1,687.50
	Total Labor			\$1,687.50
Ann Bulkley-Armour		2.50	675.00	1,687.50
<u>Principals</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</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:ACH/Wire Payments:The Brattle Group, Inc.Citibank, N.A. New YorkOne Beacon Street, Suite 2600SWIFT No.: CITIUS33Boston, MA 02108ABA No.:

Account: BRATTLE GROUP - OPERATING

Account No.:

Telephone: +1.617.864.7900

Email: billingdept@brattle.com

KAW_APP_EX37F_110823 Page 43 of 170

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

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

SKO File No.: 10311/177409

INVOICE NO.: 1004129

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:

Account Number:

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

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 FEE	<u>es</u> 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

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:

Account Number:

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

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

Outstanding Invoice

Amount

03/15/23

1004129

1,080.00

Total Balance Due on Previous Statements:

\$1,080.00

TOTAL BALANCE DUE

\$3,565.50

\$2,485.50

BILL DATE: April 11, 2023

Kentucky-American Water Company Attn: Ms. Molly Van Over

AP Dept. 1012 Camden, NJ 08102

2023 Rate Case

LEGAL FEE	<u>ES</u> 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	

ATTORNEY/PARALEGAL SUMMARY

GRAND TOTAL:

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

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 FEI	<u>es</u> 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	EXPENSES AND OTHER SERVICES					
DATE	DESCRI				AMOUNT	
	SUBTO	TAL .			0.00	
	GR	AND TOTAL:			\$4,413.50	

ATTORNEY/PARALEGAL SUMMARY

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

KAW_APP_EX37F_110823 Page 54 of 170

TIMEKEEPER	RANK	HOURS	RATE	AMOUNT

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

SKO File No.: 10311/177409

INVOICE NO.: 1012952

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

Account Number:

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

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 FEI	<u>es</u> 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 \$10,445.29 TOTAL:

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

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

SKO File No.: 10311/177409

INVOICE NO.: 1015533

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:

Account Number:

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

Less credits (payments, adjustments) \$-4,104.55 **Balance due on prior billings** \$10,445.29 **Total Amount Due This Matter**

\$82,917.07

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

Attn: Ms. Molly Van Over AP Dept. 1012 Camden, NJ 08102

2023 Rate Case

LEGAL FEI	ES 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 cocounsel 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		ticles Other KY State Treasurer - Co			13.50				
06/30/23	Restated Articles of Incorporation of Kentucky-American Water Co 6/30/23 Long distance transportation, mileage frankfort 6/27 VENDOR: ROSS, RANDALL H; INVOICE#: 63023; DATE: 6/30/2023								
	SUBT	OTAL			33.15				
GRAND TOTAL:					\$72,471.78				
ATTORNE	V/DARAI	EGAL SUMMARY							
TIMEKEE		RANK	HOURS	RATE	AMOUNT				
M. Braun	1	Member	47.60	390.00	\$18,564.00				
L. W Ingra	am, III	Member	70.70	485.00	\$34,289.50				
M. Wimb	erly	Member	42.90	340.00	\$14,586.00				
M. M Loy		Paralegal	36.00	290.00	\$10,440.00				
G. R Now	lin .	Paralegal	0.10	115.00	\$11.50				

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

SKO File No.: 10311/177409

INVOICE NO.: 1018662

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:

Account Number:

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

Less credits (payments, adjustments) \$-10,445.29 **Balance due on prior billings** \$72,471.78

Total Amount Due This Matter

\$98,592.81

PLLC

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

INVOICE TOTAL \$ 26,121.03

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

> > TOTAL BALANCE DUE \$98,592.81

BILL DATE: August 3, 2023

Kentucky-American Water Company Attn: Ms. Molly Van Over

AP Dept. 1012 Camden, NJ 08102

LEGAL FE	<u>ES</u>				
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 rulling 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			4.000.00
		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

\$5,162.00

DATE	IND	DESCRIPTION OF SERVICE	HOURS	RATE	AMOUNT	
		SUBTOTAL	71.30		\$28,081.50	
	copies are	THER SERVICES e billed at .10/page unless otherwis	e indicated		AMOUNT	
07/07/23	07/07/23 Local Transportation; Mileage richmond rd. 6/28 VENDOR: Haymes, Jasen; INVOICE#: 70723; DATE: 7/7/2023					
	SUBT	OTAL			5.24	
GRAND TOTAL:					\$26,121.03	
		EGAL SUMMARY				
TIMEKEE	PER	RANK	HOURS	RATE	AMOUNT	
M. Braun		Member	10.20	390.00	\$3,978.00	
L. W Ingra	ım, III	Member	29.10	485.00	\$14,113.50	
M. Wimbe	erly	Member	14.20	340.00	\$4,828.00	

17.80

290.00

Paralegal

M. M Loy

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:

Account Number:

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

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
COURTESY DISCOUNT	(5,695.97)
TOTAL CHARGES FOR EXPENSES AND OTHER SERVICES PER ATTACHED	0.00
INVOICE TOTAL	\$ 75,675.03
TOTAL BALANCE DUE	\$75,675.03

BILL DATE: September 6, 2023

Kentucky-American Water Company Attn: Ms. Molly Van Over

AP Dept. 1012 Camden, NJ 08102

08/01/23 MLB Meet with client team regarding data response plans 0.50 390.00 \$ 195.08/01/23 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 58.08/02/23 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 1,067.08/03/23 MLB Biweekly regulatory call; work on discovery response workflows 1.20 390.00 468.08/03/23 MEW Participated on regulatory call with client 0.80 340.00 272.08/03/23 LWI Meet with client re strategy and tasks; prepare for discovery response workflows 1.50 485.00 727.08/03/23 MML Communications with team regarding incoming data requests and strategy for responding to same 0.30 290.00 87.08/04/23 MLB Review the PSC's second set of data requests and work on responses to same; review LFUCG'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; review LFUCG'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 meanils with client and opposing counsel 5.70 390.00 2,223.00 08/04/23 MML Communications with attorneys and M.	LEGAL FEE	<u>ES</u>				
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discovery response workflows 1.20 390.00 468. 08/03/23 MEW Participated on regulatory call with client 0.80 340.00 272. 08/03/23 LWI Meet with client re strategy and tasks; prepare for discovery 1.50 485.00 727. 08/03/23 MML Communications with team regarding incoming data requests and strategy for responding to same 0.30 290.00 87. 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; review LFUCG'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 sameemails with client and opposing counsel 5.70 390.00 2,223.	08/02/23	LWI	efforts; meet with client and co-counsel re same; finalize and file proof of	2.20	485.00	1,067.00
08/03/23 LWI Meet with client re strategy and tasks; prepare for discovery 1.50 485.00 727. 08/03/23 MML Communications with team regarding incoming data requests and strategy for responding to same 0.30 290.00 87. 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; review LFUCG'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 same work on responses to same stop sam	08/03/23	MLB		1.20	390.00	468.00
prepare for discovery 1.50 485.00 727. 08/03/23 MML Communications with team regarding incoming data requests and strategy for responding to same 0.30 290.00 87. 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 sameemails with client and opposing counsel 08/04/23 MML Communications with attorneys and M.	08/03/23	MEW	Participated on regulatory call with client	0.80	340.00	272.00
incoming data requests and strategy for responding to same 0.30 290.00 87. 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 sameemails with client and opposing counsel 5.70 390.00 2,223.	08/03/23	LWI		1.50	485.00	727.50
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 sameemails with client and opposing counsel 5.70 390.00 2,223. 08/04/23 MML Communications with attorneys and M.	08/03/23	MML	incoming data requests and strategy for	0.30	290.00	87.00
	08/04/23	MLB	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 sameemails with client and opposing	5.70	390.00	2,223.00
received from PSC, LFUCG and AG	08/04/23	MML	Van Over; begin to review data requests received from PSC, LFUCG and AG and work on word forms and responses	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	3.80	390.00	4 492 00
08/08/23	MEW	team Reviewed DRs; Discussed workflow		390.00	1,482.00
		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	2.70	200.00	4 442 00
		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

0.00

\$75,675.03

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					AMOUNT
-					• • • • •

ATTORNEY/PARALEGAL SUMMARY

SUBTOTAL

GRAND TOTAL:

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

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

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

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:

Account Number:

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

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

INVOICE TOTAL \$37,722.19

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

TOTAL BALANCE DUE \$113,397.22

BILL DATE: October 2, 2023

Kentucky-American Water Company

Attn: Ms. Molly Van Over AP Dept. 1012 Camden, NJ 08102

LEGAL FEE		DECODIDE ON OF SERVICE	HOUDO	DATE	AMOUNT
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	Word 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	2.40	200.00	000.00
00/20/22	MLD	Work on DSC reenenees meet with	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

\$37,722.19

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					
**note: all c		billed at .10/page unless otherwise indicate RIPTION	ed		AMOUNT
SUBTOTAL					0.00

GRAND

TOTAL:

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

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:
> Account Number:

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

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

LEGAL FEE	<u>es</u> 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.	0.40	340.00	136.00
40/40/00	MID	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					
	SUBTO	DTAL			0.00	
GRAND TOTAL:					\$35,740.36	
ATTORNEY/PARALEGAL SUMMARY						
TIMEKEE	PER	RANK	HOURS	RATE	AMOUNT	
M. Braun		Member	9.60	390.00	\$3,744.00	
L. W Ingra	m, III	Member	43.30	485.00	\$21,000.50	
M. Wimbe	erly	Member	18.30	340.00	\$6,222.00	
E. Childress Associate		6.90	300.00	\$2,070.00		

18.60

290.00

\$5,394.00

Paralegal

M. M Loy

Invoice Number150141358316Invoice DateApr 13, 2023CurrencyUSD (US Dollar)Payment Terms45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier

Willis Towers Watson US LLC 28025 Network PI Chicago, IL 60673-1280 US (United States)

888-639-4606

Customer

American Water Works Company

1 Water St

Camden, NJ 08102-1658 US (United States)

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
			Inv	oice Amount	\$63,532.11





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

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

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

Total due after May 13, 2023 due to late charges USD 64,167.43

Services provided in March 2023 included:

- · Compensation Review
- · Total Renumeration 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: Transit or ABA #: SWIFT CODE:

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

Payment Terms

Invoice Number 150141369220 May 12, 2023 Invoice Date USD (US Dollar) Currency

45 days net **AW Contact** NIKOLE.BOWEN@AMWATER.COM Supplier

Willis Towers Watson US LLC 28025 Network Pl Chicago, IL 60673-1280 US (United States) 888-639-4606

Customer

Kentucky American Water Company 1 Water St

Camden, NJ 08102-1658 US (United States)

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
			Invo	ice Amount	\$35.827.02





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

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

May 12, 2023

Customer No: 604590 Invoice No: 150141369220

Kentucky American Water Rate Case Support

Amount

USD 36,185.29

Fees for Services Rendered 35,827.02

Total USD 35,827.02

Services provided included:

Total due after July 11, 2023 due to late charges

· 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: Transit or ABA #: SWIFT CODE:

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 Number 150141390171 Jul 14, 2023 Invoice Date

USD (US Dollar) Currency 45 days net **Payment Terms**

AW Contact NIKOLE.BOWEN@AMWATER.COM Supplier

Willis Towers Watson US LLC 28025 Network Pl Chicago, IL 60673-1280 US (United States)

888-639-4606

Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

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 1	Tax Amount	\$0.00
			Invo	ice Amount	\$1,326.80





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

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

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

Total due after September 12, 2023 due to late charges

USD 1,340.07

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:
Transit or ABA #:
SWIFT CODE:

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 Number
 20230601

 Invoice Date
 Jun 7, 2023

 Supply Date
 Jun 7, 2023

 Currency
 USD (US Dollar)

 Payment Terms
 30 days net

AW Contact MELISSA.SCHWARZELL@AMWATE

R.COM

Ship To

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

Phone

9198323444

Fax

9198323488

Contact Email

patrick@baryenbruch.com

Supplier
BARYENBRUCH & COMPANY LLC
2832 CLAREMONT RD
RALEIGH, NC 27608-1510

US (United States)

919-832-3444 919-832-3488 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

#	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
			Invo	pice 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

	Hours	Rate	Amount
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			\$47,450

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		<u> </u>
4/12	5.0		
4/13	2.0	***************************************	

<u> </u>	Total	Hours	146.0
Total Hours			140.0

Invoice Number20230802Invoice DateOct 9, 2023Supply DateAug 31, 2023CurrencyUSD (US Dollar)Payment Terms30 days net

AW Contact MELISSA.SCHWARZELL@AMWATE

R.COM

Ship To

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

Phone

9198323444

Fax

9193499844

Contact Email

patrick@baryenbruch.com

Supplier
BARYENBRUCH & COMPANY LLC
2832 CLAREMONT RD

RALEIGH, NC 27608-1510 US (United States)

919-832-3444 919-832-3488 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

#	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
			Invo	ice Amount	\$2,113.00





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)

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

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

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

 Invoice Number
 0000022752

 Invoice Date
 May 18, 2023

 Supply Date
 May 5, 2023

 Currency
 USD (US Dollar)

 Payment Terms
 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

SupplierGannett Fleming Valuation &

Philadelphia 19182-9160

Philadelphia, PA US (United States) PO Box 829160

717-763-7212

Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

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



KAW_APP_EX37F_110823 Page 117 of 170



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

Account No.:

Send Remit Info: AccountsReceivable@gfnet.com $\textbf{Send Audit Inquiries:} \ Govt Contract Audit@gfnet.com$ 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

Current

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

Billings 000 - Cash Working Capital Study 20,295.00 Total: 20,295.00 **Current Billings** 20,295.00

Amount Due This Bill US 20,295.00

Harold Walker III

KAW_APP_EX37F_110823 Page 118 of 170

roject: 074174 - KY American Water Co - Cash Working Cap Study			Page 118 of 170.	0000022752
000 - Cash Working Capital Study				
Rate Labor				
Class		Hours	Rate	Amount
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

Invoice Number 0000023692 Invoice Date Jun 13, 2023 Supply Date Jun 2, 2023 USD (US Dollar) Currency

Payment Terms 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM Supplier

Gannett Fleming Valuation &

Philadelphia, PA US (United States)

PO Box 829160 Philadelphia 19182-9160

Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426

8565199733 717-763-7212

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 Ta	ax Amount	\$0.00
			Invoid	e Amount	\$4,030.00



KAW_APP_EX37F_110823 Page 120 of 170



Check Payment Information:

Current

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:

Account No.:

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: 0000023692 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

Billings 000 - Cash Working Capital Study 4,030.00 Total: 4,030.00

> **Current Billings** 4,030.00 **Amount Due This Bill** US 4,030.00

Harold Walker III

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

KAW_APP_EX37F_110823

Page 121 $\Omega_{\mathbf{L}}^{\mathbf{L}} \mathcal{L}_{\mathbf{L}}^{\mathbf{L}} \mathcal{L}_{\mathbf{L}}^{\mathbf{L}} = 0.000023692$

roject : 074174 - KY American Water Co - Cash Working Cap Study			Page 121 Af 170: 0000023692		
000 - Cash Working Capital Study	у				
Rate Labor					
Class		Hours	Rate	Amount	
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 Worki	ng Capital Study			4,030.00	

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

4,030.00

 Invoice Number
 0000025081

 Invoice Date
 Jul 20, 2023

 Supply Date
 Jun 30, 2023

 Currency
 USD (US Dollar)

 Payment Terms
 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier

Gannett Fleming Valuation &

Philadelphia, PA US (United States)

PO Box 829160 Philadelphia 19182-9160

717-763-7212

Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

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 Ta	ax Amount	\$0.00
			Invoid	ce Amount	\$1,035.00



KAW_APP_EX37F_110823 Page 123 of 170



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: Account No.:

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: 0000025081 Invoice Date: 7/20/2023 **Due Date: 8/19/2023**

Project: 074174

Project Name: KY American Water Co - Cash

Working Cap Study

Current

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

Billings 000 - Cash Working Capital Study 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 Amount Balance Due 0000023692 6/13/2023 4,030.00 4,030.00 4,030.00

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Page 124 pt 1:40. 00000250	124 գլ.դ.ՀՍ.	0000025081
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Project: 074174 - KY American Water Co - Cash Working Cap Study		
Hours	Rate	Amount
3.00	280.000	840.00
1.50	130.000	195.00
Labor 4.50		1,035.00
		1,035.00
	Hours 3.00 1.50	Hours Rate 3.00 280.000 1.50 130.000

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

1,035.00

Invoice Number0000027058Invoice DateSep 14, 2023Supply DateAug 25, 2023CurrencyUSD (US Dollar)Payment Terms45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier
Gannett Fleming Valuation &

Philadelphia, PA US (United States) PO Box 829160

Philadelphia 19182-9160

717-763-7212

Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

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 Ta	x Amount	\$0.00
			Invoic	e Amount	\$2,910.00



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UNITED STATES

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

Account No.

