

SCHEDULE B

RATE BASE

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2004-00103

Forecasted Test Period: FOR THE TWELVE MONTHS ENDED: NOVEMBER 2005

Base Period: FOR THE TWELVE MONTHS ENDED: JULY 2004

Schedule	Description
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For electronic version, see KAW_APP_EX37B_043004.pdf

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
RATE BASE SUMMARY
AS OF JULY 31, 2004

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

SCHEDULE B-1
PAGE 1 OF 2
Witness Responsible: M.A. Miller / L. Bridwell

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Amount		Total Water
			Tri-Village	Elk Lake	
1					
2	Utility Plant in Service	B-2	\$272,085,879	\$325,860	277,600,888
3	Property Held for Future Use	B-2.8	0	0	0
4					
5	Utility Plant Acquisition Adjustments	W/P-1-2	88,093	212,939	405,508
6	Accumulated Depreciation	B-3	(61,810,811)	(1,060,103)	(63,083,665)
7					
8	Accumulated Amortization	W/P-1-4	(7,674)	0	(7,674)
9					
10	Net Utility Plant in Service		210,385,467	4,401,965	161,575
11					
12	Construction Work in Progress	B-4	3,583,275	6,375	0
13	Working Capital Allowance	B-5	2,149,000	40,000	2,000
14	Other Working Capital Allowance	B-5	462,149	0	462,149
15	Contributions in Aid of Construction	B-6	(30,585,665)	(1,830,981)	(65,737)
16	Customer Advances	B-6	(13,600,037)	(30,000)	0
17	Deferred Income Taxes	B-6	(25,196,445)	(8,952)	0
18	Deferred Investment Tax Credits	B-6	(128,408)	0	0
19	Deferred Maintenance	W/P-1-11	2,140,605	148,884	2,289,489
20	Deferred Debts	W/P-1-12	6,721,192	218,287	0
21	Other Rate Base Elements	W/P-1-12	(1,787,015)	0	(1,787,015)
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46	Jurisdictional Rate Base		\$154,102,238	\$2,947,589	\$77,838
47					157,127,665
48					
49					
50					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PLANT IN SERVICE BY MAJOR GROUPING
AS OF NOVEMBER 30, 2006

SCHEDULE B-2
PAGE 2 OF 2
Witness Responsible: M.A. Miller

DATA: ___ BASE PERIOD ___ X FORECASTED PERIOD
TYPE OF FILING: ___ X ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WP-1

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	Central Division						
2	Intangibles	\$501,888	100%	\$501,888	\$0	\$501,888	\$527,148
3	Source of Supply and Pumping	22,402,464		22,402,464	0	22,402,464	22,379,438
4	Water Treatment	32,713,756		32,713,756	0	32,713,756	32,506,736
5	Transmission and Distribution	212,885,719		212,885,719	0	212,885,719	205,402,631
6	General	22,414,178		22,414,178	0	22,414,178	21,417,376
7	Completed Construction not Classified	0		0	0	0	0
8	Other	0		0	0	0	0
9							
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11							
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15							
16							
17	Tri-Village	\$290,918,015	100%	\$290,918,015	\$0	\$290,918,015	\$282,233,327
18	Intangibles	\$0		\$0	\$0	\$0	\$0
19	Source of Supply and Pumping	1,160,710		1,160,710	0	1,160,710	1,151,558
20	Water Treatment	51,538		51,538	0	51,538	51,538
21	Transmission and Distribution	4,368,773		4,368,773	0	4,368,773	3,894,605
22	General	127,588		127,588	0	127,588	114,742
23	Completed Construction not Classified	0		0	0	0	0
24	Other	0		0	0	0	0
25							
26							
27							
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33							
34	Elk Lake						
35	Intangibles	\$3,838	100%	\$3,838	\$0	\$3,838	\$3,838
36	Source of Supply and Pumping	58,104		58,104	0	58,104	58,104
37	Water Treatment	7,618		7,618	0	7,618	7,618
38	Transmission and Distribution	246,345		246,345	0	246,345	246,345
39	General	7,945		7,945	0	7,945	7,945
40	Completed Construction not Classified	0		0	0	0	0
41	Other	0		0	0	0	0
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2006

SCHEDULE B-2.1
PAGE 6 of 8
Witness Responsible: M.A. Miller

DATA: ___ BASE PERIOD ___X_ FORECASTED PERIOD
TYPE OF FILING: ___X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WP-1
TR-VILLAGE

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	\$0		\$0	\$0	\$0	\$0
5	380	Structures and Improvements	0		0	0	0	0
6	381	Office Furniture and Equipment	47,600		47,600	0	47,600	47,600
7	382	Transportation Equipment	17,000		17,000	0	17,000	17,000
8	383	Stores Equipment	0		0	0	0	0
9	384	Tools, Shop and Garage Equipment	15,566		15,566	0	15,566	10,566
10	385	Laboratory Equipment	0		0	0	0	0
11	386	Power Operated Equipment	35,704		35,704	0	35,704	35,704
12	397	Communication Equipment	2,718		2,718	0	2,718	2,718
13	398	Miscellaneous Equipment	9,000		9,000	0	9,000	1,154
14	399	Other Tangible Property	0		0	0	0	0
15		Total General	127,588		127,588	0	127,588	114,742
16								
17								
18								
19		Total Utility Plant in Service	\$5,708,609		\$5,708,609	\$0	\$5,708,609	\$5,302,443

KENTUCKY AMERICAN WATER COMPANY
CASE NO: 2004-00103
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF JULY 31, 2004

SCHEDULE B-2.2
PAGE 1 of 2
Witness Responsible: M.A. Miller

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WIP-1

Line No	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1						
2	<u> CENTRAL DIVISION </u>					
3						
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10	<u> TRIVILLAGE </u>					
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18	<u> ELK LAKE </u>					
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Not Applicable

Not Applicable

Not Applicable

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF NOVEMBER 30, 2006

SCHEDULE B-2.2
PAGE 2 of 2
Business Responsible: M.A. Miller

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

Account Title	Total Company Adjustments	Jurisdictional Percent	Jurisdictional Adjustments	Workpaper Reference Number	Description/Purpose of Adjustment
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2003 TO JULY 2004

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

SCHEDULE B-2.3
PAGE 6 OF 12

Witness Responsible: M.A. Miller / L. Ertwell

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Explanation	Base Period Ending Balance
1							
2							
3		Intangible Plant					
4	301	Organization					
5	302	Franchise/Consents					
6	3031	Other P/E Intangibles					
7	3036	Other P/E Comprehensive Studies					
8		Total Intangibles	0	0	0	0	0
9							
10		Source of Supply and Pumping Plant					
11	310	Land and Land Rights - SS	12,389	679,498	0	691,887	341,848
12	311	Structures and Improvements	38,882	303,066	0	341,948	341,848
13	312	Collecting and Impounding Reservoirs					
14	313	Lake, River and Other Intakes					
15	314	Wells and Springs					
16	316	Supply Mains					
17	320	Land and Land Rights - Pumping					
18	321	Structures and Improvements					
19	322	Boiler Plant Equipment					
20	323	Other Power Production Equipment					
21	325	Electric Pumping Equipment					
22	326	Diesel Pumping Equipment					
23	328	Other Pumping Equipment					
24							
25							
26							
27		Total Source of Supply & Pumping	178,146	892,564	0	1,070,710	1,160,710
28							
29		Water Treatment Plant					
30	330	Land and Land Rights					
31	331	Structures and Improvements					
32	332	Water Treatment Equipment					
33	334	Water Treatment - GAC					
34		Total Water Treatment	51,538	0	0	51,538	51,538
35							
36							
37		Transmission and Distribution Plant					
38	340	Land and Land Rights	888,385	0	0	888,385	0
39	341	T & D Structures and Standpipes					
40	342	Distribution Reservoirs and Standpipes					
41	343	Transmission and Distribution Mains	2,503,286	32,300	0	2,535,586	2,535,586
42	345	Services	60,264	21,348	0	81,612	81,612
43	346	Meters	308,888	34,933	0	343,822	343,822
44	347	Meter Installations	0	1,800	0	1,800	1,800
45	348	Hydrants	18,018	0	0	18,018	18,018
46							
47		Total Transmission and Distribution	3,778,942	90,381	0	3,869,323	3,869,323
48							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-1-0193
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2003 TO JULY 2004

SCHEDULE B-2.3
PAGE 10 OF 12
Witness Responsible: M.A. Miller / L. Bradwell

DATA: X, BASE PERIOD: FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WP-4

Line No.	Act. No.	Account Title	Base Period			Transfers/Retirements/Debits			Other Assets Incurred	Base Period Ending Balance
			Balance	Additions	Retirements	Amount	Explanation			
2										
3										
4										
5	3892.2	General Plant	\$0	\$0	\$0	\$0	\$0		\$0	
6	390	Stores Shop & Garage Land	0	0	0	0	0		0	
7	391	Structures and Improvements	0	0	0	0	0		0	
8	392	Office Furniture and Equipment	7,445	0	0	0	0		7,445	
9	393	Transportation Equipment	0	0	0	0	0		0	
10	394	Tools, Shop and Garage Equipment	0	0	0	0	0		0	
11	395	Laboratory Equipment	0	0	0	0	0		0	
12	396	Power Operated Equipment	0	0	0	0	0		0	
13	397	Communication Equipment	0	0	0	0	0		0	
14	398	Miscellaneous Equipment	0	0	0	0	0		0	
15		Other Tangible Property	500	0	0	0	0		500	
16		Total General	7,945	0	0	0	0		7,945	
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		Total Utility Plant in Service	\$325,850	\$0	\$0	\$0	\$0		\$325,850	

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2004 TO NOVEMBER 30, 2005

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

SCHEDULE B-2.3
PAGE 12 OF 12
Witness Responsible: M.A. Miller / L. Brickwell

Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Transfers/Reclassifications	Other Accs Involved	Base Period Ending Balance	13 Month Average
390.2	General Plant									
390	Street Shop & Garage Land	\$0	\$0	\$0	\$0				\$0	0
391	Structures and Improvements	0	0	0	0				0	0
392	Office Furniture and Equipment	0	0	0	0				0	0
393	Transportation Equipment	7,445	0	0	0				7,445	7,445
394	Stores Equipment	0	0	0	0				0	0
395	Tools, Shop and Garage Equipment	0	0	0	0				0	0
396	Laboratory Equipment	0	0	0	0				0	0
397	Power Operated Equipment	0	0	0	0				0	0
398	Communication Equipment	0	0	0	0				0	0
399	Miscellaneous Equipment	0	0	0	0				0	0
399	Other Tangible Property	500	0	0	0				500	500
	Total General	7,945	0	0	0				7,945	7,945
	Total Utility Plant in Service	\$325,850	\$0	\$0	\$0				\$325,850	\$325,850

