SCHEDULE B

RATE BASE

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2004-00103

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

FOR THE TWELVE MONTHS ENDED: JULY 2004 Base Period:

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

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

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

RATE B AS OF

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

		Supporting				
Line No.	Rate Base Component	Softedule Reference	Base P. Central Division Tri-Village	- E	od Amont Elk Lake	Total Water
	Uility Plant in Service	B-2	\$272,085,879	1 8	\$325,850	277,600,888
	Property Held for Future Use	B-2.8	0	0	0	0
	Utility Plant Acquisition Adjustments	WP-1-2	88,093	212,939	108,476	409,508
	Accumulated Depreciation	B-3	(61,810,811)	(1,000,103)	(272,751)	(63,083,665)
	Accumulated Amortization	W/P-1-4	(7,674)	0		(7,674)
	Net Ulility Plant in Service		210,355,487	4,401,995	161,575	214,919,057
	Construction Work in Progress	7 10	3,583,275	6,375	0	3,589,650
	Working Capital Allowance	B-8	2,149,000	40,000	2,000	2,191,000
	Other Working Capital Allowance	8-5	462,149	o	o	462,149
	Contributions in Aid of Construction	Ф <u>-</u> 80	(30,585,565)	(1,830,991)	(85,737)	(32,502,293)
	Customer Advances	ତ <u>-</u> ଅ	(13,600,037)	(30,000)	0	(13,630,037)
	Deferred income Taxes	છ-π	(25,198,445)	(6,952)	0	(25,205,397)
	Deferred investment Tax Credits	Đ-tì	(128,408)	0	0	(128,408)
	Deferred Maintenance	W/P~1-11	2,140,605	148,894		2,289,499
	Deferred Debils	W/P-1-12	6,721,192	218,267	0	6,939,459
	Other Rate Base Elements	W/P-1-12	(1,797,015)			0 (1,797,015)
	Jurisdictional Rate Base		\$154,102,238	\$2,947,588	\$77,838	157,127,665

KENTUCKY-AMENICAN WATER COMPANY CASE NO: 2004-00103 RATE BASE SUMMARY AS OF NOVEMBER 30, 2005

SCHEDULE B-1
PAGE 2 OF 2
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

2. 2. (1. 8. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Central Division Tri-Willage Ell	ion Tri_Village Elv lisks Total Mater
B-2.6 \$26,856 \$26,856 \$26,857 \$5.85 B-2.6 0 <t< th=""><th>- Andrew</th><th></th></t<>	- Andrew	
B-2.6 0 0 0 0 0 8 WiP-1-2 70,692 205,532 104,711 390,935 77,217 2 B-3 (71,227,163) (1,136,075) (272,751) (72,637,969) (67,904,911) (1,007) WiP-1-4 (736,14) 0 0 (7,674) (67,904,911) (1,007) WiP-1-5 4,653,416 153,500 800 800 800,800 2,435,000 4,462,149 1,596,042 1,14	82,233,327 \$5,302,443	\$325,850 287,861,620
8 WWP-1-2 70,692 206,532 104,711 380,635 77,217 2 B-3 (71,227,163) (1,138,075) (272,751) (72,637,989) (67,604,911) (1,0 WWP-1-4 (76,74) 0 0 (7,674) 214,697,989 (7,674) (1,0 B-4 / W/P-1-5 4,652,416 155,500 0 4,806,916 5,960,428 4,406,108 4,406,108 4,406,108 1,10,609 4,406,109 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,433,000 2,514,49 2,514,49 2,514,49 2,514,49 2,514,49 2,514,49 2,514,49 2,514,49 2,514,49 2,514,49 2,514,49 2,514,49 2,516,17 2,516,17 2,516,17 2,516,17 2,516,17 2,516,17 2,516,17 2,516,17 2,516,17 2,516,17 2,516,17 2	0	o
B-3 (71,227,163) (1,136,075) (272,751) (72637,989) (67604,911) (1,074) VWP-1-4 219,753,870 4,776,066 157,810 224,887,746 214,697,989 4,4 B-4 VWP-1-5 4,653,416 153,500 800 860 860,800 2,433,000 B-5 945,000 6,000 800 860,800 2,433,000 2,433,000 B-5 462,149 0 0 462,149 462,149 462,149 B-6 (15,860,097) 0 (1853,815) (84,382) (35,662,452) (15,220,324) B-6 (121,765) 0 (13,960,097) 0 (121,765) (11,518) WWP-1-11 2,386,504 130,867 0 (121,765) 6,423,164 2 WWP-1-12 (2,373,260) 0 (2,373,260) 0 (2,373,260) 6,453,326	77,217 208,310	106,123 391,650
WMP-1-4 (7,674) 0 0 (7,674) <td>(1,084,983)</td> <td>(268,449) (68,958,343)</td>	(1,084,983)	(268,449) (68,958,343)
B4 / WiP-1-5 4,893,476 4,776,066 157,616 224,687,746 214,697,959 4,4 B-5 4,623,418 153,500 800 860,600 2,433,000 1 B-5 462,149 0 4,804,342 35,602,452 2,433,000 1 B-6 (33,724,255) (1,853,815) (84,382) (35,602,452) (32,623,674) (1,8 B-6 (15,600,097) 0 (15,600,097) (11,308) 0 (15,200,032) (11,518) B-6 (121,765) 0 (12,600,097) (11,518) (11,518) (11,518) (11,518) WPP-1-11 2,305,604 130,667 0 2,516,177 2,316,384 1 WIP-1-12 (2,373,260) 0 0 (2,373,260) 6,357,369 6,423,194 2	(7,674) 0	0 (7,674)
B-4 /W/P-1-5 4,653,416 153,500 800 8,000,916 5,960,428 1,596,000 B-5 4,621,49 0 4,621,49 <td>14,697,959 4,425,770</td> <td>163,524 219,267,253</td>	14,697,959 4,425,770	163,524 219,267,253
B-5 945,000 6,000 850,600 2433,000 B-5 462,149 462,149 462,149 462,149 B-6 (15,800,097) (1853,815) (84,382) (35,662,452) (32,623,874) (11,800,097) B-6 (15,800,097) (11,308) 0 (26,875,849) (26,523,379) B-6 (121,765) 0 (26,775,849) (26,523,379) (117,518) WWP-1-11 2,395,504 130,687 0 2,516,171 2,318,364 1 WWP-1-12 (2,373,260) 0 (2,373,260) (2,154,343) (2,154,343)	5,960,428 164,525	0 6,124,953
B-6 462,149 0 462,149 462,149 462,149 462,149 462,149 462,149 462,149 462,149 462,149 (1,860,087)	2,433,000 56,000	6,000 2,495,000
B-6 (33,724,259) (1863,815) (84,387) (35,662,462) (32,623,874) (11,806) B-6 (15,860,097) (11,308) 0 (15,860,097) (15,220,324) B-6 (121,765) 0 (121,765) (26,876,849) (26,853,379) W/P-1-11 2,386,504 130,867 0 2,516,771 2,318,384 1 W/P-1-12 (2,373,260) 0 (2,373,260) (2,373,260) (2,154,343)	462,149 0	0 462,149
B-6 (15,890,097) 0 (15,980,097) (15,220,324) B-6 (26,664,541) (11,306) 0 (26,976,649) (26,583,379) B-6 (121,786) 0 (121,765) (17,518) (17,518) VWP-1-11 2,386,504 130,867 0 2,516,171 2,318,384 1 VWP-1-12 6,047,577 210,691 89,588 6,357,866 6,423,194 2 VWP-1-12 (2,373,280) 0 (2,373,260) (2,154,343)	32,623,874) (1,839,194)	(84,847) (34,547,915)
B-6 (26,564,541) (11,306) 0 (26,676,649) (26,533,78) B-6 (121,765) 0 (121,765) (117,518) VWP-1-11 2,386,504 130,667 0 2,516,171 2,318,364 1 VWP-1-12 6,047,577 210,691 99,598 6,357,866 6,423,194 2 VWP-1-12 (2,373,260) 0 (2,373,260) (2,154,343)	(5,220,324) 0	0 (15,220,324)
B-6 (121,765) 0 (121,765) (117,518) WWP-1-11 2,386,504 130,667 0 2,516,171 2,318,384 WWP-1-12 6,047,577 210,691 99,588 6,357,866 6,423,194 WWP-1-12 (2,373,260) 0 (2,373,260) (2,154,343)	26,553,379) (8,443)	0 (26,561,822)
WiP-1-11 2,386,504 130,687 0 2,516,171 2,318,384 WiP-1-12 6,047,577 210,691 99,598 6,357,866 6,423,104 ents WiP-1-12 (2,379,260) 0 0 (2,379,260) (2,154,343)	(117,518) 0	0 (117,518)
WIP-1-12 6,047,577 210,691 99,598 6,357,966 6,423,194 WIP-1-12 (2,373,260) 0 0 (2,373,260) (2,154,343)	2,318,384 135,333	0 2,453,717
W/P-1-12 (2,373,260) 0 0 (2,373,260)	6,423,194 213,532	100,941 6,737,667
	(2,154,343) 0	0 (2,154,343)
Jurisdictional Rate Base \$155,403,598 \$3,410,801 \$173,826 \$159,989,226 \$155,625,677 \$3,147,5	\$3,147,523	\$185,618 \$158,958,817

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 PLANT IN SERVICE BY MAJOR GROUPING AS OF JULY 31, 2004

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

DAYA: X, BASE PERIOD __ FORECASTED PERIOD

TYPE OF FILING: X, ORIGINAL __ UPDATED __ REVISED

WORKPAPER REFERENCE NO(8); WIP-1

		Bas	Base Period	·	Jurisdictional		Jurisdictional			End of Period Adjusted
Major Property Grouping	Central Division	Tri-Village	Elk Lake	Total	Percent	Central Division	Tri-Village	Elk Lake	Total	Jurisdiction
Intangibies	\$830,145	0	3,838 \$	833,983	100%	\$830,145	90	\$3,838	833,983	60
Source of Supply and Pumping	22,363,110	1,160,710	58,104	23,581,924		22,363,110	1,160,710	58,104	23,581,924	0
Water Treatment	32,264,565	51,538	7,618	32,323,721		32,264,565	51,538	7,618	32,323,721	0
Transmission and Distribution	196,407,075	3,869,323	248,345	200,524,743		196,407,075	3,869,323	248,345	200,524,743	0
General	20,220,984	107,588	7,945	20,336,517		20,220,984	107,588	7,945	20,336,517	O
Completed Construction not Classified	0			0		0	0		0	0
Other	0			0		0	0		0	0
	\$272,085,879	\$5,189,159	\$325,850	\$277,600,888		\$272,085,879	\$5,189,159		\$325,850 \$277,600,888	80