Send Remit Info: Accounts Receivable@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

Invoice Date: 9/14/2023 **Due Date:** 10/14/2023 **Project:** 074174

Invoice: 0000027058

Project Name: KY American Water Co - Cash

Working Cap Study

Current

Bill Term: 01

For	Professional	Services	Rendered	7/01/2023	Through	8/25/2023
FUI	riulessiulia	Jei vices	renuereu	1/01/2023	IIIIOuuii	0/23/2023

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

Billings 000 - Cash Working Capital Study 2,910.00 Total: 2,910.00

Current Billings 2,910.00 **Amount Due This Bill** US 2,910.00

Harold Walker III

KAW_APP_EX37F_110823

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er Co - Cash Working Cap Study		Page 127 of 170: 00	00027058
	Hours	Rate	Amount
	9.00	280.000	2,520.00
	3.00	130.000	390.00
Total Rate Labor	12.00		2,910.00
Capital Study			2,910.00
	Total Rate Labor	### Hours 9.00 3.00 Total Rate Labor 12.00	Hours Rate 9.00 280.000 3.00 130.000 Total Rate Labor 12.00

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

2,910.00

 Invoice Number
 0000028545

 Invoice Date
 Oct 25, 2023

 Supply Date
 Sep 29, 2023

 Currency
 USD (US Dollar)

 Payment Terms
 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier
Gannett Fleming Valuation &

Philadelphia, PA US (United States)

PO Box 829160 Philadelphia 19182-9160

717-763-7212

Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

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 T	ax Amount	\$0.00
		Invoi	ce Amount	\$905.00



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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 Account No.

Send Remit Info: AccountsReceivable@gfnet.com $\textbf{Send Audit Inquiries:} \ Govt Contract Audit@gfnet.com$ 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

Current

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

Billings 000 - Cash Working Capital Study 905.00 Total: 905.00

> **Current Billings** 905.00 **Amount Due This Bill** US 905.00

Harold Walker III

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

KAW_APP_EX37F_110823

Page	130	$\Omega U_1 U_2$	0000028545	

roject: 074174 - KY American Wat	ter Co - Cash Working Cap Study	·	Page 130 คf.1 70: (0000028545
000 - Cash Working Capital Study				
Rate Labor				
Class		Hours	Rate	Amount
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 Number16598Invoice DateJan 20, 2023Supply DateDec 31, 2022CurrencyUSD (US Dollar)Payment Terms45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

CONCENTRIC ENERGY ADVISORS INC 293 Boston Post Rd W Ste 500 Marlborough, MA 01752-4619 US (United States) 508-263-6200

Supplier

508-303-3290

Customer
Kentucky American Water Company
1 Water St
Camden, NJ 08102-1658
US (United States)

8667778426 8565199733

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 Ta	ax Amount	\$0.00
			Invoid	ce Amount	\$1.180.00





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 VF	•		.50	680.00	340.00	
Project M	anager		1.00	390.00	390.00	
Senior Ar	nalyst		1.50	300.00	450.00	
	Totals		3.00		1,180.00	
	Total Lab	or				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 1	100237.00	2022-Kentucky Ameri	can Water-De	pr study	Invoice	0016598
Billing B	ackup				Friday, Janu	uary 20, 2023
_	rgy Advisors, Inc.	Invoice	0016598 Dat	ed 1/20/2023		1:19:00 PM
Engagement	100237.00	2022-Kentucky	American Wa	ter-Depr study		
 Phase	01	Professional Service				
Professional Pe	ersonnel					
			Hours	Rate	Amount	
Senior VP						
Kennedy, Larry		12/6/2022	.50	680.00	340.00	
	k-off call					
Project Mar	nager					
Nori, Amanda		12/6/2022	1.00	390.00	390.00	
	ll with client					
Senior Anal	yst	12/6/2022	1.50	300.00	450.00	
Kennedy, Ryan	date call and prelimi	nary data questions	1.50	300.00	450.00	
ОР	Totals	ilary data quesdons	3.00		1,180.00	
	Total Labo	or	0.00		1,100.00	1,180.00
						•
				Total this	Phase	\$1,180.00
			7	Total this Engaç	jement	\$1,180.00
				Total this	Report	\$1,180.00

Invoice Number 16393

 Invoice Date
 Dec 28, 2022

 Supply Date
 Oct 31, 2022

 Currency
 USD (US Dollar)

Payment Terms 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier

CONCENTRIC ENERGY ADVISORS

INC

293 Boston Post Rd W

Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200 508-303-3290 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

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 1	ax Amount	\$0.00
			Invo	ce Amount	\$680.00





December 06, 2022

Total this Phase

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

 Senior VP
 Hours
 Rate
 Amount

 1.00
 680.00
 680.00

Totals 1.00 680.00

Total Labor 680.00

Total this Invoice \$680.00

\$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 Americ	can Water-De	epr study	Invoice	0016393
Billing	Backup				Tuesday, Decen	nber 6, 2022
_	nergy Advisors, Inc.	Invoice	0016393 Da	ted 12/6/2022		1:38:52 PM
Engagement	100237.00	2022-Kentucky	American Wa	ater-Depr study		
Phase		Professional Service				
Professional	Personnel					
	_		Hours	Rate	Amount	
Senior VI Kennedy, Lar		10/14/2022	1.00	680.00	680.00	
•	Kick-off call					
	Totals Total Labor	•	1.00		680.00	680.00
				Total this	s Phase	\$680.00
		Total this Engagement \$68			\$680.00	
				Total this	Report	\$680.00

Invoice Number 16530

 Invoice Date
 Dec 28, 2022

 Supply Date
 Nov 30, 2022

Payment Terms 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

USD (US Dollar)

Supplier

CONCENTRIC ENERGY ADVISORS

INC

293 Boston Post Rd W

Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200 508-303-3290 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

Ship To

Currency

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 T	ax Amount	\$0.00
			Invoi	ce Amount	\$4.350.00





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 Service

Professional Services from November 1, 2022 to November 30, 2022

Professional Personnel

Hours Rate Amount
Senior Analyst 14.50 300.00 4,350.00

Totals 14.50 300.00 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

Engagement	100237.00	2022-Kentucky Ameri	can Water-De	pr study	Invoice	0016530
Billing I	Backup				Wednesday, Decen	nber 28. 2022
_	nergy Advisors, Inc.	Invoice	0016530 Date	ed 12/28/2022		7:44:21 AM
Engagement	100237.00	2022-Kentucky	American Wa	ter-Depr study		
Phase	01	Professional Service				
Professional	Personnel					
			Hours	Rate	Amount	
Senior Ar	alyst					
Kennedy, Rya	n	11/4/2022	5.00	300.00	1,500.00	
F	Preliminary data work					
Kennedy, Rya		11/7/2022	5.00	300.00	1,500.00	
	•	preliminary lives work				
Kennedy, Rya		11/9/2022	2.00	300.00	600.00	
	Depreciation calculation					
Kennedy, Rya		11/17/2022	2.50	300.00	750.00	
ı	Depreciation Calculation	on work	44.50		4.050.00	
	Totals		14.50		4,350.00	4 050 00
	Total Lab	or				4,350.00
			Total this		s Phase	\$4,350.00
			٦	otal this Enga	gement	\$4,350.00
				Total this	s Report	\$4,350.00

Invoice Number 16721

 Invoice Date
 Feb 22, 2023

 Supply Date
 Jan 31, 2023

 Currency
 USD (US Dollar)

Payment Terms 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier

CONCENTRIC ENERGY ADVISORS

INC

293 Boston Post Rd W

Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200 508-303-3290 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

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 Ta	ax Amount	\$0.00
			Invoic	e Amount	\$10,010,00





February 22, 2023

Engagement No: 100237.00 Invoice No: 0016721

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

Phase

Engagement 100237.00 2022-Kentucky American Water-Depr study

Professional Service

Professional Services from January 1, 2023 to January 31, 2023

 Professional Personnel

 Hours
 Rate
 Amount

 Senior Project Manager
 1.00
 410.00
 410.00

 Senior Analyst
 32.00
 300.00
 9,600.00

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

Engagement 100237.00 0016721 2022-Kentucky American Water-Depr study Invoice Billing Backup Wednesday, February 22, 2023 Concentric Energy Advisors, Inc. Invoice 0016721 Dated 2/22/2023 8:08:01 PM 100237.00 2022-Kentucky American Water-Depr study Engagement Phase 01 Professional Service **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 1/19/2023 3.00 300.00 900.00 Kennedy, Ryan 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** 2.50 Kennedy, Ryan 1/31/2023 300.00 750.00 **Draft Reports** 33.00 Totals 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 Number
 16845

 Invoice Date
 Mar 31, 2023

 Supply Date
 Feb 28, 2023

 Currency
 USD (US Dollar)

Payment Terms 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier CONCENTRIC ENERGY ADVISORS

INC

293 Boston Post Rd W

Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200 508-303-3290 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

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 7	Tax Amount	\$0.00
			Invo	ice Amount	\$4.360.00





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 Professional Service **Professional Personnel** Hours Rate **Amount** Senior VP 2,040.00 3.00 680.00 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

Engagement 1	00237.00	2022-Kentucky Americ	can Water-De	pr study	Invoice	001684
Billing B	ackup				Friday, Ma	rch 31, 2023
_	gy Advisors, Inc.	Invoice	0016845 Dat	ed 3/31/2023	· · · • • • • • • • • • • • • • • • • •	5:45:04 PM
	3,, -					
Engagement	100237.00	2022-Kentucky	American Wa	ter-Depr study		
Phase	01	Professional Service				
Professional Pe	ersonnel					
			Hours	Rate	Amount	
Senior VP						
Kennedy, Larry		2/27/2023	2.00	680.00	1,360.00	
	etering issue	0/00/0000			000.00	
Kennedy, Larry		2/28/2023	1.00	680.00	680.00	
Senior Proje	k-off call - Metering	issue				
Nori, Amanda	ct Manager	2/28/2023	2.00	410.00	820.00	
•	I with client, researc		2.00	410.00	020.00	
Senior Anal						
Kennedy, Ryan		2/1/2023	4.00	300.00	1,200.00	
Dra	ift Report					
Kennedy, Ryan		2/2/2023	.50	300.00	150.00	
	ift Report	0/00/0000			150.00	
Kennedy, Ryan	-1	2/28/2023	.50	300.00	150.00	
Mei	etings and Managen Totals	nent Conferences	10.00		4,360.00	
	Total Labo	nr	10.00		4,500.00	4,360.00
	Total Eabo	"				-
				Total this	Phase	\$4,360.00
			Total this Engagement		ement	\$4,360.00
				Total this	Report	\$4,360.00

 Invoice Number
 16922

 Invoice Date
 Apr 27, 2023

 Supply Date
 Mar 31, 2023

 Currency
 USD (US Dollar)

Payment Terms 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier
CONCENTRIC ENERGY ADVISORS

INC

293 Boston Post Rd W

Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200 508-303-3290 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

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
			Invo	ice Amount	\$15,395.00





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

Pnase	01	Professional Service				
Professional	Personnel					
			Hours	Rate	Amount	
Senior VI	Р		9.00	680.00	6,120.00	
Senior Pr	roject Manager		17.50	410.00	7,175.00	
Senior A	nalyst		7.00	300.00	2,100.00	
	Totals		33.50		15,395.00	
	Total Lab	or				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

Engagement 10	00237.00	2022-Kentucky Ame	erican Water-De	pr study	Invoice	0016922
Billing Ba		Invoid	ce 0016922 Dat	ed 4/27/2023	Wednesday, A	April 26, 2023 10:20:48 PM
Engagement	100237.00	2022-Kentuck	y American Wa	ter-Depr study		
Phase	01	Professional Service	. – – – – .			
Professional Per	rsonnel					
			Hours	Rate	Amount	
Senior VP						
Kennedy, Larry		3/3/2023	2.00	680.00	1,360.00	
Meta	ering retirements					
Kennedy, Larry		3/6/2023	2.00	680.00	1,360.00	
Mete	ering retirements					
Kennedy, Larry		3/7/2023	3.00	680.00	2,040.00	
	ering retirements	0.10.75.55				
Kennedy, Larry		3/9/2023	2.00	680.00	1,360.00	
	ering retirements					
Senior Project	ct Manager	0/0/0000	5.50	440.00	0.055.00	
Nori, Amanda	916 -Paul - 1 - 1	3/3/2023	5.50	410.00	2,255.00	
	with client, work on i		6.00	410.00	0.460.00	
Nori, Amanda	with client ID recover	3/7/2023	6.00	410.00	2,460.00	
Nori, Amanda	with client, IR respor	3/8/2023	6.00	410.00	2,460.00	
•	with client, metering		0.00	410.00	2,400.00	
Senior Analy		case INS				
Kennedy, Ryan		3/3/2023	1.00	300.00	300.00	
	tings and Manageme			000.00	300.00	
Kennedy, Ryan		3/7/2023	1.50	300.00	450.00	
• • •	iminary Estimates and					
Kennedy, Ryan	•	3/8/2023	2.50	300.00	750.00	
• • •	iminary Estimates and	d Calculations				
Kennedy, Ryan		3/15/2023	1.00	300.00	300.00	
Preli	iminary Estimates and	d Calculations				
Kennedy, Ryan		3/16/2023	1.00	300.00	300.00	
Preli	iminary Estimates and	d Calculations				
	Totals		33.50		15,395.00	
	Total Labor					15,395.00
				Total this	Phase	\$15,395.00
		ר	otal this Engaç	jement	\$15,395.00	
				Total this	Report	\$15,395.00

Invoice Number 17101

Invoice Date May 23, 2023

Supply Date Apr 30, 2023

Currency USD (US Dollar)

Payment Terms 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier

CONCENTRIC ENERGY ADVISORS

INC

293 Boston Post Rd W

Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200 508-303-3290 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

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 T	ax Amount	\$0.00
			Invoi	ce Amount	\$8,250.00





May 23, 2023

100237.00 Engagement No: 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 V	Р		3.50	680.00	2,380.00	
Senior P	roject Manager		7.00	410.00	2,870.00	
Senior A	nalyst		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

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Taxpayer ID: 01-0568063

Engagement 100	237.00	2022-Kentucky Ameri	ican Water-De	pr study	Invoice	0017101
Billing Ba	ckup				Tuesday, M	/lay 23, 2023
Concentric Energy	•	Invoice	0017101 Dat	ed 5/23/2023	,	4:11:42 PM
Engagement	100237.00	2022-Kentucky	American Wa	ter-Depr study		
Phase	01	Professional Service				
Professional Pers	onnel					
			Hours	Rate	Amount	
Senior VP						
Kennedy, Larry		4/14/2023	2.00	680.00	1,360.00	
•	tions Discussions					
Kennedy, Larry		4/25/2023	.50	680.00	340.00	
-	ciation study upda		4.00	000.00	000.00	
Kennedy, Larry	a Dua - Iauastia	4/28/2023	1.00	680.00	680.00	
Senior Project	ss Prep - Investiga Manager	auon case				
Nori, Amanda	Manager	4/14/2023	6.00	410.00	2,460.00	
	tional interviews	Life and net salvage check	0.00	410.00	2,400.00	
Nori, Amanda	cional meci vierio,	4/25/2023	1.00	410.00	410.00	
	vith client					
Senior Analyst						
Kennedy, Ryan		4/25/2023	.50	300.00	150.00	
	ngs and Managem					
Kennedy, Ryan		4/26/2023	3.00	300.00	900.00	
	stimates and Cald				000.00	
Kennedy, Ryan	. –	4/27/2023	2.00	300.00	600.00	
	inary Estimates ar	4/28/2023	4.50	300.00	1,350.00	
Kennedy, Ryan	Assembly and Revi		4.50	300.00	1,330.00	
Data /	Totals	CVI	20.50		8,250.00	
	Total Labor		_5.55		0,=00.00	8,250.00
				Tatal Main	Dhasa	
				Total this	rnase	\$8,250.00
			٦	otal this Engag	ement	\$8,250.00
				Total this F	Report	\$8,250.00