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SCHEDULE B-2.6
PAGE 1 OF 2
Witness Responsibilities: C. Bush / L. Bridwell

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
LEASED PROPERTY
AS OF JULY 31, 2004

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

Line	Identification	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
1							
2							
3	<u>CENTRAL DIVISION</u>						
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11	<u>TRIVILLAGE</u>						
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19	<u>ELK LAKE</u>						
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KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

SCHEDULE B-2.5
PAGE 2 OF 2
Witness Responsible: M.A. Miller

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
LEASED PROPERTY
AS OF NOVEMBER 30, 2006

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

Line No.	Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
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11	<u>TRIVILLAGE</u>						
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KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

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KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF JULY 31, 2004

SCHEDULE B-2.6
PAGE 1 OF 2
Witness Responsible: M.A. Miller

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

Line No.	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Revenue Realized Acct No.	Description	Amount	Expenses Incurred Acct No.	Description
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11	TRAVILLAGE										
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NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF NOVEMBER 30, 2005

SCHEDULE B-2.6
PAGE 2 OF 2
Witness Responsible: M.A. Miller

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

Line	Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Revenue Realized	Substation	Amount	Expenses Incurred	Description
							Acct No.			Acct No.	
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WP-1-3
CENTRAL DIVISION

SCHEDULE B-3
PAGE 3 of 12
Witness Responsible: M.A. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Jurisdictional Percent	Accumulated Reser. Balances			13 Month Average
					Total Company	Jurisdictional Total	Adjusted Jurisdiction	
2		Intangible Plant						
3	301	Organization	\$23,020		\$0	\$0	\$0	\$0
4	302/303	Franchise/Consents/Plant Studies	70,261	100%	58,778	0	58,778	58,778
5	3031	Other P/E Intangibles	125,793		51,1	0	51,881	45,583
6	3036	Other P/E Comprehensive Studies	282,824		209,2	0	095,02	181,826
7		Total Intangibles	501,888		320,1	0	201,61	296,197
8		Source of Supply and Pumping Plant						
9	310	Land and Land Rights - SS	322,633		(925)	0	(925)	(925)
10	311	Structures and Improvements	265,573		(38,566)	0	(38,566)	(42,796)
11	312	Collecting and Impounding Reservoirs	1,013,271		287,241	0	287,241	276,093
12	313	Lake, River and Other Intakes	561,930		93,364	0	93,364	87,138
13	314	Weils and Springs	0		0	0	0	0
14	315	Supply Mains	5,069,822		841,959	0	841,959	813,818
15	316	Land and Land Rights - Pumping	91,144		0	0	0	0
16	320	Structures and Improvements	4,441,292		1,390,224	0	1,390,224	1,338,594
17	321	Boiler Plant Equipment	572,278		24,817	0	24,817	0
18	322	Other Power Production Equipment	9,449,909		4,031,178	0	4,031,178	237,113
19	323	Electric Pumping Equipment	594,512		278,327	0	278,327	3,856,063
20	325	Diesel Pumping Equipment	0		(30,925)	0	(30,925)	286,168
21	326	Other Pumping Equipment	0		0	0	0	(12,010)
22	328		0		0	0	0	0
23	24		0		0	0	0	0
24	25		0		0	0	0	0
25	26		0		0	0	0	0
26	27	Total Source of Supply & Pumping	22,402,484		7,088,619	0	7,088,619	6,822,315
27	28	Water Treatment Plant						
28	330	Land and Land Rights	68,164		0	0	0	0
29	331	Structures and Improvements	8,036,215		902,426	0	902,426	962,615
30	332	Water Treatment Equipment	24,606,377		11,450,184	0	11,450,184	10,857,062
31	334	Water Treatment - GAC	0		0	0	0	0
32		Total Water Treatment	32,713,756		12,352,610	0	12,352,610	11,919,677
33		Transmission and Distribution Plant						
34	340	Land and Land Rights	3,648,042		(181,940)	0	(181,940)	(103,865)
35	341	T & D Structures and Improvements	781,139		330,163	0	330,163	310,420
36	342	Distribution Reservoirs and Standpipes	10,769,486		1,502,600	0	1,502,600	1,794,905
37	343	Transmission and Distribution Mains	138,721,890		1831,031	0	1,831,031	18,132,507
38	344	Services	30,847,903		11,783,432	0	11,783,432	11,141,224
39	345	Meters	6,869,825		657,222	0	657,222	638,676
40	346	Meter Installations	14,436,021		3,889,319	0	3,889,319	3,418,963
41	347	Hydrants	8,811,417		2,268,264	0	2,268,264	2,155,069
42	348		0		0	0	0	0
43	349	Total Transmission and Distribution	212,885,719		39,280,091	0	39,280,091	37,466,894

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2005

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WP-13
CENTRAL DIVISION

SCHEDULE B-3
PAGE 4 of 12
Witness Responsible: M.A. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Total Company	Jurisdictional Percent	Accumulated Reserve Balance Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
389.2		General Plant	\$0	0	100%	\$0	\$0	\$0	0
390		Stores Shop & Garage Land	7,056,724	1,031,250		1,031,250	0	1,031,250	979,347
391		Structures and Improvements	8,150,935	6,293,561		6,293,561	0	6,293,561	5,576,858
392		Office Furniture and Equipment	2,187,899	2,008,179		2,008,179	0	2,008,179	1,860,836
393		Transportation Equipment	35,547	28,122		28,122	0	28,122	27,432
394		Stores Equipment	856,341	527,115		527,115	0	527,115	467,329
395		Tools, Shop and Garage Equipment	1,042,462	517,654		517,654	0	517,654	463,498
396		Laboratory Equipment	512,488	454,816		454,816	0	454,816	431,422
397		Power Operated Equipment	1,866,681	454,672		454,672	0	454,672	403,749
398		Communication Equipment	598,149	162,498		162,498	0	162,498	149,355
399		Miscellaneous Equipment	133,282	249,848		249,848	0	249,848	235,933
		Other Tangible Property	0	447,969		447,969	0	447,969	447,969
		BWA Acquisition	0	447,969		447,969	0	447,969	447,969
		Total General	22,414,176	12,175,692		12,175,692	0	12,175,692	11,079,828
		Total Utility Plant in Service	\$290,918,915	\$71,227,163		\$71,227,163	\$ -	\$71,227,163	\$67,604,911

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31, 2004

DATA: X_ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WIP-4-3
SCHEDULE B-3
PAGE 5 of 12
Witness Responsible: M.A. Miller

Line		Base Period Total Company	Jurisdictional Percent	Accumulated Reserve Balances Jurisdictional Total	Adjustments	Adjusted Jurisdiction
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301	Intangible Plant					
302	Organization	\$0		\$0	\$0	\$0
303	Franchise/Consents	0		0	0	0
3031	Other P/E Intangibles	0		0	0	0
3036	Other P/E Comprehensive Studies	0		0	0	0
310	Total Intangibles	0		0	0	0
310	Source of Supply and Pumping Plant					
311	Land and Land Rights - SS	691,987		0	0	0
312	Structures and Improvements	341,848		(52,618)	0	(52,618)
313	Collecting and Impounding Reservoirs	0		0	0	0
314	Lake, River and Other Intakes	0		0	0	0
315	Wells and Springs	0		0	0	0
316	Supply Mains	0		0	0	0
320	Land and Land Rights - Pumping	0		0	0	0
321	Structures and Improvements	0		0	0	0
322	Boiler Plant Equipment	0		0	0	0
323	Other Power Production Equipment	0		0	0	0
325	Electric Pumping Equipment	128,875		14,511	0	14,511
326	Diesel Pumping Equipment	0		0	0	0
328	Other Pumping Equipment	0		0	0	0
3541	Collection System Structures - Sewer	0		0	0	0
3711	Electric Pumping Equipment - Sewer	0		0	0	0
	Total Source of Supply & Pumping	1,160,710		(38,107)	0	(38,107)
330	Water Treatment Plant					
331	Land and Land Rights	0		0	0	0
332	Structures and Improvements	0		0	0	0
334	Water Treatment - GAC	51,538		6,403	0	6,403
	Total Water Treatment	51,538		6,403	0	6,403
340	Transmission and Distribution Plant					
341	Land and Land Rights	0		0	0	0
342	T & D Structures and Improvements	0		0	0	0
343	Distribution Reservoirs and Standpipes	866,365		13,389	0	13,389
344	Transmission and Distribution Mains	2,535,988		90,488	0	90,488
345	Services	81,612		8,503	0	8,503
346	Meters	343,322		48,496	0	48,496
347	Meter Installations	1,800		43	0	43
348	Hydrants	18,018		1,434	0	1,434
	Total Transmission and Distribution	3,669,323		162,353	0	162,353

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31, 2004

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WP-1-3
SCHEDULE B-3
PAGE 6 of 12
Witness Responsible: M.A. Miller

Line No.	Acct No.	Account Title	Base Period Total Company	Jurisdictional Percent	Accumulated Reserve Balances Jurisdictional Total	Adjustments	Adjusted Jurisdiction
3	389.2	General Plant					
4		Stores Shop & Garage Land	\$0		\$0	\$0	\$0
5	390	Structures and Improvements	0		0	0	0
6	381	Office Furniture and Equipment	47,600	100%	12,359	0	12,359
7	382	Transportation Equipment	17,000		11,571	0	11,571
8	393	Stores Equipment	0		0	0	0
9	384	Tools, Shop and Garage Equipment	4,586		999	0	999
10	385	Laboratory Equipment	0		0	0	0
11	386	Power Operated Equipment	35,704		10,050	0	10,050
12	387	Communication Equipment	2,718		402	0	402
13	388	Miscellaneous Equipment	0		0	0	0
14	399	Other Tangible Property	0		0	0	0
15			0		834,073	0	834,073
16							
17		Total General	107,588		869,454	0	869,454
18							
19							
20		Total Utility Plant in Service	107,588		869,454	0	869,454
21							
22			15,189,159		\$1,000,103	\$0	\$1,000,103
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-20103
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31, 2004

DATA: X_ BASE PERIOD FORECASTED PERIOD SCHEDULE B-3
TYPE OF FILING: X_ ORIGINAL UPDATED REVISED PAGE 9 of 12
WORKPAPER REFERENCE NO(S): W/P-1-3 ELK LAKE Witness Responsible: M.A. Miller