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PLANT IN SERVICE BY MAJOR GROUPING
AS OF NOVEMBER 30, 2005

7,618 248,345 SCHEDULE B-2
PAGE 2 OF 2
Witness Responsible: M.A. Miller 51,538 58,104 7,945 \$325,850 \$5,302,443 \$527,148 22,379,436 32,506,736 205,402,631 21,417,376 \$280,918,015 \$282,233,327 1,151,558 3,984,605 114,742 13 Month 51,538 \$3,838 7,618 248,345 7,945 212,885,719 Ç 58,104 \$501,898 22,402,464 32,713,756 22,414,178 1,160,710 4,368,773 127,588 \$5,708,609 \$325,850 End of Period Adjusted Jurisdiction 0 o 23 Adjustments 51,538 7,618 248,345 7,945 212,885,719 8 1,160,710 \$3,838 58,104 \$325,850 Jurisdictional \$501,898 22,402,464 32,713,756 22,414,178 4,368,773 127,588 \$5,708,609 \$290,918,015 100% Jurisdictional Percent 51,538 4,368,773 127,588 248,345 \$325,850 \$501,898 \$290,918,015 7,618 7 945 22,402,464 32,713,756 212,885,719 22,414,178 1,160,710 \$5,708,609 Base Period DATA: ___ BASE PERIOD _X FORECASTED PERIOD

TYPE OF FILING: _X_ORIGINAL___ UPDATED ___ REVISED

WORKPAPER REFERENCE NO(8): W/P-1 Completed Construction not Classified Completed Construction not Classified Completed Construction not Classified Source of Supply and Pumping Source of Supply and Pumping Source of Supply and Pumping Transmission and Distribution Transmission and Distribution Transmission and Distribution Major Property Grouping Central Division Intangibles Water Treatment Water Treatment Water Treatment Tri-Village Intangibles Eik Lake intangibles General General General other Other Other 를 운 ~

KENTUCKY-AMIERICAN WATER COMPANY
CASE NO: 2004-00103
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JULY 31, 2004

SCHEDULE B-2.1
PAGE 1 of 8
Witness Responsible: M.A. Miller

DATA: _X, BASE PERIOD ____ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL___ UPDATED ___ REVISED WORKPAPER REFERENCE NO(S);: WIP-1

	OHI MIDOON	Certifial Division	i r⊩Village	EIK Lake	Percent	Central Division	Tri-Village	FIK Lake	Adjustment	Central Division	Tri-Village	Elk ∟ake	otal water
304	Intanglible Plant Organization	\$23,020	20	9	100%	\$23,020	\$	8	S	23,020	0	o	23,020
302	Franchise/Consents	70.281	0	٥		70.261	c	C	G	70.261	c	•	70.261
3031	Other P/E Intangibles	125,783	0	3.838		125 783	0	3.838	a	125.793	· c	3 838	129 631
3036	Other P/E Comprehensive Studies	611,071	0	0		611,071		0	0	611.071		0	611.071
	Total Intangibles	830,145	0	3,838		830,145	0	3,838	0	830,145	0	3,838	833,983
	Source of Supply and Pumping Plant												
310	Land and Land Rights - SS	322,833	691,887	0		322,833	691,887	0	0	322.833	691.887	O	1.014.720
311	Structures and Improvements	265,573	341,948	27.734		265.573	341,948	27.734	0	265,573	341.848	27 734	635 255
312	Collecting and Impounding Reservoirs	1,013,271	0	0		1.013.271	0	0	0	1 013 271			1 013 274
313	Lake, River and Other Intakes	581.930	c			581.930				581 930	•	o, c	581 930
314	Wells and Springs	0	0	. 0									
316	Supply Mains	5.069.822		14.520		5 069 822	¢	14 520	-	5 069 822		14 520	5 084 342
320	Land and Land Rights - Pumping	81,790	0	750		81.790	c	750		81 790		750	82 540
321	Structures and Improvements	4 441 292	0	C		4 441 292				4 441 202	, ,	2	4 441 202
322	Boiler Plant Equipment			oc						0	9 0		1
323	Other Power Production Equipment	572.278	0	·		572.278				572 278		C	672 278
325	Electric Pumping Equipment	9.419.809	126.875	15.100		9 4 19 809	128.875	15 100		0410,800	128 R75	15 100	0 581 784
328	Diesel Pumping Equipment	594.512	0	C		594.512				594 512			594 512
328	Other Pumping Equipment	0	0	0		0			0	1		C	
3541		0	0	0		0		ø	0		0	6	• •
3711		0	0	0	•	0		0	С	0	0	0)
	Total Course of Superly 9 Duranian	22 262	200	9			000	0	c	000 000	0.00	4	00 00
	lotal source of supply of Pullpling	77,303,110	1,150,710	58,104			UL/'ngt't	56,104	•	22,363,110	1,160,710	58,104	23,581,924
	Water Treatment Plant												
330	Land and Land Rights	68,164	0	0		68,164	0	0	0	68.164	0	0	68.164
331	Structures and Improvements	7,861,564	0	0		7,961,564	0	0	0	7,961,564	0	0	7,961,564
332	Water Treatment Equipment	24,234,837	51,538	7,618		24,234,837	51,538	7,618	0	24,234,837	51,538	7,618	24,293,993
334	Water Treatment - GAC	0	0	0	•	0	0	0	0	0	0	0	
	Total Water Treatment	32,264,565	51,538	7,618		32,264,565	51,538	7,618	0	32,264,565	51,538	7,618	32,323,721
	Transmission and Distribution Plant												
340	Land and Land Rights	3,648,042	0	1,250		3,648,042	٥	1,250	0	3,648,042	a	1,250	3,649,292
341	T & D Structures and Improvements.	724,970	0	0		724,970	0		0	724,970	0	0	724.970
342	Distribution Reservoirs and Standpipes	6,576,156	888,385	30,749		6,576,156	888,385	30,749	0	6,576,156	888,385	30.749	7,495,290
343	Transmission and Distribution Mains	129,374,672	2,535,586	145,823		129,374,672	2,535,586	145,823	O	129,374,672	2,535,586	145,823	132,056,081
345	Services	28,592,633	81,612	0		28,592,633	81,612	0	0	28,592,633	81,612	0	28,674,245
346	Meters	6,046,964	343,922	56,623		6,046,964	343,922	58,623	0	6,046,964	343,922	56,623	6,447,509
347	Meter Installations	13,098,821	1,800			13,098,821	1,800	0	0	13,098,821	1,800	0	13,100,621
348	Hydrants	8,344,817	18,018	13,900		8,344,817	18,018	13,900	٥	8,344,817	18,018	13,900	8,376,735
			00000	4					•				
	Foral Transmission and Distribution	180,407,075	3,009,323	240,343			5,808,523	248,345	7	190 407 073	2,009,323	248.345	200,524,743

KENTUCKY-AMERICAN WATER COMPANY
GASE NO: 2004-00103
ANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JULY 31, 2004

SCHEDULE B-2.1 PAGE 2 of 8 Witness Responsible: M.A. MIller

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(5); WIP-1

			Base Period		Jurisdictional		Junsdictional		•		Adjusted Jurisdiction	risdiction	
Acct No.	Account Title	Central Division	Tri-Village	Elk Lake	Percent	Central Division	Tri-Village	Elk Lake	Adjustment	Central Division	Trl-Village	Elk Lake	Total Water
	General Plant								;	;	į	•	•
389.2	Stores Shop & Garage Land	\$	₩	0		<u></u>	49		20	O\$	0	0	D
380	Structures and Improvements	5.702.973		0		5,702,973	0	0	0	5,702,973	a	0	5,702,973
301	Office Funding and Fortiment	7 868 737	47 600	c		7.668.737	47,600	0	0	7,668,737	47,600	0	7,718,337
302	Transportation Equipment	2 071 139	17.000	7.445		2,071,139	17,000	7,445	0	2,071,139	17,000	7,445	2,095,584
303	Stores Followert		,	-		35,547	6		0	35,547	0	0	35,547
394	Tools Shon and Garage Equipment	792 781	4 588			792.781	4.586	0	0	792,781	4,566	6	797,347
395	Laboratory Equipment				•	899.427	0	0	0	899,427	0	0	899,427
908	Power Operated Followent	612.488	35.704			512,488	35.704	0	0	512,488	35,704	0	548,192
202	Communication Equipment	1 850 463	2718	•		1.859,461	2.718	٥	0	1,859,461	2,718	0	1,862,179
300	Miscalioneous Edulament	OF 972	2			545.149	ī	0	0	545,149	•	0	545,149
389	Other Tangible Properly	282		500		133,282	0	900		133,282	0	200	133,782
	Total General	20,220,984	107.588	7.945		20,220,984	107,588	7,945	0	20,220,984	107,588	7,945	20,336,517
	Total High Diag is County	\$272 085 879	\$5 189 150	\$325.850		\$272.085.879	\$5,189,159	\$325.850	90	\$272,085,879	\$5,189,159	\$325,850	\$277,600,888

KENTUCKY-AMERICAN WATER COMPANY CAGE NO. 2004-00103 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF NOVERIBER 30, 2006

SCHEDULE B-2.1
PAGE 3 of 8
Witness Responsible: M.A. Miller

DATA:____BASE PERIOD_X_FORECASTED PERIOD
TYPE OF FILING:_X_ORIGINAL__UPDATED___REVISED
WORKPAPER REFERENCE NO(\$);: WIP-1
CENTRAL DIVISION