17191 Invoice Number

Invoice Date Jun 23, 2023

May 31, 2023 Supply Date USD (US Dollar) Currency

Payment Terms 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM Supplier

CONCENTRIC ENERGY ADVISORS

293 Boston Post Rd W

Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200

508-303-3290

Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

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
			Invo	ice Amount	\$30,950,00





June 23, 2023

100237.00 Engagement No: 0017191 Invoice No:

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 Professional Service **Professional Personnel** Hours Rate **Amount** Senior VP 8.00 5,440.00 680.00 10,660.00 Senior Project Manager 26.00 410.00 14,850.00 Senior Analyst 49.50 300.00 83.50 30,950.00 Totals

Total Labor 30,950.00

Total this Phase \$30,950.00

Total this Invoice \$30,950.00

Outstanding Invoices

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

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

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Taxpayer ID: 01-0568063

100237.00 0017191 Engagement 2022-Kentucky American Water-Depr study Invoice Billing Backup Friday, June 23, 2023 Concentric Energy Advisors, Inc. Invoice 0017191 Dated 6/23/2023 1:28:18 PM 100237.00 2022-Kentucky American Water-Depr study Engagement Phase 01 Professional Service **Professional Personnel Amount** Hours Rate Senior VP 2.00 680.00 1,360.00 5/1/2023 Kennedy, Larry Metering Investigation review of testimony 1.00 680.00 680.00 Kennedy, Larry 5/3/2023 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 Hearting Prep - Water Investigations Senior Project Manager 5/11/2023 1.00 410.00 410.00 Nori, Amanda 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 4.00 Nori, Amanda 5/29/2023 410.00 1,640.00 Writing report Senior Analyst 8.00 5/1/2023 300.00 2,400.00 Kennedy, Ryan Data Assembly and Review 6.50 5/2/2023 300.00 1,950.00 Kennedy, Ryan Data Assembly and Review 5/3/2023 5.50 300.00 1,650.00 Kennedy, Ryan Preliminary Estimates and Calculations 5/4/2023 1.00 300.00 300.00 Kennedy, Ryan Data Assembly and Review 5/11/2023 2.50 300.00 750.00 Kennedy, Ryan .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 5/15/2023 4.50 300.00 1,350.00 Kennedy, Ryan Preliminary Estimates and Calculations Kennedy, Ryan 4.50 300.00 1,350.00 5/18/2023 1.5 - Meetings and Management Conferences 3 - Preliminary Estimates and Calculations 3.00 300.00 900.00 Kennedy, Ryan 5/19/2023 Preliminary Estimates and Calculations

3.00

300.00

900.00

5/24/2023

Kennedy, Ryan

Draft Report

Engagement 100237.00	2022-Kentucky Ame	erican Water-De	pr 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
		٦	otal this Enga	gement	\$30,950.00
			Total this	Report	\$30,950.00

Invoice Number17242Invoice DateJul 21, 2023Supply DateJun 30, 2023CurrencyUSD (US Dollar)Payment Terms45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier CONCENTRIC ENERGY ADVISORS INC

293 Boston Post Rd W Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200 508-303-3290 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

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 Ta	x Amount	\$0.00
			Invoic	e Amount	\$42,380,16





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 VF	o		21.00	680.00	14,280.00	
Senior Pr	oject Manager		42.00	410.00	17,220.00	
Senior An	nalyst		22.50	300.00	6,750.00	
Project As	ssistant		5.00	90.00	450.00	
•	Totals		90.50		38,700.00	
	Total Lat	oor				38,700.00
Reimbursable	e Expenses					
Billable Ti	ravel Expenses				3,400.74	
Billable M	leals .				279.42	
	Total Re	imbursables			3,680.16	3,680.16
				Total this	s 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			

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

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

Taxpayer ID: 01-0568063

Para	Engagement 100237.00	2022-Kentucky Ame	erican Water-De	pr study	Invoice	0017242
Engagement 100237.00 2022-Kentucky American Weter-Depr study	Billing Backup				Friday .I	 ulv 21, 2023
Professional Personnel Professional Service Professional Personnel Professional Personnel Per	•	Invoi	ce 0017242 Dat	ed 7/21/2023		•
Professional Personnel	Engagement 100237.00	2022-Kentuck	y American Wa	ter-Depr study		
Moure Mour	Phase 01	Professional Service				
Senior VP Kennedy, Larry 6/6/2023 5.00 680.00 3,400.00 Travel to site tours Site	Professional Personnel					
Kennedy, Larry 6/6/2023 5.00 680.00 3,400.00 Travel to site tours Kennedy, Larry 6/7/2023 5.00 680.00 5,440.00 Site Tours Kennedy, Larry 6/19/2023 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 6/19/2023 1.00 680.00 1,360.00 Testimony Kennedy, Larry 6/19/2023 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 6/7/2023 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 6/7/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/13/2023 5.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/13/2023 5.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/13/2023 5.00 410.00 82.000 Testimony and final calculations Nori, Amanda 6/10/2023 5.00 410.00 82.000 Testimony and final calculations Senior Analyst Kennedy, Ryan 6/10/2023 5.00 300.00 1,950.00 Draft Report Kennedy, Ryan 6/6/2023 2.00 300.00 1,950.00 Draft Report Kennedy, Ryan 6/8/2023 5.00 300.00 1,950.00 Draft Report Kennedy, Ryan 6/8/2023 5.00 300.00 1,950.00 Freilminary Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 1,950.00 Frait Report Kennedy, Ryan 6/8/2023 5.00 300.00 1,950.00 Frait Report Kennedy, Ryan 6/8/2023 5.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 300.			Hours	Rate	Amount	
Travel to site tours Kennedy, Larry 6/7/2023 8.0.0 680.00 5,440.00 Site Tours Kennedy, Larry 6/8/2023 5.00 680.00 3,400.00 Trest from site tours Kennedy, Larry 6/19/2023 1.0.0 680.00 680.00 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 6/1/2023 8.00 410.00 2,870.00 Testimony and final report Nori, Amanda 6/7/2023 8.00 410.00 3,280.00 Travel for Site Tours Nori, Amanda 6/8/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/8/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/8/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/8/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/8/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/8/2023 8.00 410.00 820.00 Travel from site tours Nori, Amanda 6/1/2023 8.00 410.00 820.00 Testimony and final calculations Senior Analyst Kennedy, Ryan 6/1/2023 8.00 410.00 820.00 Draft Report Kennedy, Ryan 6/1/2023 8.00 300.00 1,950.00 Draft Report Kennedy, Ryan 6/1/2023 6.50 300.00 1,950.00 Feliminary Estimates and Calculations Kennedy, Ryan 6/1/2023 6.50 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/1/2023 7.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/1/2023 7.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/1/2023 7.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/1/2023 7.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/1/2023 7.00 90.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/1/2023 7.00 90.00 90.00 450.00 Final Estimates and Calculations Kennedy, Ryan 90.00 90.00 90.00 90.00 90.0						
Kennedy, Larry 677/2023 8.00 680.00 5,440.00 Site Tours Family 687/2023 5.00 680.00 3,400.00 Travel from site tours Family 679/2023 1.00 680.00 680.00 Family Famil		6/6/2023	5.00	680.00	3,400.00	
Site Tours 6/8/2023 5.00 680.00 3,400.00 Travel from site tours Travel from site tours Cennedy, Larry 6/19/2023 1.00 680.00 680.00 680.00 Travel from site tours Cennedy, Larry 6/27/2023 2.00 680.00 1,360.00 Travel from site tours Cennedy, Larry 6/27/2023 2.00 680.00 1,360.00 Travel from site of report and Testimony Senior Project Manager Nori, Amanda 6/1/2023 4.00 410.00 1,640.00 Testimory and final report Nori, Amanda 6/2/2023 7.00 410.00 2,870.00 Testimory and final report Nori, Amanda 6/2/2023 8.00 410.00 3,280.00 Travel from site Tours Nori, Amanda 6/7/2023 8.00 410.00 3,280.00 Site Tours Nori, Amanda 6/13/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/13/2023 5.00 410.00 2,050.00 Travel from site tours Nori, Amanda 6/13/2023 5.00 410.00 2,050.00 Travel from site tours Nori, Amanda 6/20/2023 2.00 410.00 820.00 Call with client, update to calculations Senior Analyst Kennedy, Ryan 6/12/203 2.00 410.00 820.00 Call with client, update to calculations Senior Analyst Kennedy, Ryan 6/12/203 2.00 300.00 1,950.00 Traft Report Kennedy, Ryan 6/6/2023 2.00 300.00 1,950.00 Traft Report Kennedy, Ryan 6/6/2023 3.00 300.00 1,500.00 Traft Report Kennedy, Ryan 6/6/2023 3.00 300.00 300.00 Freliminary Estimates and Calculations Kennedy, Ryan 6/9/2023 3.00 300.00 300.00 Freliminary Estimates and Calculations Freliminary Estimates and Calculations Kennedy, Ryan 6/9/2023 3.00 300.00 450.00 Freliminary Estimates and Calculations Freliminary Estimates 6/2/2023 3.00 90.00 90.00 90.00 90.00 90.00 90.00 90.00 90.00 90.00 90.00 90.00 90.00 90.00 90.		6/7/2023	8.00	680.00	5 440 00	
Kennedy, Larry 6/8/2023 5.00 680.00 3,400.00 Travel from site tours Fennedy, Larry 6/19/2023 2.00 680.00 680.00 Testimory Fennedy, Larry 6/27/2023 2.00 680.00 1,360.00 Final Review of report and Testimory 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 6/2/2023 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 6/3/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/3/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/3/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/3/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/3/2023 8.00 410.00 820.00 Testimony and final calculations Senior Analyst Kennedy, Ryan 6/1/2023 8.00 300.00 1,950.00 Kennedy, Ryan 6/1/2023 8.00 300.00 1,950.00 Forti Report Kennedy, Ryan 6/6/2023 2.00 300.00 1,950.00 Fellminary Estimates and Calculations Nori Report Kennedy, Ryan 6/9/2023 3.00 300.00 1,500.00 Freliminary Estimates and Calculations Nori Report		0///2023	0.00	000.00	3,440.00	
Kennedy, Larry 6/19/2023 1.00 680.00 1,360.00 Final Review of report and Testimony Senior Project Manager Nori, Almanda 6/12/2023 7.00 410.00 1,640.00 Testimony and final report Nori, Almanda 6/2/2023 7.00 410.00 2,870.00 Testimony and final report Nori, Almanda 6/2/2023 8.00 410.00 3,280.00 Testimony and final report Nori, Almanda 6/6/2023 8.00 410.00 3,280.00 Travel for Site Tours Nori, Almanda 6/7/2023 8.00 410.00 3,280.00 Site Tours Nori, Almanda 6/8/2023 8.00 410.00 3,280.00 Site Tours Nori, Almanda 6/8/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Almanda 6/13/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Almanda 6/13/2023 8.00 410.00 820.00 Testimony and final calculations Nori, Almanda 6/13/2023 8.00 410.00 820.00 Testimony and final calculations Senior Analyst Kennedy, Ryan 6/1/2023 8.00 300.00 1,950.00 Draft Report Kennedy, Ryan 6/6/2023 2.00 300.00 1,950.00 Draft Report Kennedy, Ryan 6/8/2023 8.00 300.00 1,950.00 Preliminary Estimates and Calculations Kennedy, Ryan 6/8/2023 8.00 300.00 1,950.00 Preliminary Estimates and Calculations Kennedy, Ryan 6/8/2023 8.00 300.00 1,950.00 Preliminary Estimates and Calculations Kennedy, Ryan 6/8/2023 8.00 300.00 300.00 Preliminary Estimates and Calculations Kennedy, Ryan 6/8/2023 8.00 300.00 300.00 Preliminary Estimates and Calculations Kennedy, Ryan 6/8/2023 8.00 300.00 300.00 Preliminary Estimates and Calculations Kennedy, Ryan 6/8/2023 8.00 300.00 450.00 Final Estimates and Calculations Final Estimates and Calculations Froject Assistant Arsenault, Marites 6/2/2023 8.00 90.00 180.00 Admin - Formatted Document Arsenault, Marites 6/2/2023 9.00 90.00 180.00		6/8/2023	5.00	680.00	3,400.00	
Testimony	Travel from site tours				•	
Kennedy, Larry 6/27/2023 2.00 680.00 1,360.00 Final Review of report and Testimory Senior Project Manager Nori, Amanda 6/1/2023 4.00 410.00 1,640.00 Testimony and final report Nori, Amanda 6/2023 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 Site Tours Nori, Amanda 6/8/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/8/2023 8.00 410.00 2,050.00 Travel from site tours Nori, Amanda 6/12/2023 2.00 410.00 2,050.00 Testimony and final calculations Senior Analyst Kennedy, Ryan 6/12/203 2.00 300.00 1,950.00 Draft Report Kennedy, Ryan 6/7/2023 6.50 300.00 1,950.00 Praft Report Kennedy, Ryan 6/9/2023 2.00 300.00 1,500.00 Praft Report Kennedy, Ryan 6/9/2023 1.00 300.00 1,500.00 Praft Report Kennedy, Ryan 6/9/2023 1.00 300.00 300.00 Freliminary Estimates and Calculations Kennedy, Ryan 6/9/2023 1.00 300.00 300.00 Freliminary Estimates and Calculations Kennedy, Ryan 6/9/2023 1.00 300.00 450.00 Freliminary Estimates and Calculations Kennedy, Ryan 6/9/2023 1.00 300.00 300.00 Frinal Estimates and Calculations Kennedy, Ryan 6/9/2023 1.00 300.00 450.00 Final Estimates and Calculations Froject Assistant Arsenault, Marites 6/22/2023 2.00 90.00 90.00 180.00 Admin - Formatted Document Arsenault, Marites 6/22/2023 2.00 90.00 90.00 180.00	Kennedy, Larry	6/19/2023	1.00	680.00	680.00	
Final Review of report and Testimony Senior Project Manager	·					
Senior Project Manager Nori, Amanda 6/1/2023 3.0 410.00 1,640.00	· · · · · · · · · · · · · · · · · · ·		2.00	680.00	1,360.00	
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 Testimory and final report Nori, Amanda 6/6/2023 8.00 410.00 3,280.00 Travel for Site Tours Nori, Amanda 6/8/2023 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 6/8/2023 8.00 410.00 3,280.00 Travel from site tours Nori, Amanda 6/3/2023 8.00 410.00 2,050.00 Testimony and final calculations Nori, Amanda 6/3/2023 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 1,950.00 Preliminary Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 1,950.00 Preliminary Estimates and Calculations Kennedy, Ryan 6/8/2023 5.00 300.00 1,950.00 Praft Report Kennedy, Ryan 6/8/2023 5.00 300.00 300.00 1,950.00 Final Estimates and Calculations Kennedy, Ryan 6/1/2023 5.00 300.00 300.00 450.00 Final Estimates and Calculations Kennedy, Ryan 6/1/2023 1.00 300.00 450.00 Final Estimates and Calculations Final Estimates and Calculations Rennedy, Ryan 6/1/2023 1.50 300.00 270.00 Admin - Formatted Document Arsenault, Marites 6/2/2023 2.00 90.00 180.00 Admin - Formatted Document Admin - Formatted Document Totals 90.50 38,700.00	-	a restimony				
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Name		6/6/2023	2.00	300.00	600.00	
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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 Admin - Formatted Document 70.00 90.00 180.00 Admin - Formatted Document Totals 90.50 38,700.00		6/8/2023	5.00	300.00	1,500.00	
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10111 - 2000			90.50		30,700.00	38.700.00
	1012. 2000					30,10000