Line No.	Account Title	Base Period		Jurisdictional Percent	Accumulated Reserve Balances		Adjustments	Adjusted Jurisdiction
		Total Company	Total Company		Jurisdictional Total	Total		
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301	Intangible Plant Organization	\$0	\$0		\$0	\$0	\$0	\$0
302	Franchise/Consents	0	0	100%	0	0	0	0
3031	Other P/E Intangibles	3,838	7,276		7,276	7,276	7,276	7,276
3035	Other P/E Comprehensive Studies	0	0		0	0	0	0
	Total Intangibles	3,838	7,276		7,276	7,276	7,276	7,276
310	Source of Supply and Pumping Plant							
311	Land and Land Rights - SSS	0	0		0	0	0	0
312	Structures and Improvements	27,734	14,717		14,717	14,717	14,717	14,717
313	Collecting and Impounding Reservoirs	0	0		0	0	0	0
314	Lake, River and Other Inakes	0	0		0	0	0	0
315	Wells and Springs	0	0		0	0	0	0
316	Supply Mains	14,520	11,449		11,449	11,449	11,449	11,449
317	Land and Land Rights - Pumping	750	0		0	0	0	0
320	Structures and Improvements	0	0		0	0	0	0
321	Boiler Plant Equipment	0	0		0	0	0	0
322	Other Power Production Equipment	0	0		0	0	0	0
323	Electric Pumping Equipment	15,100	18,887		18,887	18,887	18,887	18,887
325	Diesel Pumping Equipment	0	0		0	0	0	0
326	Other Pumping Equipment	0	0		0	0	0	0
328	Collection System Structures - Sewer	0	0		0	0	0	0
3541	Electric Pumping Equipment - Sewer	0	0		0	0	0	0
3711	Total Source of Supply & Pumping	58,104	46,053		46,053	46,053	46,053	46,053
380	Water Treatment Plant							
381	Land and Land Rights	0	0		0	0	0	0
382	Structures and Improvements	7,618	3,627		3,627	3,627	3,627	3,627
383	Water Treatment Equipment	0	0		0	0	0	0
384	Water Treatment - GAC	0	0		0	0	0	0
	Total Water Treatment	7,618	3,627		3,627	3,627	3,627	3,627
390	Transmission and Distribution Plant							
391	Land and Land Rights	1,250	0		0	0	0	0
392	T & D Structures	0	0		0	0	0	0
393	T & D Structures Improvements	20,749	19,098		19,098	19,098	19,098	19,098
394	Distribution Reservoirs and Standpipes	145,133	105,130		105,130	105,130	105,130	105,130
395	Transmission and Distribution Mains	0	71,369		71,369	71,369	71,369	71,369
396	Services	56,623	1,067		1,067	1,067	1,067	1,067
397	Meters	13,930	11,684		11,684	11,684	11,684	11,684
398	Meter Installations	0	0		0	0	0	0
399	Hydrants	0	0		0	0	0	0
	Total Transmission and Distribution	248,245	208,318		208,318	208,318	208,318	208,318

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-05103
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31, 2004

SCHEDULE B-3.1
PAGE 1 OF 2
Witness Responsible: M.A. Miller

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2						
3	<u>CENTRAL DIVISION</u>					NONE
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11	<u>TRIVILLAGE</u>					NONE
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20	<u>ELK LAKE</u>					NONE
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2005

SCHEDULE B-3.1
PAGE 2 OF 2
Witness Responsible: M.A. Miller

ID: X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

Line	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
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11					NONE
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SCHEDULE B-3.2
PAGE 2 OF 12
Witness Responsible: M.A. Miller

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31, 2004

DATA: X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP - 1-3

Line	cd No.	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	380.1	Office Structures	3,903,843	641,783	1.68%	65,595	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	991,015	162,921	1.65%	16,352	0%	57.0	R2
6	390.3	Misc Structures	808,115	132,852	3.97%	32,082	0%	17.3	R2
7	391.1	Office Furniture	670,035	392,876	4.05%	27,136	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	38,580	20,903	11.94%	4,368	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	1,216,888	685,368	16.73%	203,565	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	327,944	187,226	3.47%	11,369	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Mainframe Software	3,924,029	2,242,314	21.09%	828,401	0%	3.7	S0
13	391.26	Personal Computer Software	672,344	384,189	22.20%	149,260	0%	3.2	S0
14	391.28	Other Software	680,284	386,736	21.15%	143,880	0%	3.8	S0
15	391.3	Other Office	140,933	80,534	6.95%	9,795	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	1,284,360	1,009,585	14.16%	183,281	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	657,340	512,717	12.59%	82,759	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	67,769	52,859	20.28%	13,744	23%	1.9	R3
19	392.3	Other Transportation Equipment	51,670	40,302	14.37%	7,425	0%	5.0	L1
20	393	Stores Equipment	35,547	26,262	3.68%	1,379	0%	16.3	L1
21	394	Tools, Shop, and Garage Equipment	792,781	449,421	7.10%	56,297	0%	10.8	S0
22	395	Laboratory Equipment	899,427	379,457	10.94%	89,397	-3%	8.8	L3
23	396	Power Operated Equipment	512,488	392,438	9.13%	46,700	24%	6.9	R2
24	397	Communication Equipment	1,859,461	335,399	4.79%	89,068	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.71%	0	0%	10.8	L3
27	398	Misc Equipment	545,149	128,031	4.71%	25,677	0%	16.4	L0
28	399	Other Tangible Property	133,282	213,212	20.69%	27,843	0%	7.3	L1
29		BMA Acquisition	0	447,669					
30									
31			\$230,213,289	\$51,752,958		\$6,661,681			
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Adjusted Jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00183
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2005

SCHEDULE B-3.2
PAGE 4 OF 12
Witness Responsible: M.A. Miller

DATA: BASE PERIOD: X, FORECASTED PERIOD: X
TYPE OF FILING: X, ORIGINAL: X, UPDATED: X, REVISED: X
WORKPAPER REFERENCE NO(S): WIP-1-3
CENTRAL DIVISION

Line No.	Accr No.	Account Title	Plant Investment	Adjusted Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	380.1	Office Structures	3,919,843	572,835	1.66%	65,853	0%	45.8	R2
5	390.2	Stores, Shops, & Garage Structures	991,015	144,824	1.65%	16,352	0%	57.0	R2
6	380.3	Auto Structures	2,145,866	313,581	3.97%	85,191	0%	17.3	R2
7	381.1	Office Furniture	670,035	517,371	4.05%	27,136	3%	16.4	L1
8	381.2	Mainframe Computer & Periph Equipment	48,560	35,987	11.94%	5,582	17%	5.7	S0
9	381.21	Personal Computer & Periph Equipment	1,077,733	832,178	16.75%	180,366	17%	3.0	S0
10	381.22	Other Office Machines and Equipment	327,644	252,892	3.47%	11,369	0%	0.0	S0
11	381.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	381.25	Mainframe Software	4,536,082	3,501,790	21.06%	955,088	0%	3.7	S0
13	381.28	Personal Computer Software	672,344	519,154	22.20%	149,260	0%	3.2	S0
14	381.29	Other Software	680,284	525,285	21.15%	143,880	0%	3.8	S0
15	381.3	Other Office Equipment	140,933	108,922	6.95%	9,795	3%	10.1	R1
16	382.11	Transportation Equipment - Light Trucks	1,343,110	1,236,178	14.16%	190,184	30%	2.9	S2
17	382.12	Transportation Equipment - Heavy Trucks	747,340	687,841	12.58%	94,090	25%	4.1	R4
18	382.2	Transportation Equipment - Cars	38,769	36,603	20.28%	8,085	23%	1.9	R3
19	382.3	Other Transportation Equipment	51,670	47,559	14.37%	7,425	0%	5.0	L1
20	393	Stores Equipment	35,547	28,122	3.86%	1,379	0%	16.5	L1
21	384	Tools, Shop, and Garage Equipment	856,341	527,115	7.10%	60,800	0%	10.8	S0
22	385	Laboratory Equipment	1,042,482	517,854	10.94%	114,045	-3%	8.6	L3
23	386	Power Operated Equipment	512,488	454,616	9.13%	46,790	24%	6.9	R2
24	387	Communication Equipment	1,866,661	454,672	4.76%	90,371	0%	10.8	L3
25	387.1	Communication Equipment	0	0	4.76%	0	0%	10.8	L3
26	387.2	Communication Equipment	0	0	4.76%	0	0%	10.8	L3
27	388	Misc Equipment	558,149	182,498	4.71%	28,289	0%	10.8	L3
28	389	Other Tangible Property	133,282	249,846	20.89%	27,843	0%	15.4	L0
29		3WAY Acquisition	0	447,885			0%	7.3	L1
30									
31			\$270,335,151	\$71,089,865					
32						\$7,844,404			
33									
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Adjusted Jurisdiction plant investment represents UPS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

SCHEDULE B-3.2
PAGE 6 OF 12
Witness Responsible: M.A. Miller

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31, 2004

DATA: X_ BASE PERIOD ___ FORECASTED PERIOD ___
TYPE OF FILING: X_ ORIGINAL ___ UPDATED ___ REVISED ___
WORKPAPER REFERENCE NO(S): WIP - 1-3

Line No.	Acct No.	Account Title	Plant Investment	Adjusted Justification Accumulation Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
2									
3									
4	360.1	Office Structures	0	0	0.00%	0	0%	45.8	R2
5	360.2	Stores, Shop & Garage Structures	0	0	0.00%	0	0%	57.0	R2
6	360.3	Misc Structures	0	0	0.00%	0	0%	17.3	R2
7	391.1	Office Furniture	0	0	256300.00%	0	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	0.00%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	0	0	1594200.00%	0	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	0.00%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	0.00%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	0.00%	0	0%	3.7	S0
13	391.26	Other Software	0	0	0.00%	0	0%	3.2	S0
14	391.28	Personal Computer Software	0	0	0.00%	0	0%	3.8	S0
15	391.3	Other Office	0	0	580700.00%	0	0%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	0	0	2318600.00%	0	3%	0.0	R1
17	392.12	Transportation Equipment - Heavy Trucks	0	0	950000.00%	0	30%	2.9	S2
18	392.2	Transportation Equipment - Cars	0	0	500000.00%	0	25%	4.1	R4
19	392.3	Other Transportation Equipment	0	0	0.00%	0	0%	1.9	R3
20	393	Stores Equipment	0	0	250000.00%	0	0%	5.0	L1
21	394	Tools, Shop, and Garage Equipment	0	0	0.00%	0	0%	16.5	L1
22	395	Laboratory Equipment	0	999	956600.00%	0	0%	10.8	S0
23	396	Power Operated Equipment	0	0	0.00%	0	-3%	8.6	L3
24	397	Communication Equipment	0	10,050	3570400.00%	0	24%	6.9	R2
25	397.1	Communication Equipment	0	0	271800.00%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	0.00%	0	0%	10.8	L3
28	398	Other Tangible Property	0	0	0.00%	0	0%	16.4	L0
29	399	BWA Acquisition	0	854,073	0.00%	0	0%	7.3	L1
30									
31			\$5,191,082	\$966,370		\$95,045			
32									
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Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2006

DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WPP-1-3
TR-VILLAGE

Line	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Savings	Average Service Life	Cune Form
1								
2								
3								
4								
5	Office Structures	0	0	0.00%	0	0%	45.8	R2
6	Stores, Shop & Garage Structures	0	0	0.00%	0	0%	57.0	R2
7	Misc Structures	0	0	0.00%	0	0%	17.3	R2
8	Office Furniture	0	0	253300.00%	0	3%	19.4	L1
9	Mainframe Computer & Periph Equipment	0	0	0.00%	0	17%	5.7	S0
10	Personal Computer & Periph Equipment	0	0	1504200.00%	0	17%	3.0	S0
11	Other Office Machines and Equipment	0	0	0.00%	0	0%	0.0	S0
12	Office Machines and Equipment - Software	0	0	0.00%	0	17%	3.2	S0
13	Mainframe Software	0	0	0.00%	0	0%	3.7	S0
14	Personal Computer Software	0	0	0.00%	0	0%	3.2	S0
15	Other Software	0	0	580700.00%	0	0%	3.8	S0
16	Other Office Equipment	0	0	2318600.00%	0	3%	10.1	R1
17	Transportation Equipment - Light Trucks	0	0	950000.00%	0	30%	2.9	S2
18	Transportation Equipment - Heavy Trucks	0	0	500000.00%	0	25%	4.1	R4
19	Transportation Equipment - Cars	0	0	0.00%	0	23%	1.9	R3
20	Other Transportation Equipment	0	0	250000.00%	0	0%	5.0	L1
21	Stores Equipment	0	0	0.00%	0	0%	16.5	L1
22	Tools, Shop, and Garage Equipment	0	1,781	996900.00%	0	0%	10.8	S0
23	Laboratory Equipment	0	0	0.00%	0	-3%	8.6	L3
24	Power Operated Equipment	0	14,401	3570400.00%	0	24%	6.9	R2
25	Communication Equipment	0	0	271800.00%	0	0%	10.8	L3
26	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
27	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
28	Misc Equipment	0	185	0.00%	0	0%	16.4	L0
29	Other Tangible Property	0	0	0.00%	0	0%	7.3	L1
30	BWA Acquisition	0	534,073	0.00%	0	0%		
31		\$0	\$1,030,456					
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Adjusted jurisdiction plant investment represents UPS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

SCHEDULE B-3.2
PAGE 10 OF 12
Witness Responsible: M.J. Miller

KENTUCKY AMERICAN WATER COMPANY
CASE NO: 2004-00103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31, 2004

DATA: X, BASE PERIOD, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WP-1-3
ELK LAKE

No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Annual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Common Form
1									
2									
3	390.1	Office Structures	0	0	1.68%	0	0%	45.8	R2
4	390.2	Stores, Shop & Garage Structures	0	0	1.65%	0	0%	57.0	R2
5	390.3	Misc Structures	0	0	3.97%	0	0%	17.5	R2
6	391.0	Office Furniture	0	0	4.06%	0	5%	19.4	L1
7	391.1	Mainframe Computer & Periph Equipment	0	0	11.94%	0	17%	5.7	S0
8	391.2	Personal Computer & Periph Equipment	0	0	16.73%	0	17%	5.0	S0
9	391.21	Other Office Machines and Equipment	0	0	3.47%	0	0%	0.0	S0
10	391.22	Office Machines and Equipment	0	0	14.81%	0	0%	3.2	S0
11	391.23	Other Office Machines and Equipment - Software	0	0	21.08%	0	0%	3.1	S0
12	391.25	Personal Computer Software	0	0	22.20%	0	0%	3.2	S0
13	391.26	Other Software	0	0	21.15%	0	0%	10.9	S0
14	391.28	Other Office	0	0	6.55%	0	3%	10.9	R1
15	391.3	Other Office	0	0	6.55%	0	3%	10.9	R1
16	392.11	Transportation Equipment - Light Trucks	7,416	5,807	14.16%	1,054	30%	2.0	R4
17	392.12	Transportation Equipment - Heavy Trucks	0	0	12.59%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	20.28%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	0	0	14.27%	0	0%	5.0	L1
20	393	Stores Equipment	0	0	3.88%	0	0%	16.5	S0
21	394	Tools, Shop, and Garage Equipment	0	0	7.10%	0	0%	10.6	L1
22	395	Laboratory Equipment	0	0	10.94%	0	-3%	8.6	L3
23	396	Power Operated Equipment	0	0	8.13%	0	0%	6.9	R2
24	397	Communication Equipment	0	0	4.71%	0	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.71%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.71%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	4.71%	0	0%	16.4	L0
28	399	Other Tangible Property	0	966	20.89%	0	0%	7.3	L1
29		BWA Acquisition	0	0					
30									
31			\$323,350	\$277,480					
32									
33									
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Adjusted Jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in AM or Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

SCHEDULE B-3.2
PAGE 12 OF 12
Witness Responsible: M.A. Miller

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-0103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2005

DATA: BASE PERIOD: X, FORECASTED PERIOD: X
TYPE OF FILING: X, ORIGINAL: X, UPDATED: X, REVISED: X
WORKPAPER REFERENCE NO(S): WP-1-13

Line No.	Acct No.	Account Title	Pl. Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Not Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	0	0	0.00%	0	0%	45.8	R2
5	390.2	Stores, Shop, & Garage Structures	0	0	0.00%	0	0%	57.0	R2
6	390.3	Misc Structures	0	0	0.00%	0	0%	17.3	R2
7	391.1	Office Furniture	0	0	0.00%	0	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	0.00%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	0	0	0.00%	0	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	0.00%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment	0	0	0.00%	0	0%	0.0	S0
12	391.25	Mainframe Software	0	0	0.00%	0	17%	3.2	S0
13	391.26	Personal Computer Software	0	0	0.00%	0	0%	3.7	S0
14	391.28	Other Software	0	0	0.00%	0	0%	3.2	S0
15	391.3	Other Office Equipment	0	0	0.00%	0	3%	3.6	S0
16	392.11	Transportation Equipment - Light Trucks	7,445	6,852	0.00%	0	30%	10.1	R1
17	392.12	Transportation Equipment - Heavy Trucks	0	0	0.00%	0	25%	2.9	S2
18	392.2	Transportation Equipment - Cars	0	0	0.00%	0	23%	4.1	R4
19	392.3	Other Transportation Equipment	0	0	0.00%	0	0%	1.9	R3
20	393	Stores Equipment	0	0	0.00%	0	0%	5.0	L1
21	394	Tools, Shop, and Garage Equipment	0	0	0.00%	0	0%	16.5	L1
22	395	Laboratory Equipment	0	0	0.00%	0	0%	10.8	S0
23	396	Power Operated Equipment	0	0	0.00%	0	-3%	8.6	L3
24	397	Communication Equipment	0	0	0.00%	0	24%	6.9	R2
25	397.1	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	0.00%	0	0%	10.8	L3
28	398	Other Tangible Property	0	969	0.00%	0	0%	16.4	L0
29		BWA Acquisition	0	0	0.00%	0	0%	7.3	L1
30									
31									
32			\$319,512	#REF!		\$0			
33									
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Adjusted Jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-354.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 31, 2004

SCHEDULE B-4
PAGE 1 OF 7
Witness Responsible: M.A. Miller / L. Bridwell

DATA: X_ BASE PERIOD ___ FORECASTED PERIOD ___
TYPE OF FILING: X_ ORIGINAL ___ UPDATED ___ REVISED ___
WORKPAPER REFERENCE NO(S): WIP-1-5
CENTRAL DIVISION

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs AP/JDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1									
2	12020080	Mains	\$450,001	-	-	\$450,001	100%	\$450,001	NA
3	12020080	Services	40,000	-	-	\$40,000		\$40,000	NA
4	12020080	Hydrants	5,001	-	-	\$5,001		\$5,001	NA
5	12020081	Replacements/relocations at Company Expense	45,727	2,273	-	\$48,000		\$48,000	NA
6	12020082	Main Extensions at Company Expense	18,281	1,720	-	\$20,001		\$20,001	NA
7	12020083	Hydrants	2,000	-	-	\$2,000		\$2,000	NA
8	12020084	New Hydrants	19,239	-	782	\$20,001		\$20,001	NA
9	12020085	Renewed Services	28,999	-	-	\$28,999		\$28,999	NA
10	12020086	New Services	121,999	-	-	\$121,999		\$121,999	NA
11	12020087	Replaced Meters and Meter Settings	90,001	-	-	\$90,001		\$90,001	NA
12	12020088	New Meters and Meter Installations	60,000	-	-	\$60,000		\$60,000	NA
13	12020089	ITS Equipment & Systems	5,000	-	-	\$5,000		\$5,000	NA
14	12020091	Vehicles	-	-	-	\$0		\$0	NA
15	12020092	Tools & Equipment	5,000	-	-	\$5,000		\$5,000	NA
16	12020093	Process Plant replacements	-	-	-	\$0		\$0	NA
17	12020094	Process Plant additions	-	-	-	\$0		\$0	NA
18	12020094	Harrodsburg Road relocation	-	-	-	\$0		\$0	NA
19	12020101	Security System Improvements	-	-	-	\$0		\$0	NA
20	12020102	Clays Mill Ground Storage Tank 3.0 MG	-	-	-	\$0		\$0	NA
21	12020103	SCADA Improvements	-	-	-	\$0		\$0	NA
22	12020104	Scott County Mains	-	-	-	\$0		\$0	NA
23	12020105	Richmond Road Station Hydraulics	289,897	-	-	\$289,897		\$289,897	30.52%
24	12020110	Leestown Road Main Improvements	227,634	-	-	\$227,634		\$227,634	37.50%
25	12020201	Major Highway Relocations	-	3,359	-	\$3,359		\$3,359	NA
26	12020302	Major Highway Relocations	-	-	-	\$0		\$0	NA
27	12020302	Major Highway Relocations	-	-	-	\$0		\$0	NA
28	12020303	Electrical Reliability upgrades/system reliability	-	-	-	\$0		\$0	NA
29	12020204	Source of Supply Project	741,210	-	115	\$741,325		\$741,325	78.40%
30	12020919	Customer Service Software	429,165	-	-	\$429,165		\$429,165	100.00%
31	12020901	Integrated Resource Project	2,263	-	-	\$2,263		\$2,263	100.00%
32	12020908	Surge Protection KRS	291,891	13,474	-	\$305,365		\$305,365	100.00%
33	12020909	Upgrade Cart Winch KRS	78,933	824	-	\$79,757		\$79,757	100.00%
34	12020301	Elevated Storage Tank 2 MG	76,445	-	-	\$76,445		\$76,445	100.00%
35	12020404	Business Process Efficiency Project & Orem Budget	157,000	-	-	\$157,000		\$157,000	14.27%
36	12020402	Major Highway Relocations	200,061	-	-	\$200,061		\$200,061	31.76%
37			175,000	-	-	\$175,000		\$175,000	43.75%
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						\$3,560,747	\$22,527	\$3,583,274	
						\$0		\$3,583,274	