Infancible Plant 302000 Franchise/Consents 302000 Franchise/Consents 302000 Franchise/Consents 303900 Other PE Comprehensive Studies 7 Total Intangbles 303300 Collecting and Insprovements 303000 Shouter and Chard Rights - SS 304100 Shouters and Insprovements 303000 Collecting and Insprovements 303000 Collecting and Insprovements 303000 Collecting and Insprovements 30400 Shouters and Chard Rights - Pumping 304200 Shouters and Insprovements 305000 Collecting and Insprovements 30600 Collecting and Insprovements 30700 Shouters and Insprovements 30800 Land and Land Rights 30900 Shouters and Insprovement 30900 Shouters and Insprovement 328 Dieses Pumping Equipment 329 Chier Pumping Equipment 329 Other Pumping Equipment 320 Chier Pumping Equipment 321 Total Source of Supply & Pumping 322 Water Treatment Equipment 323 Shouters and Improvements 324 Transmission and Distribution Maire 325 Nater Treatment 326 Nater Treatment 327 Mater Treatment 328 Services 329 Transmission and Distribution Maire 329 Transmission and Distribution 321 Mater Installations 322 Mater Treatment 323 Transmission and Distribution 324 Nater Treatment 325 Nater Treatment 326 Nater Treatment 327 Nater Treatment 328 Nater Treatment 329 Transmission and Distribution Maire 329 Nater Treatment 320 Nater Treatment 32000 Nater Treatment 321 Table Survices 322 Nater Treatment 323 Transmission and Distribution 324 Nater Treatment 325 Nater Treatment 326 Nater Treatment 327 Nater Treatment 328 Nater Treatment 339 Transmission and Distribution 340 Nater Treatment 340 Nater Treatment	Protection Pro	CENTRAL DIVISION	NOISIN							
1,000	1000 1000				Forecasted	in a marine di	in a control of the c		Activisted	13 Month
100 100	Exercised Exer	Line No. /	Acct No.	Account Title	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Agusted Jurisdiction	Average
970000 Lober September \$50.000 100.00 \$50.000	970000 Understanding below. 520 000 100 000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
920000 Character Eminylates 620 000 UNIDAR 72,023 72,023 920000 Franched Central State of Eminylates 72,028 72,023 72,023 92000 Franched Central State of Eminylates 72,023 72,023 72,023 92000 Septimized Eminylates 72,023 72,023 72,023 72,023 92000 Shouther set Eminylates 22,023 72,023 72,023 72,023 72,023 92000 Shouther set Improvements 22,023 72,023	10,000 Control Editional Editions 1,000 Control Editional Editi									
17.02 17.0	5000000 Characteristics 77,281 70,281 <		21000	Intangible Plant Omenizetten	\$23,020	100%	\$23,020	9	\$23,020	23,020
350000 Other PE Comprehensional Compre	12,773 12,723 12,773 1		30200	Franchise/Consents	70.261		70.261	0	70,261	70,281
300000 Columbigue description Building Services 262,024	300000 Color Form Formation & Studies 2000 Season and International Season and Internatio		339100	Other P/E Intangibles	125,793		125,793	0	125,793	125,783
Secretary Secretary Secretary Se	Section Sect		339600	Other P/E Comprehensive Studies	282,824		282,824	0	282,824	308,074
Second	Octood Control			Total Intangibles	501,898		501,898	0	501,898	527,148
90.00000 Ministractive and Distribution Figure 1 20.2.2.8.3.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	9000000000000000000000000000000000000									
900000 Confederation of the first filted of the control	0.00000 Conference of the proposed of the properties of the pr		400000	Source of Supply and Pumbing Plant	00000		333 833	c	322 833	322.833
SACTON STATEMENT SACTON STATEMENT SACTON SACT	Section		303200	Land and Land Kights - SS	322,633		64.3 320	, c	265 573	285 573
2000 Use Spire and Charle Marco 2015 2015 2015 2015 2015 2015 2015 2015	990000 Lone About mindor members of \$1,501 \$1,501 \$1,501 \$1,502 \$1		304100	Structures and Improvements	265,573		1 043 271	0	1.013.271	1.013.271
2000 Widel, Note Color Widel, Note Color C	2000 Supply factors and improvements State Sta		305000	Collecting and impounding Reservoirs	1.2,010,1		581 930		581.930	581.930
930000 Supply Miles 5,09,822 5,09,822 5,09,822 5,00,822 5,00,822 5,00,822 5,00,822 5,00,822 6,00,822	Second	•	nnone o	Molte and Spring	008,100		0	. 0	0	0
39,2000 Sinched and Land Register, Prompting 91,144 10,114 91,114	3,1,140 Lind and Land Signia. Pumping 91,144 10,144 0 11,144 3,0,200 Subcritoring and Land Signia. Pumping 4,41,282 4,41,282 0 4,41,282 0 4,41,282 0 4,41,282 0 4,41,282 0 4,41,282 0 4,41,282 0 5,52,272 0 0 0 4,41,282 0 5,52,272 0 0 0 5,52,272 0 <td></td> <td>30000</td> <td>Supply Maine</td> <td>5 080 8</td> <td></td> <td>5 069 822</td> <td>0</td> <td>5.069.822</td> <td>5,069,822</td>		30000	Supply Maine	5 080 8		5 069 822	0	5.069.822	5,069,822
94/2020 State	A color of the c		303300	and and I and Binks - Dumping	91.144		91.144	0	91,144	81,790
District Prince Protection Control C	10 2014 10 2014 10 2014		304200	Standards and Improvements	4 441 292		4 441 292	0	4,441,292	4,449,926
2010 Order Power Po	1010 Other Power Production Capterment 0 + 449 809		07500	Boiler Plant Fourbrent	303'11t't		0	0	0	0
Electric Pumping Equipment	Electric Pumping Equipment		310400	Other Power Production Equipment	872 278		572.278	0	572,278	572,278
Diseat Primping Equipment 594,512 594,512 594,512 0 584,512 Other Pumping Equipment 0	Diesed Pumpying Equipment 594,512 594,512 0 584,512 Other Pumpfing Equipment 0		325	Electric Pumping Equipment	9.449.809		9,449,809	0	9,449,809	9,427,501
Other Purpling Equipment 0 <td>Other Pumping 0 <</td> <td></td> <td>326</td> <td>Diesel Pumping Equipment</td> <td>594,512</td> <td></td> <td>594,512</td> <td>0</td> <td>594,512</td> <td>594,512</td>	Other Pumping 0 <		326	Diesel Pumping Equipment	594,512		594,512	0	594,512	594,512
Total Source of Supply & Pumping 22,402,464 22,402,464 22,402,464 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total Source of Supply & Pumping December 1		328	Other Pumping Equipment	a		0	0	0	6
Total Source of Supply & Pumping 22,402,464 O O O	Total Source of Supply & Pumping 22,402,464 22,402,464 22,402,464 0 0 0 0 0		3541		0		0	0	0	0
Total Source of Supply & Pumping 22,402,464 68,164	Total Source of Supply & Pumping 22,402,464 22,402,464 22,402,464 0 22,402,464		3711		0		0	0	6	٥
Mater Treatment Equipment Control Nation Control Na	Valet Teatment Plants Section				!			ć	FBF COF CC	90707000
Water Treatment Equipments 68,164 68,164 0 68,164 Land and Land Rights 8,036,215 24,606,377 24,606,377 24,606,377 24,606,377 Water Treatment Equipment 24,606,377 24,606,377 24,606,377 24,606,377 24,606,377 Water Treatment Equipment 32,713,756 0 24,606,377 0 24,606,377 Water Treatment Equipment 32,713,756 0 32,713,756 0 32,713,756 Total Water Treatment 3,648,042 0 3,648,042 0 36,43,042 Table Structures and Distribution Plant 3,648,042 0 3,648,042 0 10,769,488 Table Structures and Improvements. 781,333 78,713,33 0 0 10,769,488 Table Structures and Improvements. 781,333 10,769,488 10,769,488 10,769,488 10,769,488 Table Structures and Improvements. 784,783 0 14,436,021 0 14,436,021 Services and and Distribution Mains 8,611,417 8,611,417 0 14,436,021	Water Treatment Equipment 68,164 68,164 6,036,216 6,038,216 6,038,216 6,038,216 6,038,216 6,038,216 6,038,216 6,038,216 6,038,216 6,038,216 0 24,606,377 0 24,606,377 0 24,609,422 24,609,423 0 24,609,423 0 24,609,423 0 24,609,423 0 24,609,423 0 24,609,423 0 24,609,423 0 24,609,423 0 24,609,423 0 24,609,423			Total Source of Supply & Pumping	22,402,464		22,4UZ,464	Ò	*0*'70*'77	004,010,22
Column C	Second S			Water Treatment Plant						
Structures and Improvements State	Structures and Improvements Stabs.215 Structures and Improvements Stabs.215 Structures and Improvements Stabs.215 Structures and Improvements Stabs.215 Stab		330	Land and Land Rights	68,164		68,164	0	68,164	68,164
Water Treatment Equipment 24,609,377 24,609,377 24,609,377 0 24,609,377 0 24,609,377 0 24,609,377 0 24,609,377 0 0 24,609,377 0 24,600,97 0	Water Treatment 24,609,377 24,609,377 24,609,377 0 24,609,377 0 24,609,377 0 24,609,377 0 24,609,377 0 24,609,377 0 0 24,609,377 0 0 24,609,377 0 0 0 24,609,377 0		331	Structures and Improvements	8,036,215		8,036,215	0	8,036,215	8,030,473
Water Treatment - GAC 0	Water Treatment OAC O		332	Water Treatment Equipment	24,609,377		24,609,377	a	24,609,377	24,408,099
Total Water Treatment 32,713,756 0 22,713,756 Transmission and Distribution Plant 3,648,042 3,648,042 781,133 0 3,648,042 781,135 0 781,135 0 107,994,98 0 107,994,98 0 107,994,98 0 107,994,98 0 107,994,98 0 107,994,98 0 107,994,98 0 107,994,98 0 107,795,79 0 136,721,990 136,721,990 0 136,721,990	Total Water Treatment 32,713,756 22,713,756		334	Water Treatment - GAC	0		0	o	0	0
Total Water Treatment 32,713,756 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 36,43,042 36,43,042 0 36,43,042 0 36,43,042 0 36,43,042 0 10,769,488 10,76	Total Water Treatment 32,713,756 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 32,713,756 0 36,80,42 0 36,80,42 0 36,80,42 0 36,80,42 0 36,80,42 0 781,133 0 781,133 0 781,133 0 781,133 0 781,133 0 781,133 0 781,133 0 781,133 0 781,133 0 781,133 0 10,789,488 1							,		1
Transmission and Distribution Plant 3,648,042 <th< td=""><td>Transmission and Distribution Plant 3,648,042 3,648,042 761,133 761,143 761,134 761,134 761,134 761,134</td><td></td><td></td><td>Total Water Treatment</td><td>32,713,756</td><td></td><td>32,713,756</td><td>0</td><td>32,713,756</td><td>32,506,736</td></th<>	Transmission and Distribution Plant 3,648,042 3,648,042 761,133 761,143 761,134 761,134 761,134 761,134			Total Water Treatment	32,713,756		32,713,756	0	32,713,756	32,506,736
Land and Land Rights 3,648,042 3,648,042 3,648,042 3,648,042 0 3,648,042 0 3,648,042 0 3,648,042 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,133 0 1,134 0 1,134 0 1,134 0 1,134 0 1,134 1,134 0 1,134 1,134 0 1,134 1,134 0 1,134 1,134 0 1,134 1,134 0 1,134 1,134 0 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,134	Land and Land Rights 3,648,042 3,648,042 0 3,648,042 0 3,648,042			Transmission and Distribution Plant						
T & D Structures and Important Structures St	Te D Structures and Improvements. 781,133 10,769,488 10,769,793 10,769,488 10,769,793 10		340	Land and Land Rights	3,648,042		3,648,042	0	3,648,042	3,648,042
Transmission and Distribution Transmission Transmission and Distribution Transmission Tr	Distribution Reservoirs and Standpipes 10,7894,488 1		341	T & D Structures and Improvements.	781,133		781,133	5	/81,133	7/6,813
Transmission and Distribution Mains 138,721,890 138,721,890 100,121,890 100,121,890 100,121,890 100,121,890 100,121,890 100,121,890 100,121,890 100,121,890 100,121,890 100,121,890 100,121,890,120 100,121,89	Transmission and Distribution Mains 136,721,890 136,721,890 10,721,8		342	Distribution Reservoirs and Standpipes	10,769,488		10,769,488	.	10,769,488	7,373,772
Services 30,847,903 30,847,903 30,847,903 30,847,903 30,847,903 30,847,903 30,847,903 30,847,903 30,847,903 0 30,847,903 0 30,847,903 0 48,888,825 0 48,898,825 0 14,436,021 0	Services Specifies 30,847,903 30,847,903 0 30,847,903 Meters 6,889,825 6,889,825 0 6,889,825 0 6,889,825 Mater Installations 14,436,021 0 14,436,021 0 14,436,021 Hydrants 8,811,417 0 14,436,021 0 8,811,417 Total Transmission and Distribution 212,885,719 212,885,719 212,885,719 212,885,719		343	Transmission and Distribution Mains	136,721,890		136,721,890	o 1	36,121,090	671,140,461
Whelers Maker installations 6,886,825 0 0,693,825 0 0,693,622 Meter Installations 14,436,021 14,436,021 0 14,436,021 0 14,436,021 Hydrants 8,811,417 8,811,417 0 8,811,417 0 8,811,417 Total Transmission and Distribution 212,885,719 212,885,719 212,885,719 212,885,719	Makeling		345	Services	30,847,903		30,847,903	0 (30,847,903	28,917,313
14,450,021	Mater install attors		346	Meters	6,868,825		6,869,825	> 0	670'800'0 14 438 021	13 017 226
Hydranis 8811417	Hydrants		34/	Meter Installations	14,438,021		14,450,021	•	14,450,021	CAC 700 0
Total Transmission and Distribution 212,885,719 212,885,719 212,885,719 212,885,719	Total Transmission and Distribution 212,885,719 212,885,719 212,885,719 212,885,719		348	Hydrants	8,811,417		8,811,417		6,811,417	6,031,242
				Total Transmission and Distribution	212,885,719		212,885,719	0	212,885,719	205,402,631