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

Invoice Number 17387 Aug 21, 2023 Invoice Date Jul 31, 2023 Supply Date USD (US Dollar) Currency **Payment Terms** 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM Supplier CONCENTRIC ENERGY ADVISORS

293 Boston Post Rd W

Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200 508-303-3290 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

2300 Richmona Road	
Lexington, KY 40502	
US (United States)	

Kentucky American Water

Ship To

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
			Inv	oice Amount	\$1,120.00





August 21, 2023

Engagement No: 100237.00 Invoice No: 0017387

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

Phase

Engagement 100237.00 2022-Kentucky American Water-Depr study

Professional Service

Professional Services from July 01, 2023 to July 31, 2023

 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**

Total this Phase \$1,120.00

Total this Invoice \$1,120.00

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

Engagement	100237.00	2022-Kentucky Americ	can Water-De	pr study	Invoice	0017387
Billing I	Backup				Monday, Aug	just 21, 2023
=	nergy Advisors, Inc.	Invoice	0017387 Dat	ed 8/21/2023	• • •	8:56:53 AM
Engagement	100237.00	2022-Kentucky	American Wa	ter-Depr study		
Phase	01	Professional Service				
Professional	Personnel					
			Hours	Rate	Amount	
	oject Manager					
Nori, Amanda		7/20/2023	2.00	410.00	820.00	
	Cost of removal/Life split					
Senior Ar	•	7/00/0000	4.00	000.00	000.00	
	an Management meeting data checks	7/20/2023	1.00	300.00	300.00	
	Totals		3.00		1,120.00	
	Total Labor					1,120.00
				Total this	Phase	\$1,120.00
			7	otal this Enga	gement	\$1,120.00
				Total this	Report	\$1,120.00

Invoice Number 17459

 Invoice Date
 Sep 18, 2023

 Supply Date
 Aug 31, 2023

 Currency
 USD (US Dollar)

Payment Terms 45 days net

AW Contact NIKOLE.BOWEN@AMWATER.COM

Supplier

CONCENTRIC ENERGY ADVISORS

INC

293 Boston Post Rd W

Ste 500

Marlborough, MA 01752-4619

US (United States)

508-263-6200 508-303-3290 Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

8667778426 8565199733

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
			Sub	ototal	\$4,925.00
			Total Tax Am	ount	\$0.00
			Invoice Am	ount	\$4.925.00





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 Professional Service **Professional Personnel** Rate **Amount** Hours Senior VP 2.00 680.00 1,360.00 Senior Project Manager 6.50 410.00 2,665.00 300.00 300.00 Senior Analyst 1.00 Analyst 2.00 300.00 600.00 Totals 11.50 4,925.00 **Total Labor** 4,925.00

\$4,925.00

Total this Phase

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

Engagement 100237.00	2022-Kentucky Ameri	can Water-De	pr study	Invoice	0017459
Billing Backup				Monday, Septem	ber 18, 2023
Concentric Energy Advisors, I	Inc. Invoice	0017459 Dat	ed 9/18/2023	,,	7:53:51 PM
Engagement 100237.0	2022-Kentucky	American Wa	ter-Depr study		
Phase 01	Professional Service				
Professional Personnel					
		Hours	Rate	Amount	
Senior VP					
Kennedy, Larry	8/8/2023	1.00	680.00	680.00	
Information Requ	est responses				
Kennedy, Larry	8/21/2023	1.00	680.00	680.00	
Finalize Testimony	y and Verification				
Senior Project Manager					
Nori, Amanda	8/11/2023	4.00	410.00	1,640.00	
Discover Request	-				
Nori, Amanda	8/14/2023	2.00	410.00	820.00	
Discovery Reques	·	50	440.00	005.00	
Nori, Amanda Call with client	8/17/2023	.50	410.00	205.00	
Senior Analyst					
Kennedy, Ryan	8/10/2023	1.00	300.00	300.00	
Post Filing Service		1.00	300.00	300.00	
Analyst					
Serpico, Nico	8/10/2023	2.00	300.00	600.00	
Information Requi	est				
Totals		11.50		4,925.00	
Total L	_abor				4,925.00
			Total this	: Phase	\$4,925.00
			rota: tills	/ I 11430	Ψ-,525.00
		٦	Total this Engagement \$4,925.		
			Total this	Report	\$4,925.00

 Invoice Number
 23072SK0

 Invoice Date
 Jul 19, 2023

Currency USD (US Dollar)

Payment Terms 45 days net

AW Contact MOLLY.VANOVER@AMWATER.CO

М

Supplier

Kentucky Press Service Inc 101 Consumer Ln Frankfort, KY 40601-8489 US (United States)

502-223-8821

Customer

Kentucky American Water Company

1 Water St

Camden, NJ 08102-1658 US (United States)

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
			Invo	pice Amount	\$65,096.55





KENTUCKY PRESS SERVICE

101 CONSUMER LANE FRANKFORT, KY 40601-Voice (502) 223-8821 Fax (502) 226-3867

Monday, July 17, 2023 03:45 PM

Page 1

Invoice

Molly Loy

Invoice Date 07/17/23

Agency Stoll Keenon Ogden

PO Number

300 West Vine Street

Order 23072SK0

Suite 2100

Lexington, KY 40507-

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-GRAPHI	IC						
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 JO	DURNAL						
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.

07/17/23

23072\$K0



KENTUCKY PRESS SERVICE

101 CONSUMER LANE FRANKFORT, KY 40601-Voice (502) 223-8821 Fax (502) 226-3867

> **Invoice Date PO Number**

Order

Monday, July 17, 2023 03:45 PM

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Invoice

Molly Loy **Agency**

Stoll Keenon Ogden

300 West Vine Street

Suite 2100

Lexington, KY 40507-

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	3						
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 COUN	TY 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.

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Invoice

Molly Loy

Stoll Keenon Ogden

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Suite 2100

Lexington, KY 40507-

Client KY American Water Company

Reps Rachel McCarty

Newspaper

Agency

110110 paper						
Caption	Run Date	Ad Size	Rate Rate Name	Color	Disc.	Total
			Total Adverti	sing		\$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: X Base Period X Forecast Period Version: _ Original X Updated _Revised

ine		Total	Jurisdictional	Jurisdictional		Jurisdictional
0.	Description	Company	%	Unadjusted	Adjustments	Adjusted
l						
2						
3	Base Period Expense:					
4	Total Salary	\$7,792,558	100.00%	\$7,792,558	\$0	\$7,792,558
5	Other Allowances and Compensation	1,065,843		1,065,843	0	1,065,843
ŝ	Sub-total Sub-total	8,858,401		8,858,401	0	8,858,401
7						
3	Employee Benefits:					
)	Pension	25,651		25,651	0	25,651
)	Group Insurance	620,660		620,660	0	620,660
1	Defined Contribution Plan	307,912		307,912	0	307,912
2	401-K Plan	222,362		222,362	0	222,362
3	Sub-total	1,176,586		1,176,586	0	1,176,586
.4						
5	Payroll Taxes:					
6	F.I.C.A.	614,647		614,647	0	614,647
.7	Federal Unemployment	4,222		4,222	0	4,222
8	State Unemployment	6,260		6,260	0	6,260
9	Sub-total	625,129		625,129	0	625,129
0		4.0.000		4.0.0000	40	4.0.000
1	Total Compensation & Taxes	\$10,660,116		\$10,660,116	\$0	\$10,660,116
!						
3						
4						
5	Forecasted Period Expense:	60.254.660	400.000/	\$0.254.660	•	60.254.660
5	Total Salary	\$8,254,660	100.00%	\$8,254,660	0	\$8,254,660
<u>'</u>	Other Allowances and Compensation	712,961		712,961	0	712,961
3	Sub-total	8,967,621		8,967,621	0	8,967,621
)	Freeless Bree Chr.					
0	Employee Benefits:	125.002		125.002		126.002
1	Pension Group Insurance	136,903 972,359		136,903 972,359	0	136,903 972,359
3	Defined Contribution Plan	351,464		972,359 351,464	0	972,359 351,464
3 4	401-K Plan	351,464 253,471		351,464 253,471	0	351,464 253,471
5	Sub-total	1,714,197		1,714,197		1,714,197
6	Jub-tUldi	1,/14,13/		1,/14,13/		1,/14,19/
7	Payroll Taxes:					
8	F.I.C.A.	659,573		659,573	0	659,573
8 9	F.I.C.A. Federal Unemployment	4,082		4,082	0	4,082
0	State Unemployment	3,197		4,082 3,197	0	4,082 3,197
1	Sub-total	666,852		666,852	0	666,852
12	Sub total	000,832		000,032		000,832
13	Total Compensation & Taxes	\$11,348,670		\$11,348,670	\$0	\$11,348,670

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

Line			%		%		%		%		%	Base	%	Forecasted
No.	Description	2018	Change	2019	Change	2020	Change	2021	Change	2022	Change	Period	Change	Period
1 2 3	Total Company (Water Segment)													
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	307,910	=	321,381	=	331,196	=	293,688	:	340,015	=	328,930	=	343,470
9														
10	Ratio of Overtime Hours to	42.400/		44.450/		6 720/		7.440/		0.420/		10.200/		7.740/
11	Straight-Time Hours	12.19%	-	11.46%	=	6.72%	=	7.44%	:	8.42%	=	10.36%	=	7.74%
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	\$9,686,241	_	\$10,162,289	_	\$10,624,639	_	\$9,668,218	•	\$11,767,751	_	\$11,755,284	_	\$12,865,109
19		-	_	<u></u>	=		=		:		=		=	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	17.84%	_	17.35%	_	10.27%	_	11.43%		13.04%	_	15.74%	_	11.02%
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	68.83%	_	68.21%	=	66.36%	=	66.21%	:	63.11%	=	67.31%	=	64.15%
27														
28	Tabel Free leave Bree Ch	2 002 476	2.650/	2 770 050	0.540/	2 542 025	47.750/	2 055 045	2 600/	2 4 4 2 0 6 6	26.000/	2 740 205	22.000/	2 220 040
29 30	Total Employee Benefits	2,883,176	-3.65% -5.89%	2,778,059 1,734,248	-9.54% -27.02%	2,512,925	-17.75% -41.52%	2,066,845 740,152	3.69% 8.06%	2,143,066	26.89% 68.82%	2,719,295	22.09% 39.62%	3,320,048 1,885,169
31	Employee Benefits Expensed Ratio of Employee Benefits Expensed	1,842,709	-5.89%	1,734,248	-27.02%	1,265,687	-41.52%	740,152	8.06%	799,785	08.82%	1,350,196	39.02%	1,885,109
32	to Total Employee Benefits	63.91%		62.43%		50.37%		35.81%		37.32%		49.65%		56.78%
33	to rotal Employee Bellenes	00.5270	-	02.1370	=	30.3770	=	33.0170	:	37.3270	=	13.0370	=	30.7070
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	68.78%		69.91%	_	67.68%	_	65.57%		64.78%	_	62.20%	_	63.61%
39			-		=		=		· •		=		=	
40														
41	Average Employee Levels	136	4.41%	142	1.41%	144	-0.69%	143	4.90%	150	1.33%	152	2.63%	156
42			_		-		_		•		-		_	
43	Year-End Employee Levels	141	0.71%	142	0.70%	143	0.70%	144	4.86%	151	3.31%	156	0.00%	156

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

Line No.	Description	2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Base Period	% Change	Forecasted Period
1 2	<u>Production</u>													
3	Franksia Harra													
4 5	Employee Hours: Straight-Time Hours	76,779	-2.45%	74,898	12.16%	84,003	2.60%	86,186	4.27%	89,862	-5.02%	85,351	-0.30%	85,095
6	Overtime Hours	7,556	8.40%	8,190	-18.07%	6,710	-3.52%	6,474	12.98%	7,314	-7.61%	6,758	-2.98%	6,556
7	Overtime riours	7,550	0.4070	0,150	10.0770	0,710	3.32/0	0,474	12.50%	7,314	7.0170	0,750	2.50%	0,550
8	Total Employee Hours	84,334	· -	83,088	=	90,713	-	92,660	-	97,177	-	92,109	-	91,651
9	, .,		-		=		=		-		=		-	
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	9.84%		10.93%		7.99%		7.51%		8.14%		7.92%		7.70%
12	· ·		-		=		-		-		-		-	
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$2,314,292	-2.74%	\$2,250,980	13.02%	\$2,543,956	3.04%	\$2,621,227	5.38%	\$2,762,284	-2.37%	\$2,696,840	14.31%	\$3,082,660
16	Overtime Dollars	366,036	16.93%	428,007	-17.00%	355,267	-2.77%	345,439	17.09%	404,490	-5.85%	380,841	-4.83%	362,442
17			_		_		_		_		_		_	
18	Total Labor Dollars	\$2,680,328		\$2,678,987	_	\$2,899,223	_	\$2,966,667	-	\$3,166,774	_	\$3,077,681	_	\$3,445,102
19			_		_		_		_		_		_	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	15.82%	_	19.01%	_	13.97%	_	13.18%	_	14.64%	_	14.12%	_	11.76%
22			_		_		_		_		_		_	
23														
24	O&M Labor Dollars	2,680,328	-0.05%	2,678,987	8.22%	2,899,223	2.33%	2,966,667	6.75%	3,166,774	-2.81%	3,077,681	11.94%	3,445,102
25	Ratio of Labor Dollars to													
26	Total Labor Dollars	100.00%	_	100.00%	=	100.00%	_	100.00%	=	100.00%	_	100.00%	_	100.00%
27														
28														
29	Total Employee Benefits	740,835	-9.53%	670,262	-22.35%	520,489	-34.09%	343,033	-0.59%	341,008	54.00%	525,141	49.85%	786,919
30	Employee Benefits Expensed	740,835	-9.53%	670,262	-22.35%	520,489	-34.09%	343,033	-0.59%	341,008	54.00%	525,141	49.85%	786,919
31	Ratio of Employee Benefits Expensed	100.00%		100.00%		100.00%		100.00%		100.000/		100.00%		100.00%
32	to Total Employee Benefits	100.00%	-	100.00%	=	100.00%	=	100.00%	-	100.00%	_	100.00%	-	100.00%
33 34														
34 35	Total Payroll Taxes	212,780	7.93%	229,650	0.82%	231,533	12.51%	260,497	1.98%	265,648	-8.47%	243,135	14.49%	278,362
36	Payroll Taxes Expensed	212,780	7.93%	229,650	0.82%	231,533	12.51%	260,497	1.98%	265,648	-8.47%	243,135	14.49%	278,362
37	Ratio of Payroll Taxes Expensed	212,700	7.5570	223,030	0.0270	231,333	12.5170	200,437	1.50%	203,040	0.4770	243,133	14.4370	270,302
38	to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39			=		=		=		-		=		-	
40														
41	Average Employee Levels	42	2.38%	43	-2.33%	42	0.00%	42	4.76%	44	-4.55%	42	7.14%	45
42	5		-								=			
43	Year-End Employee Levels	42	2.38%	43	-4.65%	41	7.32%	44	-4.55%	42	7.14%	45	0.00%	45
44			-		-		-				_		-	