Note: Budget Projects 80 - 94 represent normal on-going construction expenditures 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: 2004-00163
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2005

SCHEDULE B-4
PAGE 2 OF 7
Witness Responsible: M.A. Miller / L. Brickwell

DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
CENTRAL DIVISION

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1	12020055	Mains	\$345,121	\$0		\$345,121	100%	345,121	N/A
2	12020080	Services	11,000	0	0	\$11,000		11,000	N/A
3	12020080	Hydrants	2,001	0	0	\$2,001		2,001	N/A
4	12020080	Land	0	0	0	\$0		0	N/A
5	12020080	Elevated Tanks & Stenpipes	0	0	0	\$0		0	N/A
6	12020081	Mains	53,400	0	0	\$53,400		53,400	N/A
7	12020082	Mains	31,696	0	0	\$31,696		31,696	N/A
8	12020083	Hydrants	4,000	0	0	\$4,000		4,000	N/A
9	12020084	Hydrants	26,701	0	0	\$26,701		26,701	N/A
10	12020085	Services	57,999	0	0	\$57,999		57,999	N/A
11	12020086	Services	134,489	0	0	\$134,489		134,489	N/A
12	12020087	Meters Plastic Case	0	0	0	\$0		0	N/A
13	12020087	Meter Other	52,801	0	0	\$52,801		52,801	N/A
14	12020087	Meter Installations	37,500	0	0	\$37,500		37,500	N/A
15	12020088	Meters Plastic Case	0	0	0	\$0		0	N/A
16	12020088	Meter Other	21,900	0	0	\$21,900		21,900	N/A
17	12020088	Meter Installations	0	0	0	\$0		0	N/A
18	12020088	Computers & Periph	3,300	0	0	\$3,300		3,300	N/A
19	12020089	Computers & Periph Personal	(1)	0	0	\$(1)		(1)	N/A
20	12020089	Communication Equip-non-tele	0	0	0	\$0		0	N/A
21	12020089	Communication Equip-non-tele	0	0	0	\$0		0	N/A
22	12020089	Misc Equipment	0	0	0	\$0		0	N/A
23	12020090	Misc Equipment	1,000	0	0	\$1,000		1,000	N/A
24	12020090	Office Structures	0	0	0	\$0		0	N/A
25	12020090	Misc Structures	0	0	0	\$0		0	N/A
26	12020090	Communication Equipment Non-Telephone	300	0	0	\$300		300	N/A
27	12020091	Trans Equipment Light Trucks	0	0	0	\$0		0	N/A
28	12020091	Trans Equipment Other	0	0	0	\$0		0	N/A
29	12020091	Trans Equipment Autos	0	0	0	\$0		0	N/A
30	12020091	Trans Equipment Heavy Trucks	(1)	0	0	\$(1)		(1)	N/A
31	12020091	Power Operated Equipment	0	0	0	\$0		0	N/A
32	12020092	Electric pumping equipment	0	0	0	\$0		0	N/A
33	12020092	WT equipment non-media	0	0	0	\$0		0	N/A
34	12020092	Tools, Shop, & Garage Equipment	7,000	0	0	\$7,000		7,000	N/A
35	12020092	Laboratory Equipment	2,900	0	0	\$2,900		2,900	N/A
36	12020092	Laboratory Equipment	0	0	0	\$0		0	N/A
37	12020093	Miscellaneous Equipment	1	0	0	\$1		1	N/A
38	12020093	Electric pumping equipment	20,000	0	0	\$20,000		20,000	N/A
39	12020093	Water treatment equipment	26,000	0	0	\$26,000		26,000	N/A
40	12020093	Water Treatment Non-Media	18,900	0	0	\$18,900		18,900	N/A
41	12020093	Laboratory Equipment	0	0	0	\$0		0	N/A
42	12020094	Other tangible property	1	0	0	\$1		1	N/A
43	12020094	Computer software	7,500	0	0	\$7,500		7,500	N/A
44	12020094	Laboratory Equipment	0	0	0	\$0		0	N/A
45	12020093	Harrodsburg Road relocation	0	0	0	\$0		0	N/A
46	12020107	LEX-Security System Improvem.	0	0	0	\$0		0	N/A
47			\$798,216	\$0	\$0	\$798,216		\$798,216	

Note: Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$65,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2005

SCHEDULE B-4
PAGE 3 OF 7
Witness Responsible: M.A. Miller / L. Bridwell

DATA: BASE PERIOD X, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WP-1-5
CENTRAL DIVISION

Line No.	Project Number	Description of Project	Construction Amount	AFJDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1									
2	12020102	LEX-Cleary Well Tank 3.0 MG	0	0	0	0	100%	0	N/A
3	12020103	LEX-SCADA Improvements	0	\$0	0	0		0	N/A
4	12020105	LEX-Russell Cave Road Tank	0	0	0	0		0	N/A
5	12020105	LEX-Russell Cave Road Tank	0	0	0	0		0	N/A
6	12020110	LEX-Richmond Rd Stat Hyd	0	0	0	0		0	N/A
7	12020201	Leestown Rd Main Impr	0	0	0	0		0	N/A
8	12020201	Leestown Rd Main Impr	0	0	0	0		0	N/A
9	12020202	LEX-Major Highway Relocation	0	0	0	0		0	N/A
10	12020203	LEX-Rpl Travel Screen Housing	0	0	0	0		0	N/A
11	12020204	LEX-Source of Supply Proj	1,802,014	87,053	0	1,889,067		1,889,067	26.65%
12	12020219	LEX-Customer Service Software	2,047	216	0	2,263		2,263	100.00%
13	12020301	LEX-Integrated Resource P	278,357	29,028	0	305,385		305,385	100.00%
14	12020301	LEX-Source of Supply Proj	72,173	7,364	0	79,757		79,757	100.00%
15	12020309	LEX-Surge Protection KRS	69,185	7,260	0	76,445		76,445	100.00%
16	12020301	LEX-Upgrade Cart Wtch KRS	0	0	0	0		0	N/A
17	12020302	Elevated Storage Tank 2 MG	0	0	0	0		0	N/A
18	12020302	Major Highway Relocations	0	0	0	0		0	N/A
19	12020303	Electrical Reliability Impr	0	0	0	0		0	N/A
20	12020404	Business Process Efficiency Project & Oroom Budget	0	0	0	0		0	N/A
21	12020402	Major Highway Relocations	0	0	0	0		0	N/A
22	22	Major Highway Relocations	369,221	15,779	0	385,000		385,000	11.56%
23	23	Incline Car Replacement @KRS	223,863	6,137	0	230,000		230,000	12.11%
24	24	Ground Storage Tank - 3.0 MG	64,030	870	0	65,000		65,000	3.89%
25	25	Replace Trac-Vic System at RRS	241,102	3,898	0	245,000		245,000	44.95%
26	26	KRS Filter Media Replacement - Hyj 3 & 4	0	0	0	0		0	N/A
27	27	Russell Cave Road Main - 34,000' of 12"	483,459	11,541	0	495,000		495,000	27.50%
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						\$5,603,431	\$0	\$5,772,897	
						\$169,465	\$0	\$3,772,897	

ote: Budget Projects 80 - 94 represent normal on-going construction expenditures 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 three months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 31, 2004

DATA: X_L BASE PERIOD, FORECASTED PERIOD
TYPE OF FILING: X_ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WP-1-5
TR-VILLAGE

SCHEDULE B-4
PAGE # OF 7
Witness Responsible: M.A. Miller / L. Bitchwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1									
2	12390088	New meters and meter installations	\$2,250	\$0		\$2,250		\$2,250	NA
3	12390111	New Columbus Area	506,630			506,630	100%	506,630	23.89%
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			\$506,880	\$0	\$0	\$506,880		\$506,880	

Note: Budget Projects 80 - 94 represent normal on-going construction expenditures 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. 2004-00163
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2005

SCHEDULE B-4
PAGE 5 OF 7
Witness Responsible: M.A. Miller / L. Bridgall

IA: BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ____ UPDATED ____ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-13

Line No	Ordn. No.	Description of Project	Construction Amount	AF/JUC Capitalized	Accumulated Costs Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
2	12300980	Mains	2,500	0	0	2,500	100%	2,500	N/A
3	1230081	Mains	1,000	0	0	1,000		1,000	N/A
4	1230062	Mains	0	0	0	0		0	N/A
5	1230053	Hydrants	192	0	0	192		192	N/A
6	1230054	Hydrants	0	0	0	0		0	N/A
7	1230085	Services	500	0	0	500		500	N/A
8	1230055	Waters Plastic Case	1,500	0	0	1,500		1,500	N/A
9	1230057	Waters Plastic Case	344	0	0	344		344	N/A
10	1230058	Waters Plastic Case	481	0	0	481		481	N/A
11	1230059	Computers & Periph Personal	315	0	0	315		315	N/A
12	1230090	Trans Equipment Light Trucks	395	0	0	395		395	N/A
13	1230061	Trans Equipment	577	0	0	577		577	N/A
14	1230092	Elastic pumping equipment	0	0	0	0		0	N/A
15	1230093	Elastic pumping equipment	0	0	0	0		0	N/A
16	1230094	Laboratory Equipment	0	0	0	0		0	N/A
17	1230403	Owen County Main Extensions	196,154	0	0	196,154		196,154	22.31%
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 31, 2004

SCHEDULE B-4
PAGE 8 OF 7
Witness Responsible: M.A. Miller / L. Bridwell

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVIS
WORKPAPER REFERENCE NO(S): WIP-4-3
ELK LAKE

Line No	Project Number	Description of Project	Construction Amount	AFLDC Capitalized	Accumulated Costs	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1	0	-	\$0	\$0	\$0	\$0	\$0	100%	\$0	NA
2	0	-								
3	0	-								
4	0	-								
5	0	-								
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Note: Budget Projects 80 - 84 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$55,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2005

SCHEDULE B-4
PAGE 7 OF 7
Witness Responsible: M.A. Bler/L. Bridwell

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE MONS: WIP-L-X

Line No	Project Number	Description of Project	Construction Amount	Accumulated Costs AFUDC Capitalized	Interest Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
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Note: Budget Projects 20 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$85,000. The construction period may be as little as one week or as long as three months.