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00183 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF NOVEMBER 30, 2006

Total Perceasied Total Total Total Total Total Total Total Total Percent	DATA: BASE PEITYPE OF FILING: WORKPAPER REFEICHEN	DATA:BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINALUPDATED REVISED WORKPAPER REFERENCE NO(S): WP-1 EGITRAL DNISON					SCHEDULE B-2.1 PAGE 4 of 8 Witness Responsible: M.A. Miller	SCHEDULE B-2.1 PAGE 4 of 8 nsible: M.A. Miller
Stores Shop & Garage Land \$0	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	unisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
Stores Shop & Garage Land		,						
Stores Shop & Garage Land \$00		General Plant						
Structures and Improvements 7,066,724 7,085,724 Office Fundium and Equipment 8,150,835 2,161,889 Transportation Equipment 2,161,889 2,547 Stores Equipment 85,47 856,341 Tools, Shop and Grange Equipment 1,042,462 1,042,462 Laboratory Equipment 1,042,462 1,248 Communication Equipment 1,886,341 1,248 Communication Equipment 1,886,341 1,386,341 Miscellations Equipment 1,886,861 512,482 Communication Equipment 1,382,282 133,282 Total General 22,414,178 22,414,178 Total General 22,414,178 22,415,178	388.2	Stores Shop & Garage Land	0\$		0\$	0\$	₽	\$0
Office Furniture and Equipment 2,150,635 6,150,635 Transportation Equipment 2,16,478 2,16,488 Stores Equipment 856,341 856,341 Tools Shop and Garage Equipment 1,042,462 856,341 Laboratory Equipment 1,042,462 1,042,462 Power Operator Equipment 1,866,661 1,586,661 Communications Equipment 5,881,48 1,586,661 Miscellaneous Equipment 5,881,48 1,586,661 Additional Equipment 22,414,178 22,414,178 Total General 22,414,178 22,414,178 Total Littlity Plant in Service 8290,918,015	390	Structures and Improvements	7,056,724		7,056,724	0	7,056,724	6,222,455
Transportation Equipment 2,181,889 2,181,889 35,647 35,248 35,4	391	Office Fumiture and Equipment	8,150,635		8,150,635	0	8,150,635	8,156,164
Signate Equipment Signate Sign	392	Transportation Equipment	2,181,889		2,181,889	O	2,181,889	2,130,947
Tools Shop and Garage Equipment 8:66,341 8:66,341 8:66,341 8:66,341 1,042,462 1,042,462 1,042,462 1,042,462 1,042,462 1,042,462 1,042,462 1,042,462 1,046,82	393	Slores Equipment	35,547		35,547	٥	35,547	35,547
Laboratory Equipment	394	Tools, Shop and Garage Equipment	856,341		856,341	0	856,341	825,447
Siz 488 Siz	395	Laboratory Equipment	1,042,462		1,042,462	0	1,042,462	970,452
1,896,661 1,89	396	Power Operated Equipment	512,488		512,488	0	512,488	512,488
Miscellaneous Equipment 558,149 558,149 Other Tangible Property 133,282 133,282 Total General 22,414,178 22,414,178 Total Utility Plant in Service \$2290,918,015 \$290,918,015	397	Communication Equipment	1,886,661		1,886,661	0	1,886,661	1,872,830
Coher Tangible Property 133,282 133,282 Total General 22,414,178 22,414,178 Total Utility Plank in Service \$280,918,015 \$290,918,015	398	Miscellaneous Equipment	558,149		558,149	0	558,149	557,764
22,414,178 22,414,478 22,414,478	399	Other Tangible Property	133,282		133,282	0	133,282	133,282
\$280,918,015		Total General	22,414,178		22,414,178	0	22,414,178	21,417,376
\$290,918,015								
		Total Utifity Plant in Service	\$290,918,015		\$290,918,015	0\$	\$290,918,015 \$282,233,327	\$282,233,327

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

Line Acct No. 1		Forecasted					
1	40. Account Title	l'otal Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
	킈	:	į	;	;	;	
		\$0\$	100%	0	20	90	
		•		0	Q 1	0	0
339100				0	91	0 1	
7 339600	·			0			
× 0	Total intangibles	0		0	n n		
, Ç	Source of Supply and Pumping Plant						
11 303200		691,687		691,887	0	691,887	8,18
12 304100		341,948		341,948	0	341,948	332,796
				٥	0	0	
30		,		0	0	o	
15 0	Wells and Springs	•		0	0	0	
		•		0	0	O	
17 303300				0	0	0	
		•		0	O	0	
		3		0	0	0	
e				0	0	0	
325		126,875		126,875	0	126,875	126,8
	Other Dumping Equipment	.			> 0		
		0.0		0	oc	•	
25 3711	. ***	. 0		, 0	0		
27	Total Source of Supply & Pumping	1,166,710		1,180,710	0	1,160,710	1,151,558
28							
	\$	c		c	c	c	
	Land and Land Kights	3 ¢		3 C	3 G	o c	
		0 25 13		61 538	o c	51 53 5	51 538
33 334		0		0) O	0	
35	Total Water Treatment	51,538		51,538	0	51,538	51,538
36	Transmiresion and Distribution Dlant						
		0		0	o	0	
39 341		. 0		0	0	0	
	2 Distribution Reservoirs and Standpipes	888,385		888,385	0	388,385	857,578
		2,947,586		2,947,588	c	2,947,586	2,628,
		148,612		148,612	0	148,612	122,
43 346		352,922		352,922	0	352,922	349,730
		8,250		8,250	o	8,250	,
	8 Hydrants	23,018		23,018	0	23,018	20,326
47	Total Transmission and Distribution	4 368 773		4 368 773	c	4 368.773	3.984.605
48	Total Italian model and comment	2 Choolt		a cont			

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 PLANT IN SERVICE BY ACCOUNTS AS OF NOVEMBER 30, 2008

DATA:BASE PERIOD_X FORECASTED PERIOD TYPE OF FILING: _X_ORIGINALUPDATEDR WORKNAPER REFERENCE NOIS); WIP-1 TRIVILLAGE	UOD_X_FORE _ORIGINAL TENCE NO(S).:	DATA:BASE PERIOD_X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINALUPDATEDREVISED WORKPAPER REFERENCE NO(S): WP-1	5 £	AS OF NOVEMBER 30, 2006			SCHEDULE B-2.1 PAGE 6 of 8 Witness Responsible: M.A. Miller	SCHEDULE B-2.1 PAGE 6 of 8 nsible: M.A. Miller
Line No.	Acet No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adlustment	Adjusted	13 Month Average
1 2						The state of the s		
ı 197		General Plant						
4	389.2	Stores Shop & Garage Land	0\$		0%	. 0\$	0\$	9
ω	390	Structures and Improvements	0		0	0	0	0
90	391	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
80	393	Stores Equipment	0		a	0	0	0
đ	384	Tools, Shop and Garage Equipment	15,566		15,568	0	15,566	10,566
10	395	Laboratory Equipment	0		0	0	0	0
7	396	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	000'6		000'6	0	000'6	1,154
14	399	Other Tangible Property	0		0	6	0	0
15								
16		Total General	127,588		127,588	0 ,	127,588	114,742
71								
æ \$		Total Control of the	4		4	â	4	4
P.		total Utility Plant in Service	\$5,708,609		\$5,708,609	ÇA	\$5,708,609	\$5,302,443