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

Line No.	Description	2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Base Period	% Change	Forecasted Period
2	<u>Distribution</u>													
3 4	Employee Hours													
5	Employee Hours: Straight-Time Hours	88,645	12.70%	99,899	-4.22%	95,688	-18.99%	77,517	18.77%	92,070	6.60%	98,151	-12.24%	86,136
6	Overtime Hours	11,958	4.72%	12,523	-45.28%	6,853	-33.50%	4,557	36.44%	6,218	51.45%	9,416	0.19%	9,434
7	overtime riburs	11,550		12,525	15.20%	0,033	33.3070	.,557	30.1170	0,210	31.13/0	3,120	0.2370	3,131
8	Total Employee Hours	100,603	-	112,422	=	102,541	-	82,074	-	98,288	-	107,567	-	95,570
9	, .,		-		=		=		-		=		=	
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	13.49%		12.54%		7.16%		5.88%		6.75%		9.59%		10.95%
12			=		=		=		-		-		=	
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$2,399,393	13.70%	\$2,728,091	0.28%	\$2,735,613	-18.33%	\$2,234,122	22.74%	\$2,742,064	7.77%	\$2,955,162	-6.99%	\$2,748,648
16	Overtime Dollars	498,547	9.36%	545,218	-43.14%	309,989	-32.26%	209,978	46.27%	307,133	53.19%	470,493	-1.96%	461,279
17			_		_		_		_		_			
18	Total Labor Dollars	\$2,897,939	_	\$3,273,309	_	\$3,045,602	_	\$2,444,100		\$3,049,198	_	\$3,425,655	_	\$3,209,927
19			_		_		_	,	-		_		_	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	20.78%	_	19.99%	_	11.33%	_	9.40%	_	11.20%	_	15.92%	_	16.78%
22			_		_		_	,	-		_		_	
23														
24	O&M Labor Dollars	1,702,413	92.27%	3,273,309	-6.96%	3,045,602	-19.75%	2,444,100	24.76%	3,049,198	12.35%	3,425,655	-6.30%	3,209,927
25	Ratio of Labor Dollars to													
26	Total Labor Dollars	100.00%		100.00%	_	100.00%	=	100.00%	_	100.00%	_	100.00%	_	100.00%
27														
28														
29	Total Employee Benefits	470,542	74.05%	818,957	-33.24%	546,768	-48.31%	282,609	16.18%	328,347	78.02%	584,515	25.44%	733,201
30	Employee Benefits Expensed	470,542	74.05%	818,957	-33.24%	546,768	-48.31%	282,609	16.18%	328,347	78.02%	584,515	25.44%	733,201
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	100.00%	<u> </u>	100.00%	=	100.00%	=	100.00%	-	100.00%	_	100.00%	-	100.00%
33														
34														
35	Total Payroll Taxes		107.62%	280,597	-13.32%	243,223	-11.76%	214,611	19.19%	255,785	5.80%	270,625	-4.16%	259,360
36	Payroll Taxes Expensed	135,148	107.62%	280,597	-13.32%	243,223	-11.76%	214,611	19.19%	255,785	5.80%	270,625	-4.16%	259,360
37 38	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
	to rotal rayion raxes	100.00%	-	100.00%	=	100.00%	=	100.00%	-	100.00%	=	100.00%	=	100.00%
39 40														
40	Average Employee Levels	63	6.35%	67	0.00%	67	-2.99%	65	3.08%	67	7.46%	72	1.39%	73
42	Average Employee Levels	- 03	= 0.33%	- 37	0.00%	- 37	-2.3370	- 05	3.06%	- 37	7.40%	/2	1.33%	
42	Year-End Employee Levels	69	-4.35%	66	1.52%	67	-4.48%	64	10.94%	71	2.82%	73	0.00%	73
44	rea. Ena Employee Eevels	- 03	7.5570	30	1.52/6	37	5/0 -	54	10.54/0	/1	2.02/0		0.00%	/3

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

Line			%		%		%		%		%	Base	%	Forecasted
No.	Description	2018	Change	2019	Change	2020	Change	2021	Change	2022	Change	Period	Change	Period
1 2 3	Commercial													
4	Employee Hours:													
5	Straight-Time Hours	7,461	-33.17%	4,986	52.42%	7,600	-25.64%	5,651	-7.88%	5,206	10.90%	5,773	41.34%	8,160
6	Overtime Hours	46	-89.07%	5	-80.12%	1	0.00%	1	0.00%	1	1350.00%	15	1013.71%	161
7 8	Total Employee Hours	7,507	-	4,991	_	7,601	_	5,652	_	5,207	_	5,788	_	8,322
9	Total Employee Hours	7,307	-	4,331	=	7,001	=	3,032	=	3,207	_	3,766	=	6,322
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	0.00%		0.00%		0.01%		0.00%		0.02%		0.25%		1.98%
12			-		=		_		=		_		=	
13														
14	<u>Labor Dollars:</u>													
15	Straight-Time Dollars	\$228,962	-24.29%	\$173,344	48.98%	\$258,243	-37.76%	\$160,734	0.14%	\$160,952	37.02%	\$220,535	9.86%	\$242,287
16 17	Overtime Dollars	2,129	-80.94%	406	-83.41%	67	-1.95%	66	-60.12%	26	2678.31%	732	136.90%	1,733
18	Total Labor Dollars	\$231,090	-	\$173,750	_	\$258,310	_	\$160,800	_	\$160,978	_	\$221,267	_	\$244,020
19		7202,000	-	7=10,100	=	7-00/0-0	_	7	=	+	=	,,	=	72.1,020
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	0.00%		0.00%		0.03%		0.04%		0.02%		0.33%		0.72%
22		-	_		=		_		_		_		_	
23														
24	O&M Labor Dollars	231,090	-24.81%	173,750	48.67%	258,310	-37.75%	160,800	0.11%	160,978	37.45%	221,267	10.28%	244,020
25 26	Ratio of Labor Dollars to Total Labor Dollars	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
27	Total Labor Dollars	100.00%	-	100.00%	=	100.00%	=	100.00%	=	100.00%	_	100.00%	=	100.00%
28														
29	Total Employee Benefits	63,873	-31.94%	43,471	6.68%	46,374	-59.91%	18,593	-6.77%	17,335	117.80%	37,754	47.63%	55,738
30	Employee Benefits Expensed	63,873	-31.94%	43,471	6.68%	46,374	-59.91%	18,593	-6.77%	17,335	117.80%	37,754	47.63%	55,738
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	100.00%	: =	100.00%	=	100.00%	_	100.00%	_	100.00%	_	100.00%	_	100.00%
33														
34 35	Total Payroll Taxes	18,345	-18.81%	14,894	38.50%	20,629	-31.55%	14,120	-4.36%	13,504	29.44%	17,480	12.80%	19,717
36	Payroll Taxes Expensed	18,345	-18.81%	14,894	38.50%	20,629	-31.55%	14,120	-4.36%	13,504	29.44%	17,480	12.80%	19,717
37	Ratio of Payroll Taxes Expensed	10,5 15	10.0170	1,,05	30.3070	20,023	31.3370	1,,120	115070	13,30 .	23,0	17,100	12.00%	13,7.17
38	to Total Payroll Taxes	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
39			-		=		_		=		_		=	·
40														
41	Average Employee Levels	7	0.00%	7	14.29%	8	0.00%	8	-12.50%	7	-14.29%	6	0.00%	6
42														
43	Year-End Employee Levels	6	33.33%	8	0.00%	8	0.00%	8	-37.50%	5	20.00%	6	0.00%	6
44														

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

45

Line			%		%	•	%	•	%	•	%	Base	%	Forecasted
No.	Description	2018	Change	2019	Change	2020	Change	2021	Change	2022	Change	Period	Change	Period
1 2 3	Administrative & General													
4	Employee Hours:													
5	Straight-Time Hours	21,589	-10.19%	19,389	0.20%	19,429	-6.66%	18,135	1.49%	18,405	16.10%	21,368	7.12%	22,889
6	Overtime Hours	51	-75.69%	13	66.40%	21	-75.63%	5	-29.39%	4	67.60%	6	7830.38%	476
7					_		_		_		_		_	
8	Total Employee Hours	21,640		19,402	_	19,450	=	18,140	=	18,409	_	21,374	=	23,365
9														
10	Ratio of Overtime Hours to	0.240/		0.050/		0.440/		0.000/		0.020/		0.030/		2.000/
11	Straight-Time Hours	0.24%		0.06%	_	0.11%	_	0.03%	=	0.02%	=	0.03%	=	2.08%
12 13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$855,300	-5.88%	\$804,972	5.12%	\$846,180	-2.01%	\$829,171	26.64%	\$1,050,102	13.15%	\$1,188,176	11.74%	\$1,327,614
16	Overtime Dollars	2,232		642	26.00%	809	-57.18%	346	-58.07%	145	99.08%	289	9080.45%	26,537
17		, -												,,,,
18	Total Labor Dollars	\$857,533	_	\$805,614	_	\$846,989	_	\$829,517	-	\$1,050,247	_	\$1,188,465	_	\$1,354,151
19			=		=		=		-		=		-	
20	Ratio of Overtime Dollars to													
21	Straight-Time Dollars	0.26%		0.08%	_	0.10%	_	0.04%	_	0.01%	_	0.02%	_	2.00%
22		· ·	_				_		_		_	<u>.</u>	_	
23														
24	O&M Labor Dollars	857,533	-6.05%	805,614	5.14%	846,989	-2.06%	829,517	26.61%	1,050,247	13.16%	1,188,465	13.94%	1,354,151
25	Ratio of Labor Dollars to	400.000/		400.000/		400.000/		400.000/		400.000/		100.000/		400.000/
26 27	Total Labor Dollars	100.00%	-	100.00%	_	100.00%	=	100.00%	=	100.00%	=	100.00%	=	100.00%
28														
29	Total Employee Benefits	237,020	-14.96%	201,558	-24.56%	152,057	-36.92%	95,916	17.91%	113,094	79.31%	202,786	52.53%	309,311
30	Employee Benefits Expensed		-14.96%	201,558	-24.56%	152,057	-36.92%	95,916	17.91%	113,094	79.31%	202,786	52.53%	309,311
31	Ratio of Employee Benefits Expensed			,				55,525						,
32	to Total Employee Benefits	100.00%		100.00%		100.00%		100.00%		100.00%		100.00%		100.00%
33			-		=	<u></u>	=		=		=		=	
34														
35	Total Payroll Taxes	68,076	1.44%	69,059	-2.05%	67,641	7.68%	72,838	20.95%	88,101	6.57%	93,888	16.54%	109,414
36	Payroll Taxes Expensed	68,076	1.44%	69,059	-2.05%	67,641	7.68%	72,838	20.95%	88,101	6.57%	93,888	16.54%	109,414
37	Ratio of Payroll Taxes Expensed													
38	to Total Payroll Taxes	100.00%		100.00%	_	100.00%	=	100.00%	=	100.00%	_	100.00%	=	100.00%
39														
40	Average Frankeise Levels	24	4.170/	35	0.000/	27	2.700/	20	14 2007	22	0.0004	22	0.000/	22
41	Average Employee Levels	24	4.17%	25	8.00%	27	3.70%	28	14.29%	32	0.00%	32	0.00%	32
42 43	Voor End Employee Loyels	24	4.17%	25	8.00%	27	3.70%	28	17.86%	22	-3.03%	32	0.00%	32
43 44	Year-End Employee Levels	24	4.1/%	25	8.00%	21	3.70%	28	17.86%	33	-3.03%	32	0.00%	32
44														

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

Line No.	Description	2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Base Period	% Change	Forecasted Period
1	Description	2016	Change	2019	Change	2020	Change	2021	Change	2022	Change	Periou	Change	renou
2	Construction & Other													
3														
4	Employee Hours:													
5	Straight-Time Hours	79,977	11.50%	89,173	16.22%	103,635	-17.15%	85,859	25.87%	108,071	-19.13%	87,396	33.32%	116,513
6	Overtime Hours	13,849	-11.15%	12,304	-41.03%	7,256	28.20%	9,303	38.28%	12,864	14.24%	14,696	-45.23%	8,049
7 8	Total Employee Hours	93,826		101,477	_	110,892	-	95,162	_	120,935	_	102,092	_	124,563
9	Total Employee Hours	33,820	-	101,477	=	110,832	=	95,102	=	120,933	=	102,032	=	124,303
10	Ratio of Overtime Hours to													
11	Straight-Time Hours	17.32%		13.80%		7.00%		10.83%		11.90%		16.82%		6.91%
12			-		=		=		-		-		=	
13														
14	Labor Dollars:													
15	Straight-Time Dollars	\$2,421,617	11.59%	\$2,702,168	20.30%	\$3,250,819	-12.92%	\$2,830,887	30.52%	\$3,694,849	-16.20%	\$3,096,156	35.21%	\$4,186,458
16	Overtime Dollars	597,734	-11.59%	528,462	-38.75%	323,697	34.77%	436,246	48.01%	645,706	15.54%	746,061	-42.97%	425,451
17					_		_		_		_		_	
18	Total Labor Dollars	\$3,019,351	: =	\$3,230,630	_	\$3,574,516	=	\$3,267,133	_	\$4,340,554	_	\$3,842,216	=	\$4,611,909
19														
20 21	Ratio of Overtime Dollars to Straight-Time Dollars	24.00%		10.50%		0.00%		15 410/		17 400/		24.100/		10.100/
22	Straight-Time Dollars	24.68%	-	19.56%	-	9.96%	_	15.41%	-	17.48%	-	24.10%	-	10.16%
23														
24	O&M Labor Dollars	0		0		0		0		0		0		0
25	Ratio of Labor Dollars to	· ·		Ü		· ·		ŭ		ŭ		ŭ		Ū
26	Total Labor Dollars	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
27			=		=		=		=		=		=	
28														
29	Total Employee Benefits	1,040,467	0.32%	1,043,811	-33.99%	689,046	-11.06%	612,810	6.09%	650,160	110.58%	1,369,099	1.66%	1,391,775
30	Employee Benefits Expensed	0		0		0		0		0		0		0
31	Ratio of Employee Benefits Expensed													
32	to Total Employee Benefits	0.00%	. =	0.00%	_	0.00%	_	0.00%	_	0.00%	_	0.00%	=	0.00%
33														
34	Total Davisell Tours	240 207	C 4661	255 722	E7 730/	100 111	26.70%	127.064	C 4404	120.240	100 240/	270.002	0.430/	201 525
35 36	Total Payroll Taxes Payroll Taxes Expensed	240,207 0	6.46%	255,733 0	-57.72%	108,111 0	26.78%	137,064 0	-6.44%	128,240 0	196.24%	379,893 0	0.43%	381,535 0
37	Ratio of Payroll Taxes Expensed	U		U		U		U		U		U		U
38	to Total Payroll Taxes	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
39		2.3070	. =	0.0070	=	0.0070	=	3.0370	=	0.0070	=	3.5370	=	3.3070
40														
41	Average Employee Levels	0		0		0		0		0		0		0
42			=		-		=		=		-		=	
43	Year-End Employee Levels	0		0		0		0		0		0		0
44			•		_		_		_		_		_	

Kentucky American Water Company Case No. 2023-00191 EXECUTIVE COMPENSATION

FOR THE TWELVE MONTHS ENDED: September 30, 2023 (Base Period) FOR THE TWELVE MONTHS ENDED: January 31, 2025 (Forecast Period)

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

Line		Total	Jurisdictional	Jurisdictional		Jurisdictional
No.	Description	Company	%	Unadjusted	Adjustments	Adjusted
L						
<u>2</u> 3						
	Title of Executive: President					
1						
5	Base Period:	4000 000		4000 000	40	4000 000
6	Total Salary	\$253,592	100.00%	\$253,592	\$0	\$253,592
7 8	Other Allowances and Compensation	144,606		144,606	0	144,606
	Sub-total Sub-total	398,198		398,198	0	398,198
9 .0	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
.0					<u> </u>	
21						
22	Forecasted Period:					
23	Total Salary	228,594	100.00%	\$228,594	\$0	\$228,594
4	Other Allowances and Compensation	200,575	<u> </u>	200,575	0	200,575
5	Sub-total	429,169		429,169	0	429,169
5						
7	Employee Benefits:					
28	Pension	0		0	0	0
9	Group Insurance	956		956	0	956
0	Defined Contribution Plan 401-K Plan	15,043		15,043	0	15,043
31 32	401-k Plan Sub-total	14,900 30,899		14,900 30,899	0	14,900 30,899
33	Jub-total	30,033		30,033		30,899
14	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
19						· · · · · · · · · · · · · · · · · · ·
0	Total Compensation and Taxes	\$477,138		\$477,138	\$0	\$477,138
1						
12						
3						
14						
15						

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

e		Total	Jurisdictional	Jurisdictional		Jurisdictional
	Description	Company	%	Unadjusted	Adjustments	Adjusted
	Title of Executive: Vice President Operations					
	Base Period:					
	Total Salary	\$186,058	100.00%	\$186,058	\$0	\$186,058
	Other Allowances and Compensation	80,771		80,771	0	80,771
	Sub-total	266,829		266,829	0	266,829
	Employee Benefits:					
)	Pension	0		0	0	0
	Group Insurance	21,467		21,467	0	21,467
!	Defined Contribution Plan	9,768		9,768	0	9,768
	401-K Plan	7,442		7,442	0	7,442
1	Sub-total	38,677		38,677	0	38,677
,						
i	Payroll Taxes	14,004		14,004	0	14,004
,						
3	Total Compensation	\$319,510		\$319,510	\$0	\$319,510
)					<u> </u>	
	Forecasted Period:					
!	Total Salary	228,594	100.00%	\$228,594	\$0	\$228,594
	Other Allowances and Compensation	80,008		80,008	0	80,008
	Sub-total	308,602		308,602	0	308,602
i		<u> </u>		·	·	·
i	Employee Benefits:					
,	Pension	0		0	0	0
3	Group Insurance	25,263		25,263	0	25,263
)	Defined Contribution Plan	12,001		12,001	0	12,001
)	401-K Plan	10,973		10,973	0	10,973
	Sub-total	48,237		48,237	0	48,237
						
}	Payroll Taxes:					
ļ	F.I.C.A.	14,407		14,407	0	14,407
;	Federal Unemployment	42		42	0	42
i	State Unemployment	33		33	0	33
,	Sub-total	14,482		14,482	0	14,482
					<u> </u>	
	Total Compensation	\$371,321		\$371,321	\$0	\$371,321
		-				
!						
;						
ı						
;						

EXHIBIT 37 SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

Schedule Description

H Gross Revenue Conversion Factor

For electronic version, see KAW_APP_EX37H_110823.pdf.