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KENTUCKY-AMERICAN WATER COMPANY

CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 31, 2004

DATA: X, BASE PERIOD, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
CENTRAL DIVISION

SCHEDULE B-4.1
PAGE 1 OF 6
Witness Responsible: M.A. Miller / L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.	
1									
2	12020080	NA	NA	NA	NA	NA	450,001	NA	
3	12020080	NA	NA	NA	NA	NA	40,000	NA	
4	12020080	NA	NA	NA	NA	NA	5,001	NA	
5	12020081	NA	NA	NA	NA	NA	48,000	NA	
6	12020082	NA	NA	NA	NA	NA	20,001	NA	
7	12020083	NA	NA	NA	NA	NA	2,000	NA	
8	12020084	NA	NA	NA	NA	NA	20,001	NA	
9	12020085	NA	NA	NA	NA	NA	28,999	NA	
10	12020086	NA	NA	NA	NA	NA	121,999	NA	
11	12020087	NA	NA	NA	NA	NA	90,001	NA	
12	12020088	NA	NA	NA	NA	NA	60,000	NA	
13	12020089	NA	NA	NA	NA	NA	5,000	NA	
14	12020091	NA	NA	NA	NA	NA	5,000	NA	
15	12020092	NA	NA	NA	NA	NA	0	NA	
16	12020093	NA	NA	NA	NA	NA	0	NA	
17	12020094	NA	NA	NA	NA	NA	0	NA	
18	12020093	Mar-00	Dec-02	100.00%	100,000	69,803	0	0.00%	
19	12020101	Apr-01	Jan-02	100.00%	350,000	659,244	0	0.00%	
20	12020102	Mar-01	Jul-04	100.00%	1,600,000	1,600,000	0	0.00%	
21	12020103	Sep-02	Jun-04	100.00%	650,000	650,000	0	0.00%	
22	12020104	Jun-01	Dec-03	100.00%	1,500,000	2,358,593	0	0.00%	
23	12020105	Feb-01	Jul-05	76.00%	1,500,000	1,500,000	289,897	19.33%	
24	12020110	Aug-01	Dec-03	100.00%	1,600,000	1,651,323	0	0.00%	
25	12020201	Mar-02	Dec-04	85.00%	2,000,000	700,000	230,993	33.00%	
26	12020202	Sep-03	Dec-02	100.00%	2,000,000	3,389,884	0	0.00%	
27	12020301	Apr-03	Nov-05	32.00%	2,700,000	2,700,000	157,000	5.81%	
28	12020302	Jun-03	Apr-04	100.00%	700,000	510,000	0	0.00%	
29	12020303	May-03	Aug-05	54.00%	1,320,000	1,100,000	741,325	67.39%	
30	12020304	Feb-99	Dec-03	100.00%	352,200	3,463,518	2,263	0.07%	
31	12020305	Feb-99	Jun-04	100.00%	350,000	600,000	305,365	50.89%	
32	12020306	Aug-98	Dec-04	85.00%	175,000	85,000	79,757	93.83%	
33	12020307	Aug-98	Dec-04	92.00%	480,000	170,000	76,445	44.87%	
34	12020308	Jun-04	Dec-04	14.00%	630,000	630,000	200,061	31.76%	
35	12020309	Jan-04	Dec-04	56.00%	400,000	400,000	175,000	43.75%	
36	12020310	May-01	Dec-07	49.00%	600,000	600,000	429,165	71.53%	
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							\$17,707,200	\$22,755,345	\$3,583,274

Note: Investment Projects 80 - 84 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$55,000. The construction period may be as little as one week or as long as three months.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2004-00103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2006

SCHEDULE B-4.1
PAGE 3 OF 6
Witness Responsible: M.A. Miller / L. Bridwell

DATA: ___ BASE PERIOD __X_ FORECASTED PERIOD
TYPE OF FILING: __X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
CENTRAL DIVISION

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditure to Budget Est.
1								
2	12020080	NA	NA	NA	NA	NA	\$355,122	NA
3	12020081	NA	NA	NA	NA	NA	53,400	NA
4	12020082	NA	NA	NA	NA	NA	31,666	NA
5	12020083	NA	NA	NA	NA	NA	4,000	NA
6	12020084	NA	NA	NA	NA	NA	26,701	NA
7	12020085	NA	NA	NA	NA	NA	57,999	NA
8	12020086	NA	NA	NA	NA	NA	134,499	NA
9	12020087	NA	NA	NA	NA	NA	67,801	NA
10	12020088	NA	NA	NA	NA	NA	59,400	NA
11	12020089	NA	NA	NA	NA	NA	3,300	NA
12	12020090	NA	NA	NA	NA	NA	1,300	NA
13	12020091	NA	NA	NA	NA	NA	(1)	NA
14	12020092	NA	NA	NA	NA	NA	9,900	NA
15	12020093	NA	NA	NA	NA	NA	64,900	NA
16	12020094	NA	NA	NA	NA	NA	7,501	NA
17	12020095	Mar-00	Dec-02	100.00%	100,000	69,803	0	NA
18	12020107	Jan-01	Feb-02	100.00%	1,050,000	1,221,926	0	0.00%
19	12020102	Jun-03	Jul-04	100.00%	1,600,000	1,600,000	0	0.00%
20	12020103	Sep-02	Jun-04	100.00%	650,000	650,000	0	0.00%
21	12020105	Feb-01	Jul-05	100.00%	1,500,000	1,500,000	0	0.00%
22	12020110	Aug-01	Dec-03	100.00%	1,600,000	1,651,323	0	0.00%
23	12020201	Mar-02	Dec-04	100.00%	700,000	700,000	0	0.00%
24	12020202	Sep-03	Dec-02	100.00%	2,000,000	3,369,894	0	0.00%
25	12020203	Dec-03	Oct-04	100.00%	450,000	670,000	0	0.00%
26	12020204	Jul-92	May-01	100.00%	6,000,000	6,000,000	1,859,087	31.49%
27	12020819	Dec-96	Dec-03	100.00%	352,200	3,403,518	2,263	0.07%
28	12020801	Feb-99	Jun-04	100.00%	350,000	600,000	395,365	50.89%
28	12020808	Aug-88	Dec-04	100.00%	175,000	85,000	79,757	93.89%
30	12020909	Aug-86	Dec-04	100.00%	480,000	170,000	79,445	44.97%
31	12020301	Dec-03	Nov-05	100.00%	2,700,000	2,700,000	0	0.00%
32	12020302	Jun-03	Apr-04	100.00%	700,000	510,000	0	0.00%
33	12020303	May-03	Aug-05	100.00%	1,320,000	1,100,000	0	0.00%
34	12020404	Jan-04	Dec-04	100.00%	630,000	630,000	0	0.00%
35	12020402	Jan-04	Dec-04	100.00%	400,000	400,000	0	0.00%
36	2005 Major Highway Relocations	Jan-05	Dec-05	92.00%	400,000	400,000	385,000	96.25%
37	Incline Car Replacement @RRS	May-05	Dec-07	22.00%	1,600,000	1,900,000	230,000	12.11%
38	Ground Storage Tank - 3.0 MG	Jul-05	Dec-07	17.00%	1,675,000	1,675,000	65,000	3.88%
39	Replace Trac-Vac System at RRS	Jan-05	Nov-05	100.00%	250,000	250,000	245,000	98.00%
40	RRS Filter Media Replacement - Hyd 3 & 4	Feb-05	Jul-05	100.00%	250,000	250,000	0	0.00%
41	Russell Cave Road Main - 34,000' of 12"	Feb-05	Dec-07	28.00%	1,800,000	1,800,000	485,000	27.50%
42					\$28,052,200	\$33,308,437	\$4,179,496	
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Note: Investment Projects 60 - 94 represent normal on-going construction expenditures 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: 2004-00103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 31, 2004

SCHEDULE B-4.1
PAGE 3 OF 6
Witness Responsible: M.A. Miller / L. Birdwell

DATA: X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
TRIVILLAGE

Line Item	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
2	12300080	NA	NA	NA	NA	NA	NA	NA
3	12300081	NA	NA	NA	NA	NA	NA	NA
4	12300082	NA	NA	NA	NA	NA	NA	NA
5	12300083	NA	NA	NA	NA	NA	NA	NA
6	12300084	NA	NA	NA	NA	NA	NA	NA
7	12300085	NA	NA	NA	NA	NA	NA	NA
8	12300086	NA	NA	NA	NA	NA	NA	NA
9	12300087	NA	NA	NA	NA	NA	NA	NA
10	12300088	NA	NA	NA	NA	NA	NA	NA
11	12300089	NA	NA	NA	NA	NA	NA	NA
12	12300090	NA	NA	NA	NA	NA	2,250	NA
13	12300091	NA	NA	NA	NA	NA	NA	NA
14	12300092	NA	NA	NA	NA	NA	NA	NA
15	12300093	NA	NA	NA	NA	NA	NA	NA
16	12300094	NA	NA	NA	NA	NA	NA	NA
17	12300403	Oct-04	Dec-07	0.00%	700,000	700,000	0	0.00%
18	12300111	Feb-02	Apr-04	100.00%	1,800,000	2,100,000	508,630	24.13%
19								
20								
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Note: Investment Projects 80 - 94 represent normal on-going construction expenditures 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 three months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2006

SCHEDULE B-4.1
PAGE 4 OF 6
Witness Responsible: M.A. Miller / L. Bridwell

DATA: BASE PERIOD: X, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WIP-1-6
TRIVILLAGE

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	12300080	NA	NA	NA	NA	NA	\$2,500	NA
3	12300081	NA	NA	NA	NA	NA	\$1,000	NA
4	12300082	NA	NA	NA	NA	NA	\$0	NA
5	12300083	NA	NA	NA	NA	NA	\$152	NA
6	12300084	NA	NA	NA	NA	NA	\$0	NA
7	12300085	NA	NA	NA	NA	NA	\$500	NA
8	12300086	NA	NA	NA	NA	NA	\$344	NA
9	12300087	NA	NA	NA	NA	NA	\$481	NA
10	12300088	NA	NA	NA	NA	NA	\$315	NA
11	12300089	NA	NA	NA	NA	NA	\$385	NA
12	12300090	NA	NA	NA	NA	NA	\$577	NA
13	12300091	NA	NA	NA	NA	NA	\$0	NA
14	12300092	NA	NA	NA	NA	NA	\$0	NA
15	12300093	NA	NA	NA	NA	NA	\$0	NA
16	12300094	NA	NA	NA	NA	NA	\$0	NA
17	12300403	Oct-04	Dec-07	35.00%	700,000	700,000	156,154	22.31%
18		Feb-02	Apr-04	100.00%	1,800,000	2,100,000	0	0.00%
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\$2,500,000
\$2,800,000
\$164,525

Note: Investment Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$85,000. The construction period may be as little as one week or as long as two months.