KENTUCKY-AMERICAN WATER COMPANY
CASE NO'S 2004-00103
PLANT IN SERVICE BY ACCOUNTS
AS OF NOVEMBER 36, 2005

Forecasted Forecasted Forecasted Forecasted Account Title Company Compan	Jurisaiclonal Percent			i	Teluless Aespolisisies III-Lanies
Acct No. Account Title Compa	Jurisdictional Percent				
Infargible Plant 302000 302000 Franchels-Consents 338100 Other PPE Manapibles Other PPE Manapibles Cother PPE Manapibles 303200 Surputes and Burnaina Plant 1 Land and Land Rights - SS 304100 Surputes and Mirrowements 305000 Use of River and Other Intakes 0 Wells and Springs 309000 Surputes and Improvements 0 Surputes and Improvements 226 Surputes and Improvements 226 Diesel Pumping Equipment 326 Diesel Pumping Equipment 327 Total Source of Supply & Pumping Water Treatment Elant 1371 Total Source of Supply & Pumping Water Treatment CayC Total Water Treatment 134 Total Water Treatment 135 Total Water Treatment 136 Total Water Treatment 137 Total Water Treatment 138 Total Water Treatment 138 Total Water Treatment 138 Total Water Treatment 139 Total Water Treatment 130 Total Water Treatment 130 Total Water Treatment 131 Total Source and Improvements 341 Ta Survices 345 Transmission and Distribution Plant 143 Transmission and Distribution Mains 345 Transmission and Distribution Mains 346 Transmission and Distribution Mains 347 Mains Mains 348 Mains Mains 349 Mains Mains 340 Transmission and Distribution Mains 345 Mains Mains 346 Mains 347 Mains Mains 347 Mains Mai		Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
130000 Tendalbe Plant Cogarization 102000 FranchiseConsents 102000 FranchiseConsents 102000 FranchiseConsents 102000 Other PPE Intangibles 102000 Other PPE Intangibles 10200 Other PPE Intangibles 10200 Collecting and Improvements 102000 Supply Mains 10200 Collecting and Land Rights - Pumping 10200 Collecting and Land Signits 10200 Collecting and Land Signits 10200 Collecting Equipment 10200 Collecting Rights 10200					
302000 Organization 302000 Franchise/Consents 338100 Other PIE Comprehensive Studies Total intanguises Sucure of Surports and Purning Plant 303200 Suruce of Surport and Purning Plant 3035000 Callecting and Impounding Reservoirs 305000 Callecting and Impounding Reservoirs 306000 Callecting and Impounding Reservoirs 306000 Land and Cand Rights - Pumping 304200 Land and Cand Rights - Pumping 304200 Siructures and Improvements 0 Boiler Plant Rights - Pumping 304200 Callecting and Improvements 326 Callecting and Improvements 327 Callecting Equipment 328 Callecting Equipment 328 Callecting Equipment 329 Other Pumping Equipment 320 Callecting Improvements 321 Cand and Land Rights 322 Callecting Improvements 323 Callecting Improvements 334 Called Water Treatment Equipment 335 Vater Treatment Equipment 336 Vater Treatment Callection Reservoirs and Standappes 347 Tarsnission and Distribution Mains 348 Distribution Reservoirs and Standappes 348 Callecting Reservoirs and Standappes 349 Distribution Reservoirs and Standappes 345 Malers 346 Malers 347 Tarsnission and Distribution Mains 348 Malers 349 Malers 340					
338100 Oher PEr Intengibles 338600 Oher PE Intengibles 338600 Oher PE Intengibles 338600 Oher PE Intengibles Total Intengibles 303200 Subset Register and Paramin Plant 303200 Land and Land Rights - Sis 304100 Subset Register and Rights - Sis 305000 Land and Land Rights - Pumping 305000 Land and Land Rights - Pumping 305000 Supply Mains 305000 Land and Land Rights - Pumping 305000 Supply Mains 305000 Land and Land Rights - Pumping 306000 Supply Mains 30710 Other Pumping Equipment 328 Others Pumping Equipment 328 Others Pumping Equipment 329 Others Pumping Equipment 320 Other Pumping Equipment 320 Other Pumping Equipment 321 Charl Source of Supply & Pumping 322 Charl Paraming Equipment 323 Structures and Improvements 324 Land and Land Rights 325 Structures and Improvements 326 Water Treatment Equipment 337 Total Water Treatment Equipment 338 Water Treatment Equipment 340 Distribution Reservoirs and Stradippes 341 T & O Structures and Improvements 342 Distribution Reservoirs and Standippes 343 Transnitssion and Distribution Mains 344 Treatment - GAC 345 Maler The Mains 346 Services 346 Malers 347 Services	100%	90	9	\$0	¢.
338100 Other PE Intangibles 300200 Other PE Comprehensive Studies 100200 Land and Land Rights - SS 304100 Structures and improvements 305000 Lake, River and Other Intakes 0 Welfel and Springs 309000 Supply Mains 300300 Land and Land Rights - Pumping 304200 Robies Plant Equipment 10 Other Power Robuston Equipment 326 Boiler Plant Equipment 326 Clearly Pumping Equipment 327 Clearly Pumping Equipment 327 Clearly Pumping Equipment 328 Diesel Pumping Equipment 329 Other Pumping Equipment 320 Other Pumping Equipment 321 Land and Land Rights 321 Total Source of Supply & Pumping 330 Land and Land Rights 331 Structures and improvements 332 Water Treatment Equipment 334 Valer Treatment Equipment 335 Structures and Improvements 336 Water Treatment 337 Total Water Treatment 338 Water Treatment 339 Structures and Improvements 331 Structures and Improvements 332 Districtures and Improvements 333 Total Water Treatment 334 Tarasnitission and Distribution Mains 345 Services 346 Malers 347 Tarasnitission and Distribution Mains 348 Malers 349 Malers 3400 Maler Treatment 341 Tarasnitission and Distribution Mains 342 Malers 343 Malers 344 Malers 345 Malers 345 Malers 346 Malers 347 Malers 347 Malers 348 Malers 349 Malers 349 Malers 3400 Malers 3400 Malers 3400 Malers 3400 Malers 341 Malers 342 Malers 343 Malers 344 Malers 344 Malers 345 Malers 345 Malers 346 Malers 347 Malers 348 Malers 348 Malers 349 Malers 340 Malers 340 Malers 340 Malers 340 Malers 341 Malers 342 Malers 343 Malers 344 Malers 345 Malers 346 Malers 347 Malers 348 Malers 348 Malers 349 Malers 340 Malers 340 Malers 340 Malers 341 Malers 342 Malers 343 Malers 344 Malers 345 Malers 346 Malers 347 Malers 348 Malers 348 Malers 349 Malers 340 Malers 340 Malers 340 Malers 340 Malers 341 Malers 341 Malers 342 Malers 343 Malers 344 Malers 344 Malers 345 Malers 346 Malers 347 Malers 348 Malers 348 Malers 349 Malers 340 Male		0	0	o	0
30600 Other PIE Comprehensive Studies Total Intangalizes Staures of Supply and Purning Plant 30200 Land and Land Rights - SS 304100 Structures and Improvements 305000 Collecting and Improvements 306000 Collecting and Improvements 304000 Land and Land Rights - Pumping 304200 Structures and Improvements 0 Wells and Springs 304200 Land and Land Rights - Pumping 304200 Structures and Improvements 0 Boiler Plant Equipment 326 Diesel Pumping Equipment 326 Clear Pumping Equipment 327 Other Pumping Equipment 327 Diesel Pumping Equipment 327 Clear Bource of Supply & Pumping 337 Structures and Improvements 338 Structures and Improvements 340 Water Treatment Equipment 341 Total Water Treatment Equipment 342 Land and Land Rights 343 Water Treatment Equipment 344 Tarsnission and Distribution Mains 345 Distribution Reservoirs and Stradpipes 345 Transmission and Distribution Mains 346 Malers 347 Transmission and Distribution Mains 348 Malers 349 Malers 34000		3,838	o	3,838	3,838
Total Intengibles Source of Supply and Purning Plant 303200 Structures and improvements 304100 Structures and improvements 306000 Collecting and improvements 306000 Wells and Springs 306000 Supply Mains 306300 Supply Mains 306300 Supply Mains One Pumping Equipment 326 Chere Pumping Equipment 328 Other Pumping Equipment 328 Other Pumping Equipment 329 Chere Pumping Equipment 320 Chere Pumping Equipment 321 Total Source of Supply & Pumping Water Treatment Plant 330 Water Treatment Captoments 331 Structures and Improvements 332 Water Treatment Equipment 334 Tetal Water Treatment Equipment 345 Tetal Water Treatment Equipment 346 Tetal Water Treatment Equipment 347 Total Water Treatment Equipment 348 Treasmission and Distribution Plant Than and Land Rights 341 To Structures and Improvements 342 Districtures and Plant Wains 343 Treasmission and Distribution Mains 344 Treasmission and Distribution Mains 345 Maler The Amarian Mains 346 Maler The Amarian Mains 347 Treasmission and Distribution Mains 348 Maler Maler Maler Mains Maler Maler Mains Maler Maler Maler Maler Mains Maler Maler Maler Maler Maler Mains Maler Maler Maler Maler Maler Maler Maler Mains Maler Mal		0	0	0	٥
Source of Supply and Pumping Plant 303200 Land and Land Rights - SS 304100 Structures and Improvements 305000 Collecting and impounding Reservoirs 305000 Collecting and impounding Reservoirs 305000 Land and Land Rights - Pumping 304200 Isructures and improvements 30500 Land and Land Rights - Pumping 304200 Structures and improvements 306 Collect Power Producion Equipment 31010 Other Pumping Equipment 326 Collect Pumping Equipment 326 Collect Pumping Equipment 3271 Total Source of Supply & Pumping 341 Land and Land Rights 351 Structures and improvements 352 Water Treatment Equipment 353 Structures and Improvements 354 Water Treatment Equipment 355 Water Treatment Equipment 356 Collection and Distribution Plant 357 Total Water Treatment Equipment 358 Structures and Improvements 359 Water Treatment Equipment 350 Water Treatment Equipment 351 Total Water Treatment Equipment 352 Distribution Reservoirs and Structures and Struct		3,838	0	3,838	3,838
303200 Land and Land Rights - SS 304100 Structures and Improvements 305000 Land and Land Rights - SS 305000 Land and Land Rights - Pumping 303300 Land and Land Rights - Pumping 304200 Surpul Mains 304200 Land and Land Rights - Pumping 304200 Land and Land Rights - Pumping 304200 Land and Land Rights - Pumping 305000 Land and Land Rights - Pumping 325 Eleative Pumping Equipment 326 Other Power Production Equipment 326 Other Pumping Equipment 327 Total Source of Supply & Pumping 341 Total Source of Supply & Pumping 332 Land and Land Rights 333 Structures and Improvements 334 Water Treatment Equipment 345 Land and Land Rights 346 Land and Land Rights 347 Total Water Treatment - CAC					
304100 Structures and improvements 305000 Collecting and improvements 306000 Collecting and improvements 306000 Structures and improvements 308000 Supply Mains 308000 Supply Mains 308000 Land and Land Rights - Pumping 308000 Structures and improvements 0 Boiler Plant Rights - Pumping 30800 Structures and improvements 0 Boiler Plant Rights - Pumping 325 Electric Pumping Equipment 326 Cheest Pauri Equipment 327 Cheest Pumping Equipment 328 Other Pumping Equipment 329 Other Pumping Equipment 330 Land and Land Rights 331 Structures and improvements 332 Water Treatment Equipment 334 Vater Treatment Equipment 335 Water Treatment Equipment 336 Land and Land Rights 337 Structures and Improvements 338 Water Treatment Color Paulibution Rights 338 Desiructures and Improvements 340 Vater Treatment - CAC 341 T & D Structures and Improvements 342 Distructures and Pictriction Mains 343 Transmission and Distriction Mains 344 Transmission and Distriction Mains 345 Males Rights 346 Males Rights 347 Transmission and Distriction Mains 348 Males Rights 349 Males Rights 340 Males Rights 340 Males Rights 341 Transmission and Distriction Mains 343 Males Rights 344 Males Rights 345 Males Rights 346 Males Rights 347 Males Rights 348 Males Rights 349 Males Rights 340 Males Rights 340 Males Rights 340 Males Rights 341 Males Rights 342 Males Rights 343 Males Rights 344 Males Rights 345 Males Rights 346 Males Rights 347 Males Rights 348 Males Rights 349 Males Rights 340 Males Rights 340 Males Rights 341 Males Rights 342 Males Rights 343 Males Rights 344 Males Rights 345 Males Rights 346 Males Rights 347 Males Rights 348 Males Rights 349 Males Rights 340 Males Rights 340 Males Rights 341 Males Rights 342 Males Rights 343 Males Rights 344 Males Rights 345 Males Rights 346 Males Rights 347 Males Rights 348 Males Rights 349 Males Rights 340 Males Rights 340 Males Rights 341 Males Rights 341 Males Rights 342 Males Rights 343 Males Rights 344 Males Rights 345 Males Rights 346 Males Rights 347 Males Rights 348 Males Rights 348 Males Rights 348 Mal			c	c	•
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208000 Lake, River and Other Intakes 0 Wells and Spirings 309000 Land and Land Rights - Pumping 304200 Land and Land Rights - Pumping 304200 Land and Land Rights - Pumping 304200 Land and Land Rights - Pumping 325 Electric Pumping Equipment 326 Cliner Pumping Equipment 326 Cliner Pumping Equipment 327 Total Source of Supply & Pumping Water Treatment Plant 330 Varier Treatment Equipment 331 Shuthers and Improvements 332 Water Treatment Equipment 334 Water Treatment Equipment 344 Varier Treatment Equipment 345 Land and Land Rights 346 Land and Land Rights 347 Total Water Treatment - CAC Total Water Treatment - CA		100	o c		