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

Exhibit 37, Schedule H

Data: <u>X</u>Base Period <u>X</u>Forecast Period Version: _ Original <u>X</u> Updated _Revised Exhibits - Actual Update\[KAWC 2023 Rate Case - Revenue Requirement and Conversion Factor.xlsx]Rev Conversion Factor - SCH H Witness: J.

Newcomb

			Gross			
Line		Total	Revenue Conversion	Percent of Total	Workpaper	
#	Gross Revenue Conversion Factor Calculation	Rate	Factor %	Conversion Factor	Reference	
1	Gross Income from Revenue		100.0000%			
2	Less: Bad Debt Rate/ Uncollectible Expense	0.6040%	0.6040%		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	_	99.2658%			
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	-	94.3025%			
10						
11	Less: Federal income Tax @ 21%	21.00%	19.8035%	77.6578%	•	
12						
	Net Income After Uncollectibles, Reg Assessment Fees, & State &					
13	Federal Income Taxes:	=	74.4990%	100.0000%		
14		-	•		•	
15	Gross Revenue Conversion Factor (1 / Line 13)	_	134.2300%			
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

		Water only		Water only		Water only		Water only		Water only		Water only				
Line		12 Mos Dec		12 Mos Dec		12 Mos Dec		12 Mos Dec		12 Mos Dec		Base	Forecasted	12 Mos Dec	12 Mos Dec	12 Mos Dec
No.	Description	2018	% Change	2019	% Change	2020	% Change	2021	% Change	2022	% Change	Period	Period	2025	2026	2027
1																
2	Operating Revenues	\$ 92,187,454	6.59%	\$ 98,258,432	1.66%	\$ 99,894,134	2.54%	102,433,385	6.71%	\$ 109,311,080	2.57%	\$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

47 48 Exhibit 37 - Schedule I-2
Revenues\[KAWC 2023 Rate Case - Exhibit 37 (I-2),(I-3),(I-4),(I-5) Revenue Statistics.xlsx]Exh Sch. I
Witness Responsible: Chuck Rea

Line							Base	Forecasted		3 Projected Ca	lendar Years	
No.	Description	2018	2019	2020	2021	2022	Period	Period	2024	2025	2026	2027
1												
2	Revenue by Customer Class:	450 500 440	452 452 255	450 200 002	457 200 027	450 200 024	464 065 760	464.070.004	464 060 657	652 402 520	652 240 257	462 242 407
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	Total	332,074,467	353,330,404	355,632,413	3101,117,437	\$103,920,334	3103,730,464	\$112,033,034	\$111,604,350	\$113,279,310	\$113,023,007	\$113,671,413
13	Number of Customers:											
14	12-Month Average:											
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		9,390	9,489	9,642	9,632		9,876	9,997
17	Industrial	31	30	9,205	9,267 26	9,390 26	26	26	9,632 26	9,755 26	26	26
		735	754	749	752	768	775	779	779	779	779	779
18	Municipal & OPA											
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	T	424.624	122.055	424.462	425.654	426.006	427.642	420.222	420.224	440.405	444.600	442.700
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	End of Period:											
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	Average Revenue per Customer:											
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
46				•				•	•			

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

43

44

45

Sales For Resale

Miscellaneous

Fire Services

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: Churk Rea

								Revenues\[KAW	'C 2023 Rate Case - E	xhibit 37 (I-2),(I-3),(I-		:istics.xlsx]Exh Sch. ponsible: Chuck Rea
Line No.	Description	2018	2019	2020	2021	2017	Base Period	Forecasted Period	2024	3 Projected C 2021	alendar Years 2026	2027
1	Sesamption	2010	2013	2020	2021	2017	1 01100	1 01100	2021	2021	2020	2027
	Revenue by Customer Class:											
3	Residential											
4	Commercial											
5	Industrial											
6	Municipal & OPA											
7	Sales For Resale											
8	Miscellaneous											
9	Fire Services											
10												
11	Total		ALL COMPANY OPE	ERATIONS ARE JURIS	DICTIONAL							
12												
13	Number of Customers:											
14	12-Month Average:											
15	Residential											
16	Commercial											
17	Industrial											
18	Municipal & OPA											
19	Sales For Resale											
20	Miscellaneous											
21	Fire Services											
22												
	Total											
24												
25												
	End of Period:											
27	Residential											
28	Commercial											
29	Industrial											
30	Municipal & OPA											
31	Sales For Resale											
32	Miscellaneous											
33	Fire Services											
34												
	Total											
36												
37	A Barrers and Creaters											
	Average Revenue per Customer:											
39	Residential											
40	Commercial											
41 42	Industrial Municipal & OPA											
42	iviunicipal & OPA											

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

Line							Base	Forecasted		3 Projected Cale	ndar Years	2027
No.	Description	2018	2019	2020	2021	2022	Period	Period	2024	2025	2026	2027
1												
	Sales by Customer Class:	F C4F 700	F 024 7F2	6 072 570	F 074 F70	F 007 476	C 402 040	F 740 440	F 740 777	F 722 222	E 74E 422	F CO7 41
3	Residential	5,645,780	5,931,753	6,072,579	5,874,579	5,987,176	6,183,949	5,748,449	5,749,777	5,732,222	5,715,122	5,697,1
4 5	Commercial Industrial	3,765,249 665,446	3,915,895 624,578	3,622,902 550,533	3,805,284 565,901	4,057,006 546,404	4,184,120 552,429	4,111,316 571,807	4,106,831 571,807	4,166,128 571,807	4,225,274 571,807	4,284,3 571,8
6	Municipal & OPA	1,207,451	1,193,100	1,006,943	1,135,999	1,204,450	1,178,931	1,209,547	1,209,547	1,209,547	1,209,547	1,209,5
7	Sales For Resale	458,647	320,900	240,026	271,739	310,134	331,570	269,885	269,885	269,885	269,885	269,8
8	Miscellaneous	7,244	8,197	4,809	6,155	12,617	13,116	8,990	8,990	8,990	8,990	8,9
9	Miscellaneous	7,244	0,197	4,009	0,133	12,017	13,110	0,550	8,990	0,550	8,990	0,5
	Fotal .	11,749,816	11,994,423	11,497,793	11,659,656	12,117,786	12,444,116	11,919,994	11,916,837	11,958,579	12,000,625	12,041,69
11				==, ::: ; : : :		,,			,			
12												
	Number of Customers:											
-	12-Month Average:											
15	Residential	119,360	120,704	122,008	123,090	124,036	124,693	126,188	126,101	127,114	128,145	129,16
16	Commercial	9,096	9,126	9,205	9,267	9,390	9,489	9,642	9,632	9,755	9,876	9,99
17	Industrial	31	30	26	26	26	26	26	26	26	26	2
18	Municipal & OPA	735	754	749	752	768	775	779	779	779	779	77
19	Sales For Resale	14	15	16	16	16	19	19	19	19	19	1
20	Miscellaneous	39	46	45	45	54	63	62	62	62	62	(
21												
22	rotal rotal	129,275	130,675	132,049	133,197	134,291	135,066	136,716	136,620	137,755	138,907	140,04
23					, , , , , , , , , , , , , , , , , , ,	<u> </u>	· · · · · · · · · · · · · · · · · · ·	 -	·	<u>'</u>		
24												
	End of Period:											
26	Residential	119,500	121,176	122,528	123,551	124,255	125,306	126,533	126,442	127,412	128,466	128,46
27	Commercial	9,064	9,161	9,192	9,290	9,399	9,578	9,666	9,650	9,770	9,894	9,89
28	Industrial	31	26	26	26	26	27	26	26	26	26	. 2
29	Municipal & OPA	744	750	746	753	770	782	779	779	779	779	77
30	Sales For Resale	13	15	16	15	17	20	19	19	19	19	1
31	Miscellaneous	43	43	43	45	61	65	62	62	62	62	6
32												
33	Total .	129,395	131,171	132,551	133,680	134,528	135,778	137,085	136,978	138,069	139,246	139,24
34												
35												
36												
37	Average Sales per Customer:											
38	Residential	47	49	50	48	48	50	46	46	45	45	4
39	Commercial	414	429	394	411	432	441	426	426	427	428	42
40	Industrial	21,759	20,936	21,380	21,765	21,016	20,912	21,993	21,993	21,993	21,993	21,99
41	Municipal & OPA	1,643	1,583	1,345	1,510	1,568	1,521	1,553	1,553	1,553	1,553	1,5
	Sales For Resale	32,375	21,880	14,621	17,073	19,184	17,451	14,205	14,205	14,205	14,205	14,2
42								· ·				
42 43	Miscellaneous	185	177	106	136	233	209	145	145	145	145	1
		185	177	106	136	233	209	145	145	145	145	1

47 Note: Sales are stated in 1000 Gallons

46

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

47 Note: Sales are stated in 1000 Gallons

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							Base	Forecasted		3 Projected C	alendar Years	
No.	Description	2018	2019	2020	2021	2022	Period	Period	2024	2025	2026	2027
1												
	Sales by Customer Class:											
3	Residential											
4	Commercial											
5	Industrial											
6	Municipal & OPA											
7	Sales For Resale											
8 9	Miscellaneous											
	Total											
11	Total		ALL COMPANY OPE	DATIONS ARE ILIDIS	DICTIONAL							
12			ALL CONTRACT OF L	MATIONS AND JOHN	DICTIONAL							
	Number of Customers:											
	12-Month Average:											
15	Residential											
16	Commercial											
17	Industrial											
18	Municipal & OPA											
19	Sales For Resale											
20	Miscellaneous											
21												
	Total											
23												
24												
	End of Period:											
26	Residential											
27	Commercial											
28	Industrial											
29	Municipal & OPA											
30	Sales For Resale											
31	Miscellaneous											
32	T											
33 34	Total											
35												
36												
	Average Revenue per Customer:											
38	Residential											
39	Commercial											
40	Industrial											
41	Municipal & OPA											
42	Sales For Resale											
43	Miscellaneous											
44												
45												
46												

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

			13-Month					13-Month
Line	Class of		Average Net			Adjusted		Average
No.	Capital	Reference	Carrying Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	W/P - 7-3	\$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	311,462,178	52.22%	0.33	311,462,178	10.75%	5.610%
9								
10	Total Capital		\$596,457,432		\$0.64	\$596,457,433		7.800%
11								
12								
13								
14								
15								

\$0.64

16

(1) JDITC:

W/P - 7-7

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

Data: Base F	eriod _X_ Forec	asted Period	
Type of Filing:	Original	K Updated	Revised

W/P - 7-7

15 16

(1) JDITC

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	322,943,328	52.269%	1	322,943,329	10.750%	5.620%
9								
10	Total Capital		\$617,859,030	100.000%	\$1	\$617,859,031		7.830%
11								
12								
13								
14								

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

Data: ַ	_X_	Base	Period	For	ecaste	ed Period	
Type o	f Fil	ing: _	0	riginal _.	X	Updated	 Revised

W/P - 7-7

15 16

(1) JDITC:

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	Class of		Net Carrying			Adjusted		Terminal
No.	Capital	Reference	Amount	% of Total	Add (1)	Capital	Cost Rate	Weighted Cost
1								
2	Short-Term Debt	J-2, Page 2	\$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		\$556,753,028	100.000%	\$1	\$556,753,028		7.740%
11					_			
12								
13								
14								

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

Exhibit 37, Schedule		asted Period	se Period _X_ Foreca	Data: Ba
Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch	Revised	X Updated _	OriginalX	Type of Filing
Witness Responsible: Nick Fu				
Page 1 c				

Line No.	Issue	Reference	Amount Outstanding	Interest Rate	Interest Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	\$10,381,181	5.001%	\$519,163
5					
6					
7	Weighted Cost of Short-Term Debt		5.001%		

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

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

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

Witness Responsible: Nick Furia

Page 2 of 2

Line No.	Issue	Reference	Amount Outstanding	Interest Rate	Interest Requirement
1					
2					
3					
4	Promissory Note	W/P - 7-3	\$6,117,979	5.450%	\$333,430
5					
6					
7	Weighted Cost of Short-Term Debt		5.450%		

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

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

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

										Annual Amort.				
Line	Debt Issue	Issue	Maturity	Amount	Cost Rate	Cost Rate	Bond Rating	Annualized	Principal	of Issue	Unamortized	Unamortized	Unamortized	Carrying
No.	Type & Rate	Date	Date	Outstanding	at Issue	at Maturity	at Issue	Interest	Amount	Expense	Discount	Debt Expense	Gain/Loss	Value
1														
2														
3	General Mortgage Bonds:													
4														
5	Series 6.96% GMB	12/01/93	12/01/23	\$0	6.960%	0.000%	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,420	0	4,874	0	7,495,126
7	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,252	0	10,887	0	8,989,113
8														
9	AWCC Inter-Company Notes:													
10														
11	Series 6.593% Note	10/22/07	10/15/37	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,581	0	210,895	0	46,789,105
12	Series 2.45% Note	11/14/19	10/1/2029	45,390,000	2.450%	2.580%	N/A	1,171,062	45,390,000	58,875	0	275,241	0	45,114,759
13	Series 2.45% Note	11/14/19	10/01/29	26,000,000	2.450%	2.590%	N/A	673,400	26,000,000	36,394	0	170,141	0	25,829,859
14	Series 0.7% Note	09/08/20	09/01/23	0	0.700%	0.000%	N/A	0	0	0	0	0	0	0
15	Series 3.9% Note	09/01/23	08/31/26	0	3.900%	0.000%	N/A	0	0	0	0	0		0
16	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
17	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
18	Series 4.00% Note	11/17/16	12/01/46	5,000,000	4.000%	4.063%	N/A	203,150	5,000,000	3,132	30,237	38,177	0	4,931,586
19	Series 3.75% Note	09/13/17	09/01/47	5,000,000	3.750%	3.795%	N/A	189,750	5,000,000	2,243	11,551	39,108	0	4,949,341
20	Series 4.15% Note	05/22/19	06/01/49	16,000,000	4.150%	4.202%	N/A	672,320	16,000,000	8,376	68,725	135,144	0	15,796,131
21	Series 3.25% Note	05/24/21	06/01/51	13,000,000	3.250%	3.295%	N/A	428,350	13,000,000	5,857	32,698	121,564	0	12,845,738
22	Series 4.45% Note	05/18/22	06/01/32	10,000,000	4.450%	4.566%	N/A	456,600	10,000,000	11,576	23,080	61,837	0	9,915,083
23	Proposed 2023 Issuance (3-year)	09/15/23	06/01/26	19,000,000	3.625%	4.134%	N/A	785,460	19,000,000	96,669	0	132,920	0	18,867,080
24	Proposed 2023 Issuance (5-year)	09/01/23	09/01/28	26,000,000	3.875%	4.058%	N/A	1,055,080	26,000,000	47,648	0	170,870	0	25,829,130
25	Proposed 2024 Issuance (10-year)	05/01/24	06/01/34	14,000,000	5.904%	5.974%	N/A	836,360	14,000,000	9,917	0	130,667	0	13,869,333
26	Proposed 2024 Issuance (30-year)	05/01/24	06/01/54	14,000,000	6.201%	6.224%	N/A	871,360	14,000,000	3,306	0	136,889	0	13,863,111
27														
28	Carry Over Unamortized Debt Expense													
29	Redeemed - Carryover	N/A	N/A	0	0.000%	0.000%	N/A	0	0	46,569	0	654,404	0	(654,404)
30														
31														
32	Total Long-Term Debi	t and Annualized Cost		\$284,749,000				\$12,953,402	\$284,749,000	\$352,814	\$166,291	\$2,293,617	\$0	\$282,289,092
33														
34														
35		Annualized Cost Rate		4.590%										