KENTUCKY AMERICAN WATER COMPANY
CASE NO. 2004-01016
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 31, 2004

DATA: X, BASE PERIOD, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WATER REFERENCE NO(S): WP-1-3
EAL:LANE

SCHEDULE B-4.1
PAGE 5 OF 8
Witness Responsible: M.A. Miller/L. Birdwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Original Estimate	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2								
3								
4								
5								
6								
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Note: Investment Projects 80 - 94 represent normal on-going construction expenditures 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 three months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-1-4
ELK LAKE

SCHEDULE P-4-1
PAGE 3 OF 6
Witness Responsible: M.A. Miller (L. Bridwell)

Line	Project	Date Construction	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expendit. to Budget Est.
1								
2								
3								
4								
5								
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Note: Investment Projects 60 - 64 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$35,000. The construction period may be as little as one week or as long as two months.

\$0

\$0

\$0

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
ALLOWANCE FOR WORKING CAPITAL
AS OF JULY 31, 2004

SCHEDULE B-6
PAGE 1 OF 2
Witness Responsible: J.E. Baiser

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

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2	CENTRAL DIVISION					
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$2,149,000	100.00%	\$2,149,000
4						
5						
6	Materials and Supplies	13 Month Average Balance	B-5.1	\$462,149	100.00%	\$462,149
7						
8						
9						
10	TRAYVILLE					
11	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$0		
12						
13						
14						
15	Materials and Supplies	13 Month Average Balance	B-5.1	\$0		
16						
17						
18	ELK LAKE					
19	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$0		
20						
21						
22						
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ALLOWANCE FOR WORKING CAPITAL
AS OF NOVEMBER 30, 2005

SCHEDULE B-5
PAGE 2 OF 2
Witness Responsible: J.E. Salsler

DATA: _____ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): SCH 6.1/6.2

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	CENTRAL DIVISION					
6	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$2,433,000	100.00%	\$2,433,000
7						
8						
9						
10	Materials and Supplies	13 Month Average Balance	B-5.1	\$462,149	100.00%	\$462,149
11						
12						
13	TRI-VILLAGE					
14	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$55,000		
15						
16						
17						
18	Materials and Supplies	13 Month Average Balance	B-5.1	\$0		
19						
20						
21						
22	ELK LAKE					
23	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$5,000		
24						
25						
26						
27	Materials and Supplies	13 Month Average Balance	B-5.1	\$0		
28						
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00703
WORKING CAPITAL COMPONENTS
AS OF JULY 31, 2004

SCHEDULE B-6.1
PAGE 1 OF 2
Witness Responsible: J.E. Saiser

DATA: X, BASE PERIOD, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WIP-17

Line No.	Description	13 - Month Average For Period		Period Balance	
		Jurisdictional Percent	Jurisdictional Amount	Jurisdictional Percent	Jurisdictional Amount
2	CENTRAL DIVISION				
3	Materials and Supplies				
4					
5					
6	Plant Materials	100.00%	\$355,532	100.00%	\$379,416
7	Chemicals		106,617		111,923
8					
9					
10					
11					
12	TRIVILLAGE				
13	Materials and Supplies				
14					
15					
16	Plant Materials	100.00%	\$0	100.00%	\$0
17	Chemicals		0		0
18					
19					
20					
21					
22					
23	ELK LAKE				
24	Materials and Supplies				
25					
26	Plant Materials	100.00%	\$0	100.00%	\$0
27	Chemicals		0		0
28					
29					
30					
31					
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
WORKING CAPITAL - LEAD/LAG STUDY
AS OF JULY 31, 2004

SCHEDULE B-5.2
PAGE 1 OF 6
Witness Responsible: J.E. Salser

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

Line No.	Description	Amount		
		CENTRAL DIV.	TRIVILLAGE	ELK LAKE TOTAL WATER
1				
2				
3	Total Operating Funds	\$44,450,827	\$820,839	\$46,035
4				45,317,701
5	Average Daily Operating Funds	121,783	2,249	128
6				
7	Composite Average Days Interval Between:			
8	(A) Date Service Furnished and Date Collections Deposited			36.40
9				
10	(B) Date Expenses Incurred and Date of Payment			18.76
11				
12	(C) Net Interval			17.64
13				
14				
15	Total Working Capital	\$2,148,617	\$39,679	\$2,223
16				2,160,519
17				
18	Use	\$2,148,000	\$40,000	\$2,000
19				2,191,000
20				
21				
22				
23				
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-06/03
WORKING CAPITAL - LEADLAG STUDY
AS OF JULY 31, 2004

DATA: X_ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WIP-8 & WIP-14

SCHEDULE B-5.2
PAGE 2 OF 6
Witness Responsible: J.E. Salsler

Line No.	Description	Amount		Post Payment or (Lead) Days	Dollar Days		CENTRAL DW	TRI-VILLAGE	ELK LAKE	TOTAL WATER
		CENTRAL DIVISION	TRI-VILLAGE		ELK LAKE	TOTAL WATER				
1										
2										
3	Payrolls Charged to Expense - Union/ATS Group	\$2,731,800	\$0	\$0	12.00	\$0	\$2,731,800	\$0	\$0	\$2,731,800
4	Payrolls Charged to Expense - Salaried	2,207,093	158,756	19,881	12.00	\$0	26,485,116	\$1,903,072	\$2,236,172	28,2 28,360
5	Fuel, Power and Electric	2,038,507	0	0	26.96	0	54,985,109	\$0	\$0	54,9 85,109
6	Chemicals	1,356,500	580	110	6.65	0	9,034,025	\$3,857	\$732	9,0 38,614
7	Service Company Charges	3,027,803	0	0	(1.34)	0	(4,057,266)	\$0	\$0	(4,0 57,256)
8	Group Insurance	884,022	(1,140)	(23)	(5.82)	0	(5,145,008)	\$6,635	\$134	(5,1 38,238)
9	Opab	678,565	(1,371)	(384)	(0.50)	0	(838,288)	\$666	\$182	(3 38,430)
10	Pensions	968,675	0	0	(5.50)	0	(5,300,213)	\$0	\$0	(5,3 00,213)
11	Insurance Other than Group	488,322	(119)	(387)	(47.19)	0	(23,043,915)	\$5,616	\$18,263	18,263 23,003,915
12	Transportation Expense	353,776	(728)	(218)	13.56	0	4,797,203	\$0	\$0	4,7 87,318
13	Rents	73,840	13,519	0	18.39	0	1,357,918	\$248,614	\$0	1,6 96,532
14	Telephone Expense	176,997	5,432	1,035	10.31	0	1,824,839	\$56,004	\$10,671	1,8 91,514
15	Postage Expense	334,008	630	0	23.47	0	7,639,121	\$14,788	\$0	7,8 53,907
16	Stock E	179,908	2,007	0	28.03	0	5,042,821	\$57,938	\$0	5,1 00,759
17	Maintenance Expense	1,191,050	3,513	669	18.54	0	22,082,067	\$65,131	\$12,403	22,1 88,601
18	Amortization	701,105	5,576	0	0.00	0	0	\$0	\$0	0
19	Uncollectibles	186,300	0	0	0.00	0	0	\$0	\$0	0
20	Waste Disposal	0	0	0	0.00	0	0	\$0	\$0	0
21	Other Operating Expenses	2,540,750	315,164	23,263	25.97	0	54,473,680	\$6,757,116	\$498,759	60,5 55
22	Total O & M Expenses	20,117,049	501,378	43,884	21.44	0	182,817,808	9,111,570	777,316	193,6 65
23										
24	Depreciation and Amortization	7,434,877	48,016	0	0.00	0	0	\$0	\$0	0
25	Taxes, Other than Income	3,266	103	0	69.11	0	225,713	\$7,118	\$0	232,831
26	Payroll - FUTA	2,047	205	0	75.14	0	153,812	\$16,404	\$0	169,216
27	Payroll - SUTA	422,032	5,838	0	15.00	0	6,330,480	\$69,070	\$0	6,819,550
28	Payroll - FICA	2,194,722	0	0	69.86	0	153,523,279	\$0	\$0	153,523,279
29	Other	281,604	(669)	(30.13)	30.13	0	7,590,829	\$203,769	(\$20,127)	7,644,711
30	Income Taxes - Current - SIT	943,659	25,281	(2,829)	30.13	0	28,438,472	\$791,717	(\$79,212)	2 2,20,977
31	Income Taxes - Current - FIT	2,125,356	42,273	1,124	0.00	0	0	\$0	\$0	0
32	Deferred Income Taxes	4,732,590	95,787	2,630	90.45	0	428,062,768	\$8,664,638	\$228,839	430,616,444
33	Interest Expense - Long - Term Debt	233,651	2,948	78	15.59	0	3,640,283	\$45,030	\$1,215	3,817,428
34	Interest Expense - Short - Term Debt	515,855	8,548	226	45.49	0	23,465,244	\$388,949	\$10,281	22,316,374
35	Preferred Dividends	5,474,119	82,989	1,390	0.00	0	0	\$0	\$0	0
36	Net Income	\$44,450,927	\$820,938	\$46,035			\$834,039,697	\$19,288,268	\$918,312	856,546,265
37	Net Operating Funds									
38										
39										
40										
41										
42										
43										
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47										
48										
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50										

Average Days Interval between Date Expenses are Incurred and Date of Payment

18.76

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
WORKING CAPITAL - LEAD/LAG STUDY
AS OF JULY 31, 2004

SCHEDULE B-5.2
PAGE 3 OF 8
Witness Responsible: J.E. Salsor

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

Line No.	Revenues Amount	Median Service Days	Puller Days
1			
2			
3			
4			
5	\$39,918,969	15.21	\$807,167,523
6	500,000	7.60	3,800,000
7	1,017,595	34.54	35,147,731
8	2,641,175	(15.26)	(40,304,331)
9			
10			
11			
12			
13			
14			
15			
16			
17			
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Average Median Service Days
Number of Days between the Reading Date and the Billing Date
Number of Days between the Billing Date and the Date the Bills are Paid
Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received