9 Weels and Springs 303000 Supply Mains 303200 Land and Land Rights - Pumping 304200 Structures and improvements 0 Boiler Plant Equipment 325 Electric Pumping Equipment 326 Clieste Pumping Equipment 327 Other Pumping Equipment 327 Clieste Pumping Equipment 328 Other Pumping Equipment 330 Land and Land Rights 331 Structures and Improvements 332 Water Treatment Plant 333 Valent Treatment Equipment 334 Valent Treatment Equipment 334 Water Treatment 345 Factions and Distribution Plant 1 Total Water Treatment 346 Land and Land Rights 347 Total Water Treatment 348 Distribution Reservoirs and Standappes 347 Transmission and Distribution Mains 348 Melecs 349 Services 346 Melecs) C	· c	
309000 Supply Mains 303300 Land and Land Rights - Pumping 304200 Land and Land Rights - Pumping 304200 Chert Power Rights - Pumping 310:60 Other Pumping Equipment 326 Chert Pumping Equipment 328 Diesal Pumping Equipment 35711 Total Source of Supply & Pumping Water Treatment Plant 330 Land and Land Rights 331 Structures and improvements 332 Water Treatment 334 Water Treatment 335 Water Treatment 334 Water Treatment 335 Rischarce and Improvements 335 Water Treatment 336 Distribution Rights 337 Total Water Treatment 338 Water Treatment 339 Water Treatment 330 Structures and Improvements 331 Total Water Treatment 332 Distribution Rights 333 Hair Treatment Rights 334 Total Water Treatment 335 Sandon and Distribution Mains 346 Services 347 Transmission and Distribution Mains 348 Services		o c	. c		
303300 Land and Land Rights - Pumping 304200 Structures and Improvements 0 Roler Plant Equipment 325 Elective Pumping Equipment 326 Other Pumping Equipment 35711 Total Source of Supply & Pumping Water Treatment Plant 330 Structures and Improvements 331 Structures and Improvements 332 Water Treatment Equipment 334 Water Treatment Equipment 334 Water Treatment Equipment 334 Water Treatment Equipment 345 Structures and Improvements 346 Tab Water Treatment Equipment 347 Total Water Treatment 348 Deliribution Plant 349 Tarashission and Distribution Plant 345 Transmission and Distribution Mains 345 Mater Treatment 346 Services 346 Maters 347 Tarashicsion and Distribution Mains 348 Maters 349 Maters 340 Mater Treatment 341 Mater Treatment 342 Deliribution Reservoirs and Standappes 343 Transmission and Distribution Mains		14 520	.	14 520	14 520
94200 Structures and Improvements 9 Delies Plant Equipment 325 Electric Pumping Equipment 326 Other Pumping Equipment 32711 Total Source of Supply & Pumping Water Treatment Plant 330 Water Treatment Equipment 331 Structures and Improvements 332 Water Treatment Equipment 334 Water Treatment Equipment 334 Water Treatment Equipment 334 Water Treatment Equipment 334 Total Water Treatment Equipment 345 For Structures and Improvements 346 Delimburon Reservoirs and Standappes 347 Transmission and Distribution Mains 348 Services 349 Maters 345 Maters 346 Maters 347 Transmission and Distribution Mains 348 Services		750	, .	750	750
10 Boiler Plant Equipment 325 Other Power Production Equipment 326 Other Power Production Equipment 327 Other Pumping Equipment 327 Other Pumping Equipment 3541 3711 Total Source of Supply & Pumping Water Treatment Plant 330 Land and Land Rights 331 Structures and Improvements 332 Water Treatment Equipment 334 Water Treatment Equipment 334 Water Treatment Equipment 334 Water Treatment Equipment 345 Land and Land Rights 341 T & D Structures and Improvements 342 Distribution Plant 343 T & Standards and Standards 344 Tanssnission and Distribution Mains 345 Services 346 Maters 346 Maters 347 Mater Treatment 348 Services 348 Maters 349 Maters 349 Maters 340 Maters 340 Maters 341 Maters 342 Maters 344 Maters 345 Maters 346 Maters 346 Maters 347 Maters 348 Maters 348 Maters 349 Maters 340 Maters 340 Maters 340 Maters 340 Maters 341 Maters 342 Maters 344 Maters 345 Maters 346 Maters 346 Maters 347 Maters 348 Maters 348 Maters 348 Maters 349 Maters 349 Maters 340 Maters 340 Maters 340 Maters 340 Maters 341 Maters 342 Maters 343 Maters 344 Maters 345 Maters 346 Maters 346 Maters 347 Maters 348 Maters 348 Maters 348 Maters 349 Maters 349 Maters 340 Maters 340 Maters 340 Maters 340 Maters 341 Maters 342 Maters 343 Maters 344 Maters 345 Maters 346 Maters 347 Maters 348 Maters 348 Maters 349 Maters 340 Maters 340 Maters 340 Maters 340 Maters 340 Maters 341 Maters 341 Maters 342 Maters 343 Maters 344 Maters 345 Maters 346 Maters 347 Maters 348 Maters 349 Maters 349 Maters 340 Maters 340 Maters 340 Maters 341 Maters 341 Maters 342 Maters 344 Maters 345 Maters 346 Maters 347 Maters 348 Maters 34		200	• •		3 -
310100 Other Power Production Equipment 328 Electro Pumping Equipment 328 Other Pumping Equipment 3541 3711 Total Source of Supply & Pumping Water Treatment Plant 330 Water Treatment Equipment 331 Structures and Improvements 332 Water Treatment Equipment 334 Water Treatment Equipment 345 Follow Structures and Improvements 346 Detribution Reservoirs and Standappes 347 T & D Structures and Improvements 348 Detribution Reservoirs and Standappes 345 Transmission and Distribution Mains 345 Maters 346 Maters 347 Mater Treatment 348 Maters 349 Maters 346 Maters 346 Maters 347 Mater Treatment 348 Maters 348 Maters 349 Maters 340 Maters 340 Maters 340 Maters 341 Maters 342 Maters 343 Maters 344 Maters 345 Maters 346 Maters 347 Mater Treatment 348 Maters 348 Maters 348 Maters 349 Maters 340 Maters 340 Maters 340 Maters 340 Maters 340 Maters 341 Maters 342 Maters 343 Maters 344 Maters 345 Maters 346 Maters 346 Maters 347 Maters 348 Maters 348 Maters 348 Maters 349 Maters 340 Maters 340 Maters 340 Maters 340 Maters 341 Maters 341 Maters 342 Maters 343 Maters 344 Maters 345 Maters 346 Maters 347 Maters 348 Maters 348 Maters 348 Maters 348 Maters 348 Maters 348 Maters 349 Maters 340 Maters 340 Maters 340 Maters 340 Maters 340 Maters 341 Maters 342 Maters 343 Maters 344 Maters 345 Maters 346 Maters 347 Maters 348			, c		
225 Electric Pumping Equipment 226 Other Pumping Equipment 236 Other Pumping Equipment 23711 Total Source of Supply & Pumping Water Treatment Plant 230 Water Treatment Equipment 231 Structures and Improvements 232 Water Treatment Equipment 234 Structures and Distribution Plant 240 Land and Land Rights 241 T & D Structures and Improvements. 242 Distribution Reservoirs and Standappes 243 Distribution Reservoirs and Standappes 244 Transnission and Distribution Mains 245 Services 246 Maters 247 Reservoirs and Standappes 247 Transnission and Distribution Mains 248 Services		ာ	, 0	. 0	
226 Other Pumping Equipment 3541 Total Source of Supply & Pumping Water Treatment Plant 330 Land and Land Rights 331 Structures and improvements 332 Water Treatment Caujment 334 Water Treatment Equipment 334 Water Treatment Caujment 334 Water Treatment Caujment 334 Water Treatment Rights 335 Detail Water Treatment 334 Total Water Treatment 334 Total Water Treatment 335 Structures and Improvements 335 Detailuble Reservoirs and Stradples 336 Structures and Mariorements 337 Services 338 Maters 338 Maters 338 Maters 348 Maters 358 Mate		15,100	0	15,100	15,100
3541 3541 3541 3711 Total Source of Supply & Pumping Water Treatment Plant 330 Land and Land Rights 332 Water Treatment Equipment 334 Water Treatment Equipment 334 Water Treatment - GAC Total Water Treatment - CAC Total Water Treatment 1340 Land and Land Rights 341 T & D Structures and Improvements 342 Distribution Reservoirs and Standappes 343 Transmission and Distribution Mains 345 Maters 346 Services 346 Maters 347 Maters 348 Maters 348 Maters 349 Maters 349 Maters 340 Maters 340 Maters 341 Maters 344 Maters 345 Maters 345 Maters 346 Maters 346 Maters 347 Maters 348 Maters 348 Maters 348 Maters 349 Maters 349 Maters 340 Maters Maters 340 Maters Mater		0	0	0	•
3541 Total Source of Supply & Pumping Water Treatment Plant 330 Water Treatment Equipment 334 Vater Treatment Equipment 334 Water Treatment Equipment 334 Water Treatment Equipment Total Water Treatment Total Water Treatme		0	0	0	0
Total Source of Supply & Pumping Water Treatment Plant 330 Land and Land Rights 331 Structures and Improvements 332 Water Treatment Cauloment 334 Water Treatment Cauloment 334 Water Treatment Cauloment 334 Total Water Treatment 1340 Land and Land Rights 340 Earth Water Treatment 341 T & Distribution Plant 342 Distribution Reservoirs and Standappes 343 Transnitssion and Distribution Mains 345 Services 346 Maters 347 Mater Treatment 348 Maters 349 Services		0	Đ	0	0
Total Source of Supply & Pumping Water Treatment Plant 330 Land and Land Rights 331 Structures and Improvements 332 Water Treatment Couloment 334 Water Treatment Couloment 334 Water Treatment - GAC Total Water Treatment 340 Land and Land Rights 341 T & Distribution Plant 342 Distribution Reservoirs and Standplees 343 Transmission and Distribution Mains 345 Services 346 Maters 347 Mater Treatment 348 Services 349 Maters 349 Maters		0	0	0	P
Water Treatment Plant 330 Land and Rights 331 Structures and Improvements 332 Water Treatment Equipment 334 Water Treatment GAC Total Water Treatment GAC Total Water Treatment 1340 Land and Land Rights 341 T & D Structures and Improvements 342 Distribution Reservoirs and Standphess 343 Transmission and Distribution Mains 344 Transmission and Distribution Mains 345 Services 346 Maters 346 Maters		58 104	c	58.104	58.104
Nater Treatment Plant 330 Land and Land Regists 331 Structures and Improvements 332 Water Treatment Equipment 334 Water Treatment - CAC Total Water Treatment Land and Land Regists 340 Land and Land Regists 341 T & D Structures and Improvements. 342 Distriction Reservoirs and Standarpes 343 Transmission and Distribution Mains 345 Water Standard Regists 346 Water Standard Regists 347 Water Treatments 348 Water Standard Regists 348 Water Standard Registration Mains 349 Water Standard Registration Mains 346 Water Standard Registration Mains		100			
330 Land and Land Rights 331 Structures and Improvements 332 Water Treatment Equipment 334 Water Treatment Equipment 340 Land Water Treatment 341 T & D Structures and Improvements. 342 Districtures and Improvements. 343 Transnitssion and Distriction Mains 344 Transnitssion and Distriction Mains 345 Maters 346 Maters					
331 Structures and Improvements 332 Water Treatment Equipment 334 Water Treatment - GAC Total Water Treatment - GAC Total Water Treatment Clearsnission and Distribution Plant 340 Land and Land Rights 341 T & Distribution Reservoirs and Standpipes 342 Distribution Reservoirs and Standpipes 343 Transmission and Distribution Mains 345 Services 346 Maters		0	0	0	0
33.2 Water Treatment Equipment 33.4 Water Treatment - GAC Total Water Treatment Clansmission and Distribution Plant 34.1 T & D Structures and Improvements. 34.2 Distribution Reservoirs and Standphess 34.3 Transmission and Distribution Mains 34.5 Services 34.6 Maters 34.6 Maters		٥	0	0	•
334 Water Treatment - GAC Total Water Treatment Lansmission and Distribution Plant 340 Land and Land Rights 341 T & Distribution Reservoirs and Standarpes 342 Transmission and Distribution Mains 345 Maters 346 Maters		7,618	0	7,618	7,618
Total Water Treatment Inansmission and Distribution Plant 340 Land and Leghts 341 T & D Structures and Improvements. 342 Distribution Reservoirs and Standpipes 345 Transmission and Distribution Mains 346 Maters 346 Maters		0	0	0	
Inansmission and Distribution Plant 340 Land and Lead Rights 341 T & D Structures and Improvements. 342 Distribution Reservoirs and Standpipes 343 Transmission and Distribution Mains 345 Maters 346 Maters		7,618	٥	7.618	7.618
Clearsmission and Distribution Plant 340 Land and Land Rights 341 T & D Structures and Improvements. 342 Distribution Reservoirs and Standpipes 343 Transmission and Distribution Mains 345 Services 346 Meless					
340 Land and Land Argins 341 T & D Structures and Improvements. 342 Distribution Reservoirs and Standpipes 343 Transmission and Distribution Mains 345 Services 346 Meles			t		
342 Deliminar Reservoirs and Standaples 343 Transmission and Distribution Mains 345 Services 346 Malers		06%'L	> «	062,r	0571
345 Transmission and Distribution Mains 345 Services 346 Meters		30 749	o c	30 749	30 746
345 Services 346 Melers		145.823	0	145,823	145,823
346 Maters		0	c	0	
		56,623	o	56,623	56,623
347 Meter Installations		0	0	0	0
		13,900	0	13,900	13,900
			•	070	370 070
47 I Udal Transmission and Distribution 48 48 48 48 48 48 48 48 48 48 48 48 48		240,340		240,043	240,040