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

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

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

										Annual Amort.				
Line	Debt Issue	Issue	Maturity	Amount	Cost Rate	Cost Rate	Bond Rating	Annualized	Principal	of Issue	Unamortized	Unamortized	Unamortized	Carrying
No.	Type & Rate	Date	Date	Outstanding	at Issue	at Maturity	at Issue	Interest	Amount	Expense	Discount	Debt Expense	Gain/Loss	Value
1														
2														
3	General Mortgage Bonds:													
4														
5	Series 6.96% GMB	12/01/93	12/01/23	\$7,000,000	6.960%	6.992%	N/A	489,440	\$7,000,000	2,272	\$0	410	\$0	\$6,999,590
6	Series 7.15% GMB	02/01/97	02/01/27	7,500,000	7.150%	7.182%	N/A	538,650	7,500,000	2,420	0	8,102	0	7,491,898
7	Series 6.99% GMB	06/01/98	06/01/28	9,000,000	6.990%	7.026%	N/A	632,340	9,000,000	3,252	0	15,223	0	8,984,777
8														
9	AWCC Inter-Company Notes:													
10														
11	Series 6.593% Note	10/22/07	10/15/37	47,000,000	6.593%	6.628%	N/A	3,115,160	47,000,000	16,581	0	233,002	0	46,766,998
12	Series 2.45% Note	11/14/19	10/01/29	45,390,000	2.450%	2.580%	N/A	1,171,062	45,390,000	58,875	0	353,741	0	45,036,259
13	Series 2.45% Note	11/14/19	10/01/29	26,000,000	2.450%	2.590%	N/A	673,400	26,000,000	36,394	0	218,665	0	25,781,335
14	Series 0.7% Note	09/08/20	09/01/23	0	0.700%	0.000%	N/A	0	0	5,099	0	1,197	0	(1,197)
15	Series 3.9% Note	09/01/23	08/31/26	0	3.900%	0.000%	N/A	0	0	0	0	0	0	0
16	Series 5.05% Note	11/21/11	10/15/37	20,000,000	5.050%	5.050%	N/A	1,010,000	20,000,000	0	0	0	0	20,000,000
17	Series 4.00% Note	05/15/13	10/15/37	7,859,000	4.000%	4.000%	N/A	314,360	7,859,000	0	0	0	0	7,859,000
18	Series 4.00% Note	11/17/16	12/01/46	5,000,000	4.000%	4.063%	N/A	203,150	5,000,000	3,132	32,083	40,507	0	4,927,410
19	Series 3.75% Note	09/13/17	09/01/47	5,000,000	3.750%	3.795%	N/A	189,750	5,000,000	2,243	12,234	41,416	0	4,946,350
20	Series 4.15% Note	05/22/19	06/01/49	16,000,000	4.150%	4.202%	N/A	672,320	16,000,000	8,376	72,491	142,546	0	15,784,963
21	Series 3.25% Note	05/24/21	06/01/51	13,000,000	3.250%	3.295%	N/A	428,350	13,000,000	5,857	34,354	127,718	0	12,837,928
22	Series 4.45% Note	05/18/22	06/01/32	10,000,000	4.450%	4.566%	N/A	456,600	10,000,000	11,576	27,276	73,076	0	9,899,648
23	Proposed 2023 Issuance (3-year)	09/15/23	06/01/26	19,000,000	3.625%	3.879%	N/A	737,010	19,000,000	48,335	0	261,812	0	18,738,188
24	Proposed 2023 Issuance (5-year)	09/01/23	09/01/28	26,000,000	3.875%	3.967%	N/A	1,031,420	26,000,000	23,824	0	234,400	0	25,765,600
25	Proposed 2024 Issuance (10-year)	05/01/24	06/01/34	0	5.904%	0.000%	N/A	0	0	0	0	0	0	0
26	Proposed 2024 Issuance (30-year)	05/01/24	06/01/54	0	6.201%	0.000%	N/A	0	0	0	0	0	0	0
27														
28	Carry Over Unamortized Debt Expense													
29	Redeemed - Carryover	N/A	N/A	0	0.000%	0.000%	N/A	0	0	46,569	0	716,496	0	(716,496)
30														
31														
32	Total Long-Term Debt	and Annualized Cost		\$263,749,000				\$11,663,012	\$263,749,000	\$274,805	\$178,438	\$2,468,311	\$0	\$261,102,251
33														
34														
35		Annualized Cost Rate		4.470%										

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

Data: Base Peri	od _X_ Forecast	ed Period	
Type of Filing:	OriginalX_	Updated	Revised
Workpaper Reference	ce No(s): W/P -	7-5	

Exhibit 37, Schedule J-5
Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-5
Witness Responsible: Nick Furia
Page 1 of 2

Line No.	Dividend Rate, Type & Par Value	Date Issued	Amount Outstanding	Premium or Discount	Unamortized Issue Expense	Gain or Loss on Reaquired Stock	Net Proceeds	Annual Amort. of Issue Expense	Cost Rate at Issue	Cost Rate at Maturity	Annualized Dividends
2											
3											
4				_							
5	8.47% Series, \$100 Par	01/24/92	\$2,250,000	\$0	\$4,571	\$0	\$2,245,429	\$386	8.470%	8.500%	\$190,861
6											
7											
8											
9 10	Total		\$2,250,000	\$0	\$4,571	\$0	\$2,245,429	\$386			\$190,861
	TOtal		\$2,230,000	 	34,371	30	32,243,429	2300			\$190,001
11											
12	Americalized Cook Date		0.5000/								
13	Annualized Cost Rate		8.500%								

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

Data: _X_ Base Period ___ Forecasted Period
Type of Filing: ____ Original __X__ Updated _____ Revised
Workpaper Reference No(s): W/P - 7-5

Exhibit 37, Schedule J-5
Capital Structure\[KAWC 2023 Rate Case - Capital Structure.xlsx]Sch J-5
Witness Responsible: Nick Furia

Page 2 of 2

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

EXHIBIT 37 SCHEDULE K

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

KENTUCKY-AMERICAN WATER COMPANY

Case No. 2023-00191

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

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

Schedule Description

K Comparative Financial Data

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

For electronic version, see KAW_APP_EX37K_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 I-1 and K.xlsx]Sch K
Witness Responsible: Jeffrey Newcomb and Nick Furia

Line		Water Only	Mater Only	Base	Forecasted								
No.	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	Water Only 2022	Period	Period
1													
2	Plant Data:												
3	Utility Plant in Service												
4	Intangible Plant	\$731,696	\$731,696	\$819,584	\$819,584	\$820,785	\$1,302,312	\$1,318,370	\$1,402,679	\$1,402,679	\$1,226,112	\$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													
12	Less: Accumulated Depreciation	136,440,486	130,096,837	141,199,706	131,081,285	143,948,248	157,187,613	170,774,000	174,920,211	192,174,657	203,192,644	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													<u>.</u>
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													<u>.</u>
24													
25	Capital Structure:												
26	(\$'s Based on Period-End Accounts)												
27	Long-Term Debt	\$200,249,000	\$200,249,000	\$197,999,000	\$200,707,569	\$205,693,775	\$205,695,672	\$221,614,487	\$221,619,209	\$234,587,403	\$211,563,729	\$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

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

46

Exhibit 37, Schedule K-1
Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K
Witness Responsible: Jeffrey Newcomb and Nick Furia

Line No.	Description	Water Only 2013	Water Only 2014	Water Only 2015	Water Only 2016	Water Only 2017	Water Only 2018	Water Only 2019	Water Only 2020	Water Only 2021	Water Only 2022	Base Period	Forecasted Period
1	Condemned Income Statement Date												
3	Condensed Income Statement Data: Operating Revenues	\$83,342,330	\$88,426,563	\$90,803,923	\$94,865,125	\$97,774,694	\$92,187,454	\$98,258,432	\$99,894,134	\$102,433,385	\$109,311,080	\$112,124,081	\$114,541,046
4	Operating Revenues Operating Expenses	\$65,542,550	\$66,420,505	\$90,803,923	\$94,805,125	\$97,774,094	\$92,187,454	\$98,258,452	\$99,694,134	\$102,433,365	\$109,511,080	\$112,124,081	\$114,541,040
5	(Excluding Income Taxes)	51,141,917	51,391,750	53,863,128	54,977,083	55,870,415	58,295,067	60,627,730	63,933,352	64,373,112	64,552,416	71,175,679	85,896,325
6	State Income Taxes - Current	581,290	867,876	1,114,821	1,130,667	1,129,876	108,376	(496,038)	103,326	198,895	04,552,410	39,016	(133,565
7	Deferred SIT - Accelerated Depreciation	0	007,070	0	0	0	0	(450,030)	0	0	0	0	(155,505
8	Deferred SIT - Other	495,456	644,940	767,184	558,118	562,400	(96,082)	997,947	636,146	1,097,697	1,292,066	1,008,360	1,015,092
9	Federal Income Taxes - Current	197,027	3,776,789	8,573,873	2,816,627	4,803,637	671,421	(1,418,355)	548,659	948,778	0	1,126,690	96,567
10	Deferred FIT - Accelerated Depreciation	0	0	0,575,675	0	4,003,037	0/1,421	(1,410,555)	0	0	0	0	0,507
11	Deferred FIT - Other	7,239,945	4,903,237	294,477	6,582,354	7,210,315	(1,765,962)	3,443,292	2,244,712	4,162,594	5,356,346	4,754,739	2,470,110
12	Deferred FIT - ITC	0	0	0	0	0	(1), 03,302)	5, 1.15,252	2,2,, 22	1,202,55	3,330,310	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,170,210
13	Amortization of ITC	(84,797)	(84,797)	(84,797)	(84,797)	(82,905)	(70,840)	(70,840)	(70,840)	(70,839)	(63,066)	(11,833)	0
14		(0.),,	(0.)	(0.),	(0.).0.7	(==,===)	(1.2)2.12)	(1.5)5.15)	(10)010)	(: 5,555)	(00,000)	(==/===)	
15	Operating Income	23,771,491	26,926,768	26,275,236	28,885,073	28,280,957	35,045,474	35,174,695	32,498,779	31,723,149	38,173,318	34,031,429	25,196,517
16					,,		,,		,,	,,-	,	- 1,,	
17	AFUDC	1,139,458	452,869	1,104,334	1,550,345	863,609	1,104,713	1,867,974	1,751,465	659,895	562,012	634,860	1,657,219
18	Other Income (Deductions), Net	(49,199)	739,179	161,748	(125,987)	4,746,044	1,369,520	(49,169)	6,516	(199,332)	(170,927)	(199,918)	0
19	, , , , , , , , , , , , , , , , , , , ,			•		· · ·				, , ,			
20	Income Available for Fixed Charges	24,861,751	28,118,816	27,541,319	30,309,431	33,890,610	37,519,708	36,993,501	34,256,759	32,183,712	38,564,403	34,466,371	26,853,736
21	Interest Charges	11,660,167	11,892,600	12,232,463	12,009,017	12,296,467	12,558,909	13,165,897	10,551,432	9,745,375	10,431,344	12,455,537	13,562,094
22	-												
23	Net Income	13,201,584	16,226,217	15,308,856	18,300,414	21,594,143	24,960,799	23,827,604	23,705,328	22,438,337	28,133,059	22,010,833	13,291,642
24	Preferred Dividends	381,150	381,150	381,150	190,575	190,575	190,575	190,575	190,575	190,575	190,575	190,575	190,575
25	•												
26	Net Income to Common Equity	\$12,820,434	\$15,845,067	\$14,927,706	\$18,109,839	\$21,403,568	\$24,770,224	\$23,637,029	\$23,514,753	\$22,247,762	\$27,942,484	\$21,820,258	\$13,101,067
27													
28													
29	AFUDC as a Percent of Net Income	8.63%	2.79%	7.21%	8.47%	4.00%	4.43%	7.84%	7.39%	2.94%	2.00%	2.88%	12.47%
30													
31	AFUDC as a Percent to Earnings												
32	Available for Common Equity	8.89%	2.86%	7.40%	8.56%	4.03%	4.46%	7.90%	7.45%	2.97%	2.01%	2.91%	12.65%
33													
34	Cost of Capital:												
35	Embedded Cost of Long-Term Debt	6.01%	6.13%	6.23%	6.06%	6.00%	6.13%	5.97%	4.80%	4.19%	4.97%	4.47%	4.59%
36	Embedded Cost of Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.51%	8.50%
37													
38	Fixed Charge Coverages:												
39	Pre-Tax Interest Coverage	2.86	3.21	3.12	3.44	3.86	2.90	3.00	3.57	3.95	4.33	3.32	2.23
40	Pre-Tax Interest Coverage												
41	(Excluding AFUDC)	2.76	3.18	3.03	3.31	3.79	2.81	2.85	3.41	3.89	4.27	3.27	2.11
42	After-Tax Interest Coverage	2.13	2.36	2.25	2.52	2.76	2.99	2.81	3.25	3.30	3.70	2.77	1.98
43	After-Tax Fixed Charge Coverage	2.06	2.29	2.18	2.48	2.71	2.94	2.77	3.19	3.24	3.63	2.73	1.95

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

Kentucky American Water Company Case No. 2023-00191 COMPARATIVE FINANCIAL DATA

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD DATE CERTAIN: FOR THE PERIODS INDICATED TYPE OF FILING: ___ ORIGINAL _X_ UPDATED __ REVISED WORKPAPER REFERENCE NO(S): N/A