13.74
2.50
20.16
36.40

\$44,077,759

\$665,810,923

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
WORKING CAPITAL - LEAD/LAG STUDY
AS OF NOVEMBER 30, 2006

DATE: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): Spt 6.3

SCHEDULE B-6.2
PAGE 4 OF 8
Witness Responsible: J.E Salsar

Line No.	Description	Days	Amount		
			CENTRAL BV TRIVILLAGE	ELK LAKE	TOTAL WATER
1					
2					
3	total Operating Funds		\$47,729,303	\$117,077	48,999,043
4					
5	average Daily Operating Funds		130,765	2,994	134,080
6					
7	composite Average Days Interval Between:				
8	4) Date Service Furnished and Date Collections Deposited	36.63			
9					
10	3) Date Expenses Incurred and Date of Payment	18.03			
11					
12	2) Net Interval	18.60			
13					
14	Total Working Capital		\$2,432,621	\$5,972	2,494,290
15					
16	Use		\$2,435,000	\$66,000	\$5,000
17					
18					
19					
20					
21					
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
WORKING CAPITAL - LEADLAG STUDY
AS OF NOVEMBER 30, 2006

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-3 & WIP-1-6

SCHEDULE B-2
PAGE 6 OF 6
Witness Responsible: J.E Salser

Line No.	DESCRIPTION	Amount		Post Payment or (Lead) Days	Dollar Days		TOTAL WATER
		CENTRAL DIVISION	TRIVILLAGE		ELK LAKE	TRIVILLAGE	
1	Payroll Charged to Expenses - Union/ATS Group	\$2,843,277	\$0	12.00	34,119,324	0	34,119,324
2	Payroll Charged to Expenses - Salaried	2,287,158	158,820	12.00	27,585,896	1,905,840	532,886
3							
4							
5	Fuel and Power	1,622,641	0	26.96	51,634,368	0	51,634,368
6	Chemicals	1,220,296	840	6.86	8,114,969	5,586	8,120,555
7	Service Company Charges	3,776,639	20,090	(1.34)	(5,090,698)	(26,821)	(5,092,416)
8	Group Insurance	896,331	42,716	(5.82)	(5,216,846)	(248,607)	(5,334,767)
9	Opex	773,416	19,796	(0.50)	(386,768)	(9,893)	(398,367)
10	Insurance Other than Group	537,736	10,875	(47.19)	(25,375,769)	(513,202)	(26,452,608)
11	Transcoation Expense	414,698	0	13.58	5,623,169	0	5,623,169
12	Rentis	92,390	18,078	18.39	1,668,600	350,844	2,049,344
13	Telephone Expense	172,687	6,697	10.31	1,774,217	68,943	1,850,369
14	Postage Expense	385,047	3,514	23.47	9,037,653	52,474	9,200
15	Stock E	58,699	3,328	28.03	1,843,333	83,284	1,738,617
16	Maintenance Expense, excluding Amortizations	976,383	9,535	18.54	18,102,141	176,786	667
17	Amortization	840,042	5,676	0.00	0	0	0
18	Uncollectibles	246,166	3,656	0.00	0	0	0
19	Reserued	0	0	0.00	0	0	0
20	Other Operating Expenses	3,748,289	310,608	21.44	80,320,651	6,559,436	305,748
21	Total O & M Expenses	21,169,265	615,510	0.00	142,110,602	6,636,750	(317,863)
22							
23	Depreciation and Amortization	8,354,530	107,474	0.00	0	0	0
24	Taxes, Other than Income	3,036	322	0.00	209,818	22,945	6,358
25	Payroll - FUTA	3,152	12,148	69.11	236,841	912,876	239,121
26	Payroll - SUTA	367,824	3,393	75.14	5,817,360	3,570	254,950
27	Payroll - FICA	2,257,997	238	15.00	15,743,670	6,968,116	1,005
28	Other	488,331	(3,811)	69.96	15,014,713	(114,825)	184,894,330
29	Income Taxes - Current - SIT	1,869,866	(14,424)	30.13	59,053,778	(434,565)	(49,202)
30	Income Taxes - Current - FIT	(225,260)	8,653	30.13	0	0	14,850,668
31	Deferred Income Taxes	5,057,834	102,294	0.00	457,481,085	9,252,462	58,428,458
32	Interest Expense - Long - Term Debt	155,628	3,148	90.45	2,424,853	48,946	545,665
33	Interest Expense - Short - Term Debt	451,314	9,128	15.58	20,530,274	415,233	2,476,597
34	Preferred Dividends	7,625,658	154,228	45.49	0	0	20,999,981
35	Net Income	\$47,726,303	\$1,032,664	0.00	\$960,622,792	\$23,713,568	\$460,126
36	Net Operating Funds						884,786,506
37							
38							
39							
40					16.03	21.70	3.93
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Average Days Interval between Date Expenses are Incurred and Date of Payment

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-09103
WORKING CAPITAL - LEAD/LAG STUDY
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD ___X_ FORECASTED PERIOD
TYPE OF FILING: ___X_ ORIGINAL ___ ___X_ UPDATED ___ ___X_ REVISED
WORKPAPER REFERENCE NO(S): WIP-3

SCHEDULE B-6.2
PAGE 6 OF 6
Witness Responsible: JJE Salsar

	Revenues Amount		Dollar Days	
	CENTRAL DIVISION	TRIPVILLAGE ELK LAKE	CENTRAL DIVISION	TRIPVILLAGE ELK LAKE
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Monthly - Arrears Full Bills	\$37,894,484	\$925,059	\$89,248	15.21
Monthly - Arrears Partial/Final Bills	350,000	0	0	7.60
Other Revenues	1,565,696	0	0	34.54
Fire Service	2,611,175	0	0	(15.26)
Total	\$42,471,355	\$925,059	\$89,248	
			\$12,549,147	\$1,418,302
				590,342,551
			2,660,000	0
			54,769,940	0
			(40,304,331)	0
			\$593,500,711	607,468,160

Average Median Service Days

Number of Days between the Reading Date and the Billing Date

Number of Days between the Billing Date and the Date the Bills are Paid

Total Average Days: Interval between Number of Days from Date Services are Furnished to Date Collections are Received

13.97	15.21	15.21
2.50	2.50	2.50
20.16	20.16	20.16
36.63	37.87	37.87

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF JULY 31, 2004

SCHEDULE B-6
PAGE 1 OF 2
Witness Responsible: M.A. Miller

DATA: X BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-1

Line No.	Acct No.	Description	Workpaper Reference	Jurisdictional Percent		Jurisdictional Amount	
				CENTRAL DIV	TRIVILLAGE	ELK LAKE	TOTAL WATER
1							
2							
3	252	Customer Advances	WIP-1-8	\$ 30,000	\$ 30,000	\$ 0	13,690,037
4							
5	271	Contributions in Aid of Construction	WIP-1-8	\$ 1,830,991	\$ 1,830,991	\$ 85,737	32,502,293
6							
7	255	Investment Tax Credits: Pre 1971 3% Credit 1971-1975 4% Credit 1975-12/31/85 10% Credit	WIP-1-9	0	0	0	128,408
8							
9							
10							
11							
12							
13				\$ 0	\$ 0	\$ 0	128,408
14							
15							
16							
17	282	Deferred Taxes: Utility Plant in Service	WIP-1-9	\$ 25,198,445	\$ 6,952	\$ 0	25,205,397
18		Deferred Maintenance	WIP-1-9	864,002	52,740	0	916,742
19		Deferred Debits	WIP-1-9	2,712,841	88,098	41,645	2,842,584
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				\$ 26,775,288	\$ 147,790	\$ 41,645	\$ 28,964,723

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF NOVEMBER 30, 2005

SCHEDULE B-6
PAGE 2 OF 2
Witness Responsible: M.A. Miller

DATA: BASE PERIOD X, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WP-1

Line No.	Acct No.	Description	Workpaper Reference	Jurisdictional Percent		Jurisdictional Amount		13-Month Average Balance		
				CENTRAL DIV	TR-VILLAGE	ELK LAKE	BLK LAKE	CENTRAL DIV	TR-VILLAGE	ELK LAKE
1										
2										
3	252	Customer Advances	WP-1-9	\$15,960,097	160,000	0	100.00%	\$15,960,097	\$160,000	0
4										
5	271	Contributions in Aid of Construction	WP-1-9	\$33,724,255	1,853,815	84,382		\$33,724,255	\$1,853,815	\$84,382
6										
7	285	Investment Tax Credits:	WP-1-9	\$121,765	0	0		\$121,765	0	0
8		Pre 1971 3% Credit								
9		1971-1975 4% Credit								
10		1975-12/31/85 10% Credit								
11										
12										
13										
14										
15										
16	282	Deferred Taxes:								
17		Utility Plant in Service	WP-1-9	\$26,664,541	\$11,308	\$0		\$26,664,541	\$11,308	\$0
18		Deferred Maintenance	WP-1-9	\$62,849	\$2,740	0		\$62,849	\$2,740	0
19		Deferred Debts	WP-1-9	2,440,953	85,040	40,201		2,440,953	85,040	40,201
20										
21										
22										
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				\$30,068,343	\$149,068	\$40,201		\$30,068,343	\$149,068	\$40,201
				\$15,220,324	122,308	0		\$15,220,324	122,308	0
				\$32,623,874	1,839,194	84,847		\$32,623,874	1,839,194	84,847
				\$117,518	0	0		\$117,518	0	0
				\$117,518	0	0		\$117,518	0	0
				\$26,664,541	\$11,308	\$0		\$26,664,541	\$11,308	\$0
				\$62,849	\$2,740	0		\$62,849	\$2,740	0
				2,440,953	85,040	40,201		2,440,953	85,040	40,201
				\$30,061,688	\$149,253	\$40,743		\$30,061,688	\$149,253	\$40,743

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
JURISDICTIONAL PERCENTAGES

SCHEDULE B-7
PAGE 1 OF 1
Witness Responsible: M.A. Miller

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

Line No.	Acct No.	Account Title	Jurisdictional Percentage	Description of Factors And/Or Method of Allocation
1				
2				
3				
4		CENTRAL DIVISION		
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9		TRI-VILLAGE		
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14		ELK LAKE		
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
JURISDICTIONAL STATISTICS - RATE BASE

SCHEDULE B-7.1
PAGE 1 OF 1
Witness Responsible: M.A. Miller

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

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Statistic	Statistic For Rate Area	Allocation Factor
1						
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4	<u>CENTRAL DIVISION</u>			NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY		
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY
NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY
NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00703
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

SCHEDULE B-7.2
PAGE 1 OF 1
Witness Responsible: M.A. Miller

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

Line No.	Acct No.	Description	Prescribes Approved in Prior Rate Case	Reasonable for Change
1				
2				
3				
4		<u>CENTRAL DIVISION</u>		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY
5				
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8				
9		<u>TRIVILLAGE</u>		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY
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14		<u>ELK LAKE</u>		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY
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