KENTUCKY-AMERICAN WATER COMPANY CASE NO': 2004-00183 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF NOVEMBER 30, 2005

DATA: BASE I TYPE OF FILING: WORKPAPER REI ELK LAKE	DATABASE PERIOD_X_FORECASTI TYPE OF FILING: _X_ORIGINAL UPD/ WORKPAPER REFERENCE NO(S).: WIP-1 ELK LAKE	DATA:BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINA!UPDATEDREVISED WORKPER REFERENCE NOIS): WIP-1	\$	AS OF NOVEMBER 30, 2005			SCHEDULE B-2.1 PAGE 8 of 8 Witness Responsible: M.A. Miller	SCHEDULE B-2.1 PAGE 8 of 8 nsible: M.A. Miller
Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Juriscitcional Total	Adiustment	Adjusted Jurisdiction	13 Month Average
∵ 4								
ro.		Seneral Plant						
4	389.2	Stores Shop & Garage Land	US		S	Ş	i	
w	380	Structures and improvements			Ç, o	2 •	De la	3
æ	391	Office Furniture and Equipment			> 0	⇒ ∢	ю (0
7	392	Transportation Equipment	7 445		0 2445	> (Ö	0
&	393	Stores Equipment	200		044,	o •	7,445	7,445
Ø	394	Tools, Shop and Garage Equipment) C		-	÷ •	6	0
5	395	Laboratory Equipment) C		-	> (O :	0
Ę	396	Power Operated Equipment			.	> (0	o
12	397	Communication Equipment	, c		,	> '	0	0
5	398	Miscellaneous Equipment	·			> "	0	0
*	388	Other Tangible Property	009		2 0)	٥	0
15		•			nne		200	200
9 !		Total General	7,945		7 945	c	3,0,7	170
<u>-</u> 4							Ctra	C+6 -
<u> </u>		Total Utility Plant in Service	\$325,850		325,850	\$	\$325,850	\$325,850

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

WORKPAPEK REFERENCE NO(5).: W/P-1					Witness Responsible; M.A. Miller
Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
CENTRAL DWISKON		Not Applicable			
TRI-VILLAGE		Not Applicable			
ELK LAKE		Not Applicable			

KENTUCKY-AMERICAN WATER COMPANY
GASE NO. 2004-00103
PROPOSED ADJUSTIMENTS TO PLANT IN SERVICE
AS OF NOVEMBER 39, 2005

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

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

Colifor Coli	Account Tile Common Authoriticand Auth			3			
Not Applicable Not Applicable	Not Applicable Not Applicable Not Applicable	ect No.	Account Title	l otal Company Adjustment	Jurisdictional Recent	Workpaper Reference Atomber	Described on Drawn at 8 dt. dans d
Not Applicable Not Applicable	Not Applicable Not Applicable Not Applicable	AL DIVISION			Not Applicable		Cescipioniral pose of Aujustrigia
		LAGE			Not Applicable		
					Not Applicable		