Exhibit 37, Schedule K-1
Exhibits\[Exhibit 37 I-1 and K.xlsx]Sch K
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 Stock and Bond Ratings:												
3 Moody's Bond Ratings:												
4 S&P Bond Rating		ΔIIR	OND AND PREEL	RRED STOCK ISSUI	S ARE PRIVATELY	PI ACED AND THE	REFORE NOT RAT	FD				
5 Moody's Preferred Stock Rating		ALL	OND AND THE E	MILE STOCK 15501	JANET MIVALEET	TEACED AND THE	MEI ONE, MOT HAT	LD.				
6 S&P Preferred Stock Rating												
7												
8												
9 Common Stock Related Data:												
10 Shares Outstanding - Year-End	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391
11 Shares Outstanding - Monthly Average	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391	1,567,391
12												
13 Earnings per Share - Weighted Average	\$8.18	\$10.11	\$9.52	\$11.55	\$13.66	\$15.80	\$15.08	\$15.00	\$14.19	\$17.83	\$13.92	\$8.36
14												
15 Dividends Paid per Share	\$5.29	\$7.56	\$7.20	\$7.81	\$9.21	\$7.75	\$9.16	\$10.90	\$10.08	\$7.43	\$8.87	\$5.02
16 Dividends Declared per Share	\$5.29	\$7.56	\$7.20	\$7.81	\$9.21	\$7.75	\$9.16	\$10.90	\$10.08	\$7.43	\$8.87	\$5.02
17 Dividend Payout Ratio (Declared Basis)18	64.67%	74.78%	75.63%	67.62%	67.42%	49.05%	60.74%	72.67%	71.04%	41.67%	63.72%	60.05%
19 Market Price - High/Low												
20 1st Quarter												
21 2nd Quarter		NO MARKET P	RICE IS AVAILABL	E FOR KENTUCKY	AMERICAN WATE	R COMPANY. STO	OCK IS NOT PUBLIC	LY TRADED.				
22 3rd Quarter												
23 4th Quarter												
24												
25 Book Value per Share (Year-End)	\$104.48	\$107.00	\$109.26	\$119.19	\$126.75	\$128.48	\$137.27	\$147.32	\$149.99	\$166.92	\$183.29	\$206.04
26 27												
28 Rate of Return Measures:												
29 Return on Common Equity (Average)	7.94%	9.56%	8.81%	10.12%	11.10%	12.38%	11.35%	10.54%	9.55%	11.25%	7.95%	4.29%
30												
31 Return on Total Capital - (Average)	6.64%	7.36%	7.13%	7.61%	7.10%	8.59%	8.29%	7.27%	6.85%	8.06%	6.63%	4.35%
32												
33 Return on Net Plant in Service (Average)	5.03%	5.52%	5.26%	5.45%	5.00%	6.04%	5.84%	5.15%	4.83%	5.59%	4.84%	3.47%
34												
35												
36 Other Financial and Operating Data:												
37 Mix of Sales (Gas and Electric)			NOT	APPLICABLE TO KE	NTUCKY-AMERIC	AN WATER COMP	ANY					
38												
39 Mix of Fuel (Gas and Electric)40			NOT	APPLICABLE TO KE	NTUCKY-AMERIC	AN WATER COMP	ANY					
41 Composite Depreciation Rate	2.17%	2.19%	2.10%	2.18%	2.22%	2.22%	2.28%	2.35%	2.35%	2.30%	2.29%	2.99%
42 Composite Depreciation Rate	2.1/70	2.19%	2.10%	2.10%	2.2270	2.2270	2.28%	2.33%	2.33%	2.30%	2.29%	2.99%
43												
44 Return on net plant calculat	ad by dividing utility	onorating income	by average not n	lant								

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: _X_ B	ase Period _X_	Forecasted	d Period	
Type of Filin	ng: Origi	nalX_	Updated	Revised

Exhibit 37, Schedule L Tariffs\[Exhibit 37 L.xlsx]Sch L Witness Responsible: Jeffrey Newcomb

ine 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			
5			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
18			QIP Rates as described in the testimony of Mr. Jeffrey Newcomb.
9			
30			The Company is proposing the addition of a Universal Affordability Program as described in the testimony of Mr. Chuck Rea.
1			
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	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		Schedule				Other	Sale
Number	Adjustments	Reference	Residential	Commercial	Industrial	Public Authorities	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		\$112,274	\$1,012,728	\$217,005	\$449,101	(\$238,976)
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		\$140,794	\$621,449	(\$14,575)	\$0	\$2,299,799

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

Exhibit 37, Schedule M-1

Witness Responsible: Chuck Rea

Line Number	Adjustments	Schedule Reference	Late Payment Fee	Rent	Rent I/C	NSF Check Charge	Application/ Initiation Fee
1							
2	To Adjust for the Forecast Period	Schedule M2-M3	\$58,682	\$76,076	\$17,508	(\$3,748)	\$50,878
3	,		, ,	,-	. ,	(1-)	,
4							
5							
6							
7	Total		\$58,682	\$76,076	\$17,508	(\$3,748)	\$50,878
8							
9							
10							
11			Usage	Reconnect	Miscellaneous		
12			Data	Fee	Service		Total
13							
14							4
15	To Adjust for the Forecast Period	Schedule M2-M3	(\$1,331)	(\$46,055)	(\$32,214)		\$119,795
16							
17							
18 19							
20	Total		(\$1,331)	(\$46,055)	(\$32,214)		\$119,795
20	Total		(\$1,551)	(346,033)	(\$52,214)		7119,795

Kentucky-American Water Company Case No. 2023-00191 Revenue Summary

Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

Exhibit 37, Schedule M-1

Witness Responsible: Chuck Rea

Line		Schedule				Other	Sale
Number	Adjustments	Reference	Residential	Commercial	Industrial	Public Authorities	for Resale
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		\$13,875,856	\$6,825,344	\$665,813	\$1,716,679	\$259,481
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		\$851,588	\$1,159,966	\$23,288	\$0	\$25,378,016

Kentucky-American Water Company Case No. 2023-00191 Revenue Summary

Summary of Adjustments for Operating Revenues for Forecast Year at Proposed Rates

Exhibit 37, Schedule M-1

Witness Responsible: Chuck Rea

Line 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	T. Adi at D	C-1					ć40F 270
15	To Adjust Revenues at Proposed Rates	Schedule M2-M3					\$185,279
16 17							
17							
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

		Base Period a	t Present Rates	Base Period at	Proposed Rates	Test Year at	Present Rates	Test Year at F	roposed Rates		
Line	Class/ # Description	Sales (000 Gal)	Total Revenue	Dollar Change	% Change						
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		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		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		0	4,285,752	0	5,555,737	0	4,907,201	0	6,067,167	1,159,966	23.64%
10		13,116	120,749	13,116	153,952	8,990	106,174	8,990	129,463	23,289	21.93%
11											
12		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			4				****		4		22.650/
15			\$759,263		\$1,031,516		\$817,945		\$1,003,223	185,279	22.65% 0.00%
16 17			121,487		121,487		197,564		197,564	0	0.00%
18	•		207,455 35,232		207,455 35,232		224,963 31,484		224,963 31,484	0	0.00%
19			620,534		620,534		671,412		671,412	0	0.00%
20			61,345		620,534		671,412		60,014	0	0.00%
21	•		525,096		525,096		479,041		479,041	0	0.00%
22			55,185		55,185		22,970		22,970	0	0.00%
23			33,183		33,183		22,370		22,370	O	0.0070
24											
25											
26 27	Total Other Revenue		\$ 2,385,597		\$2,657,851		\$2,505,392		\$2,690,671	\$185,279	7.40%
28	Total Revenue		\$ 112,121,453		\$143,946,849		\$114,541,046		\$140,104,340	\$25,563,294	22.32%

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.xisx]Sch M2-M3

			Base Period a	t Present Rate	S		Base Period at	Proposed Rate	rs .		Test Year at	Present Rates			Test Year at Pi	roposed Rates			
Line	Class/ # Description	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Dollar Change	% Change
1	RESIDENTIAL CLASS	5	,				,				•								
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	, , ,	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		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		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 14										2.070			40	2.070		(642.00)	(624.040)	(24.040)	0.00%
15										2,079 2,309			\$0 0	2,079 2,309		(\$12.00) (4.00)	(\$24,948) (9,236)	(24,948) (9,236)	0.00%
16		-100% FPL)								2,309			U	2,309		(4.00)	(9,236)	(9,236)	0.00%
17																			
18	Volumetric Charges	:-																	
19			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			0,103,5 13	ψ3.7370	\$33,000,330		0,105,5 15	<i>\$7.7000</i>	ŷ 10,11 1,050		3,7 10,113	Ų3.737C	\$55,035,022		3,7 10,113	φσου	\$ 1 1,7 20,50 T	11,002,002	
21	Universal Affordabi	lity:																	
22	Usage (0-50% FPL)										12,127		\$0		12,127	(\$4.6684)	(\$56,611)	(\$56,611)	0.00%
23	Usage (50-100% FP	L)									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	=	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%

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

			Base Period a	t Present Rate:			Base Period at	Proposed Rate	S		Test Year at	Present Rates			Test Year at Pi	roposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #	Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	COMMERCIAL CLAS	S																	
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																		0	0.00%
13																			
14																			
15																			
16	Volumetric Charges	<u>:</u>																	
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	_	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%

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

			Base Period a	t Present Rates			Base Period at	Proposed Rate	S		Test Year at	Present Rates			Test Year at P	roposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line		Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	INDUSTRIAL CLASS																		
2	Minimum Charge:																		
3	5/8" Monthly	36		\$15.00	\$540	36		\$20.00	\$720	36		\$15.00	\$540	36		\$20.00	\$720	\$180	33.33%
4	3/4" Monthly	0		22.40	0	0		29.80	0	0		22.40	0	0		29.80	0	0	0.00%
5	1" Monthly	48		37.30	1,775	48		49.60	2,360	48		37.30	1,790	48		49.60	2,381	590	32.98%
6	1-1/2" Monthly	13		74.70	940	13		99.40	1,250	12		74.70	896	12		99.40	1,193	296	33.07%
/	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	All Osage		332,429	34.3030	32,376,203		332,429	\$5.6190	\$5,214,575		3/1,60/	\$4.5050	32,401,029		3/1,60/	\$5.6190	\$5,527,550	\$605,707	33.17/6
19																			
20																			
21	QIP Surcharge				113,751			0.00%	0				\$253,230			0.00%	\$0	(\$253,230)	-100.00%
22					113,731			0.0070	0				7233,230			0.0070	ÇÜ	(9233,230)	
23																			
24																			
25	Total	-	552,429	_	\$2,659,515	-	552,429	-	\$3,437,414	_	571,807	-	\$2,876,520	•	571,807	-	\$3,542,333	\$665,813	23.15%
		-	,	-	, ,.,,,,,,,	-	. , , , , , , ,	-	1., ,,,	-	,	-	, , = 0,0=0	•	,	-	, .,,	, ,	

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

			Base Period a	t Present Rates			Base Period at	Proposed Rate:	S		Test Year at	Present Rates			Test Year at P	roposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #	# Description	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	MUNICIPAL & OTHE	R PUBLIC AUT	HORITY 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	<u>:</u>																	
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																			
	OID Complement																	(4	-100.00%
21	QIP Surcharge				305,533			0.00%	0				\$657,883			0.00%	\$0	(\$657,883)	-100.00%
22																			
23 24																			
24 25	Tatal	-	1 170 021	_	ć7.02C 722	-	1 170 001	_	¢0.000.000	_	1 200 5 47	_	Ć7 47E 022	-	1 200 547		Ć0 102 F02	Ć1 71C C70	22.00%
25	Total	-	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%

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

			Base Period a	t Present Rates	i		Base Period a	t Proposed Rate	5		Test Year at	Present Rates			Test Year at P	roposed Rates			
Line #	Class/ Description	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Dollar Change	% Change
1	SALES FOR RESALE	Dillings	(ccc cai)	Hote	nevenue	Dillings	(ccc cai)	Hate	nevenue	Dillings	(occ car)	note	Hevende	- Similes	(000 00.)	nace	nevenue	Change	change
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%
	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%
	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%
-	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%
	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%
	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	V. I																		
14	Volumetric Charges:								4			4				4	4		25 450/
15 16	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%
10	Water Sold to Judy W																		
18	First 70.000 Gal/day	Α	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%
10	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	Over 70,000 dai/day		0,030	4.0200	37,134		0,030	5.7250	40,013		3,240	4.0200	14,970		3,240	3.7230	16,550	3,360	25.5270
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	Special St N contract		20,075	\$2.2300	340,327		20,073	32.2300	340,327		51,111	\$2.2300	\$70,075		51,111	32.2300	370,073	J U	0.0070
23	QIP Surcharge				66,249			0.00%	\$0				\$112,881			0.00%	\$0	(\$112,881)	-100.00%
24					00,243			0.0070	ŞO				\$112,001			0.0070	ÇÜ	(9112,001)	
25	Total	-	331,570	_	\$1,521,264	-	331,570	-	\$1,930,477	-	269,885	· -	\$1,282,287	•	269,885		\$1,541,768	\$259,481	20.24%

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

Exhibit 37, Schedule M-3 Witness Responsible: Chuck Rea

			Base Period a	t Present Rates			Base Period at	Proposed Rate	s		Test Year at	Present Rates			Test Year at P	roposed Rates			
		Customer				Customer				Customer				Customer					
	Class/	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	%
Line #		Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Billings	(000 Gal)	Rate	Revenue	Change	Change
1	MISCELLANEOUS CI	LASS (BULK SAL	ES THROUGH L	DADING STATION	ONS)														
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	<u>:</u>																	
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	_	13,116	_	\$120,749	-	13,116	_	\$153,952	_	8,990	_	\$106,174		8,990		\$129,463	\$23,288	21.93%

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

	Base P	eriod at Presen	t Rates	Base Pe	riod at Propose	d Rates	Test Y	ear at Present	Rates	Test Ye	ear at Proposed	Rates		
	Number			Number			Number			Number				
Connection	of	Current	Total	of	Proposed	Total	of	Current	Total	of	Proposed	Total	Dollar	%
Line # Size	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Connections	Rate	Revenue	Change	Change
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	-,	********	+/	-,	*******	4.0,000	-,	7	+/	-,	*******	7,	+,	
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	01,270	Ş-10.70	Ş 1 ,055, 1 01	01,270	200.00	73,333,737	31,32,	Ş-10.70	74,470,034	31,32,	200.00	30,007,107	71,550,555	33.3270
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		-	+ 1,000,000		-	++,,		-	+ 1,111 - 1,111		-	+0,000,000	+-,,	
31 QIP Surcharge			186,291		0.00%	\$0			\$430,367		0.00%	\$0	(\$430,367)	-100.00%
32			100,291		0.00%	ŞÜ			3430,307		0.00%	ŞU	(3430,307)	100.0070
33 Total Public Fire		-	4 305 753		-	F FFF 727		-	4,907,201		-	6.067.167	1 150 000	23.64%
34		-	4,285,752		-	5,555,737		-	4,307,201		-	6,067,167	1,159,966	23.04/8
35 Total Fire Services		-	\$7,677,852		-	\$9,968,472		-	\$8,440,095		-	\$10,451,650	\$2.011 FF4	23.83%
55 I Otal Fire Services		-	ع55,110,1ç		-	ə ə,908,47 2		-	30,44U,U95		-	91U,451,05U	\$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

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$15.00	\$16.59	\$20.00	\$3.41	20.59%
1	20.76	22.95	27.78	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)

Forecast Year (12 Months Ending January 31, 2025) Typical Bill Comparisons under Present and Proposed Rates ALL CUSTOMERS Commercial - 5/8" Meter

Exhibit 37, Schedule N Witness Responsible: Chuck Rea

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$15.00	\$16.59	\$20.00	\$3.41	20.59%
1	20.21	22.35	27.04	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

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$119.50	\$132.13	\$158.90	\$26.77	20.26%
10	162.55	179.73	217.09	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

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$119.50	\$132.13	\$158.90	\$26.77	20.26%
5	143.48	158.65	191.31	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

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$746.70	\$825.63	\$993.10	\$167.47	20.28%
25	852.60	942.72	1,136.23	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

Consumption	Present	Present	Proposed		Percentage
Thousand Gallons	Rate	Rate (Incl QIP*)	Rate	Difference	Difference
0	\$37.30	\$41.24	\$49.60	\$8.36	20.26%
1	40.65	44.95	54.12	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

Consumption Thousand Gallons	Present Rate	Present Rate (Incl QIP*)	Proposed Rate	Difference	Percentage Difference
Private Fire					
Private Fire Hydrant	\$76.57	\$84.66	\$104.30	\$19.64	23.19%
2"	8.76	9.69	11.90	2.21	22.86%
4"	35.28	39.01	48.00	8.99	23.05%
6"	79.37	87.76	107.90	20.14	22.95%
8"	141.09	156.00	191.90	35.90	23.01%
10"	220.51	243.82	299.90	56.08	23.00%
12"	330.03	364.91	448.80	83.89	22.99%
14"	317.98	351.59	432.50	80.91	23.01%
16"	564.63	624.31	767.90	143.59	23.00%
<u>Public Fire</u>					
Public Fire Hydrant	\$48.70	\$53.85	\$66.00	\$12.15	22.57%
QIP Rate		10.57%			