ANY

KENTUCKY-AMERICAN WATER COMPAN	CASE NO: 2004-00103	GROSS ADDITIONS, RETIREMENTS AND TRAN	FROM AUGUST 2003 TO JULY 2004	

WORKPAPER REFERE	WORKPAPER REFERENCE NO(S).: W/P-1						Witness Respon	Witness Responsible: M.A. Miller / L. Bridwell
		Base Period				Transfers/Reclassifications		Base Period
Acct No.	Account Title	Beginning Balance	Additlons	Retirements	Amount	Explanation	Other Acots Involved	Ending Balance
	Intannihle Piant							
301	Organization	\$23,020 \$		O\$	Q			\$23,020
302	Franchise/Consents	70,281	0 (0	0			70,261
3031	Other P/E Intangibles	125,793	Б (5	9 6			125,793
3036	Other P/E Comprehensive Studies Total Infancibles	830 145	6 6	0 0	0 0		•	830.145
	ord meangings	24-1702		,	,			
	Source of Supply and Pumping Plant			1	•			
310	Land and Land Rights - SS	322,833	0 ;	0 00	0 0			322,833
311	Structures and Improvements	316,267	14,501	281,83	-			1013 274
312	Codecung and Impounding Reservoirs	17,2,10,1	9 6		,			581 930
2 E	Wells and Springs	OSE I BO		0	, 0			0
918	Supply Mains	5 089 822	0 0	• •				5.069,822
320	Land and Land Rights - Pumping	81.790	. 0	0	0			81,790
321	Structures and Improvements	4.441.292	0	0	0			4,441,292
322	Boiler Plant Equipment	0	0	0	0			0
323	Other Power Production Equipment	558,167	14,111	0	0			572,278
325	Electric Pumpling Equipment	9,287,632	196,986	64,809	0			9,419,809
326	Diesel Pumping Equipment	594,512	0 (0 0	0			594,512
328	Other Pumping Equipment	•	00	-	> 0			.
		, 0	0	0	0		,	0
	Total Source of Supply & Pumping	22,267,516	225,598	130,004	0		•	22,363,110
	Water Treatment Plant							
330	Land and Land Rights	68,164	0	0	0			68,164
331	Structures and Improvements	7,909,875	51,794	105	0			7,961,564
332	Water Treatment Equipment	23,946,434	330,011	41,608	0 (24,234,837
334	Water Treatment - GAC	n	>	>			•	
	Total Water Treatment	31,924,473	381,805	41,713	0		,	32,264,565
	Transmission and Distribution Plant							
340	Land and Land Rights	3,548,301	99,916	175	0			3,648,042
341	T & D Structures and Improvements.	724,970	0	0	0			724,970
342	Distribution Reservoirs and Standpipes	5,081,000	1,495,156	0	0 (426.274.872
343	Transmission and Distribution Mains	122,378,430	7,108,592	113,350	> 0			28,514,512
243	Services	26,393,145	714,112,2	11,928	9			6.048.964
240	Motor Indeligions	096 237 64	834 168	192 607	•			13.098.821
348	Hydrants	7,624,245	726,076	5,504	0			8,344,817
	section of the sectio	483 683	C87 ACC C1	act 00a	•			196 407 075
	Total Hatishipskyl alid Distibution	[26,000,00]	201,120,0	2000	2		•	

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00108 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS FROM AUGUST 2003 TO JULY 2004

No	Seneral Plant Seneral Plant Stores Shore Transportation Equipment Tools, Shop and Garage Equipment Mesellancous Equipment Mesellancous Equipment Mesellancous Equipment Owner Tangible Property	Base Period Baginate Balance Salance 5,208,787 4,030,777 2,145,447 35,547 788,161 188,161 1898,068	Additions \$0 530,461 3,812,523 102,303	Retirements	Amount	Transfers/Reclassifications Explanation		
Acct No. 289.2 289.2 390.3 394.3 394.3 398.3 398.3 398.3 398.3 398.3 398.3 398.3 398.3 399	Account Title res Blant res Shop & Garage Land res Shop & Garage Land dutures and Improvements res Equipment assportation Equipment de, Shop and Garage Equipment de, Shop and Garage Equipment menuclastion Equipment menuclastion Equipment menuclastion Equipment res Capellanceus Equipment res Capellanceus Equipment res Tangible Property General	Salarice 5,208,777 4,030,777 2,145,447 2,145,447 2,145,447 2,145,447 2,145,447 2,145,447 2,145,447 4,030,4161 1,088,088 1,088,088	Additions \$0 530,461 3832,523 102,303	Retirements	Amount	Explanation		Base Period
g) 5 5	real Plant ross Shop & Garage Land ross Shop & Garage Land dutures and Improvements rispolation Equipment arspolation Equipment des Shop and Garage Equipment des Shop and Garage Equipment monuclastion Equipment monuclastion Equipment real Equipment real Tangible Property General	\$0 5,208,787 4,030,777 2,145,447 35,447 786,161 1788,161 1808,163 1,608,068 1,408,068	\$0 530,461 3,832,523 102,303				Ouner Accts Involved	Ending Balance
ظ <u>۵</u> ۴	rial Plant res Shop & Garage Land res Shop & Garage Land Cudures and Improvements and Equipment ansportation Equipment ansportation Equipment bis, Shop and Garage Equipment lost, Shop and Garage Equipment monuclashor Equipment monuclashor Equipment in Transplate Equipment in Transplate Equipment in Transplate Property	\$0 5,208,787 4,030,777 2,145,447 35,47 786,161 1972,027 506,399 1,808,088	\$0 530,461 3,832,523 102,303					
of of	rors Sing & Garage Land udures and Inprovements fice Furniture and Equipment ansportation Equipment ansportation Equipment des Shop and Garage Equipment des Shop and Garage Equipment mmunication Equipment mmunication Equipment coellaneous Equipment seriagible Property General	\$0 5,208,787 4,030,777 2,145,447 35,447 788,161 788,161 786,339 1,808,08 455,364	\$0 530,461 3,832,523 102,303					
5 t	ovatices and insprovements arisportation Equipment arisportation Equipment arise Equipment arise Equipment boratory Equipment wer Operated Equipment minurication Equipment minurication Equipment arise Tangible Property General	2,208,777 4,030,777 2,145,447 36,547 786,161 786,161 972,027 506,399 1,808,168 445,384	530,461 3,832,523 102,303	90	90			08
1 1	and control of Equipment and Control of Equipment and Carage Equipment and Carage Equipment and Carage Equipment are Equipment and Carage Equipment are Capterior Equipment and Carage Equipment are Tangible Property	2,145,477 2,145,447 36,547 778,181 872,027 506,399 1,809,068 455,364	3,832,523	36,275	0			5,702,973
2T PT	Anapolation of Application of State Equipment of Tangible Property of State Equipment of Tangible Property	2,145,447 2,145,447 2,1461 1,1401 1,1	102,303	194,563	0			7,668,737
5	ols, Shop and Gange Equipment boratory Equipment control Equipment wer Operated Equipment manufactor Equipment scell areous Equipment lar Tanglide Property General	55,547 7286,181 872,027 872,027 1,808,068 1,808,068	•	1/6,611	0			2,071,139
6 6	ora, contract and age equations a constraint age equations a constraint age equations and age equations are acceptanced and age equation and arrangible Property General	786,181 972,027 506,339 1,508,088 485,384	•	•	0			35,547
oT 6T	wer Operated Equipment mmundsation Equipment manuschaften Equipment rer Tangible Property General	672,027 506,399 1,808,068 465,364	10,100	3,500	0			792,781
5 5	mmundation Equipment cellaneous Equipment ter Tangible Property General	1,808,068 1,808,068 4,865,364	38,900	12,500	0			899,427
6 6	soellaneous Equipment ing Tangible Property General	1,606,068	890'9	- '	۰ د			512,488
£ £	oceanous Applyment ner Tangible Property General	485,354	585,15	0	0			1,859,461
Total C Total U	General		94,173	14,388	0			545,149
Total G	General	177,578	5,004		0		•	133,282
Tokal U		15,986,275	4.672.546	437.837	0			700 000 00
Total U								40,420,984
	Total Utility Plant in Service	\$254 691 730	S18 604 431	\$1.240.282	Ş			
							•	
				,				

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

SCHEDULE B-2.3 PAGE 3 OF 12 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-1-1
CENTRAL DIVISION

Other Acets Involved		CENTRAL DIVISION									
State Content and the cont	e E	Acct No	Account Tile	Beginning	Additions	Petirements	Amount	Transfers/Reclassifications Evolunation	Other Accts	Fore, Period Ending Palance	13 Month
State Control PE Carrier State	- 4							באינמו ומואסו			of the same
2012 Charte-Contents Cha	т П	108	<u>Intangible Plant</u> Omanization	020 030	\$	5	Ş			623 030	493.090
2013 Other Pic Chambellow State	· wo	305	Franchise/Consents	70,261	3 0	3 0	3			70,261	70.261
Total Function of Supplementary Control Engineering 1972 19	φ	3031	Other P/E Intangibles	125,793	0	0	6			125,793	125,793
Total bitumpined Particle P	~	3036	Offier P/E Comprehensive Studies	611,071	0	٥	(328,247)	Reclassify 1992 CPS Costs		282,824	308,074
13.1 State of Sta	æ «		Total Intangibles	830,145	0	0	(328,247)		. •	501,898	527,148
11	on (
11 Collection and full improvements 1,000,277 19 19 19 19 19 19 19	5 5	6	Source of Supply and Pumping Plant	000	•	·	,				
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	= \$	310	Land and Land Rights - 55	322,533	9	۰ د	۰ د			322,633	322,833
13.22 Colore formation processors 15.22 Colore formation proce	2 9	- 5	Structures and Improvements	265,573	0	٥	0			285,573	265,573
11 White in ord Strate 11 White in ord S	2 5	312	Collecting and impounding reservoirs	1,013,271	0	0 0	0 0			1,013,271	1,013,271
State Stat	<u> </u>	2 5	table and Caring	008,100	> 0	- 0	-			088,188	068,186
2.00 Charle Pumping Charles	5 4	- t	Page and Spillings	000000	•	•	9 0			0.000.000	000000
1,144 222 State of the content	2 \$	2 6	Coupling Means	770'ROD'C		- 1				278,890,6	279,890,6
2.2. Superior Explayment 9,141,622 0 0 0 0 0 0,446,809 0 0,446,809 0 0 0 0 0 0 0 0,446,809 0	- #	324	Card and Land Rights - Pumping	81,790	> 0	- 0	4,354	Reclassity 1992 CPS Costs		91,144	81,790
Size Chief Power Pow	2 6	323	Concomes and migroverneries	767'144'4	- 0	- 0	•			282,144,4	4,449,926
Second Engineering Control C	9 6	770			-	-	> '				7
Second Particles Second Part	3 2	223	Other Power Production Equipment	572,278	0	0	0			572,278	572,278
Total Source of Supply & Pumping Equipment S94,512 O O O O O O O O O	7 6	325	Electric Fumping Equipment	9,419,809	30,000	0	0			9,449,809	9,427,501
Total Source of Supply & Pumping	7 6	326	Diesel Pumping Equipment	594,512	0	0	0			594,512	594,512
Total Source of Supply & Pumping 22,363,110 30,000 0 0 0 0 0 0 0 0	3 7	970	Ottoer Pumping Equipment	9 (o •	0	0 1			0	0
Total Source of Supply & Pumping 22 385,110 30,000 0 6,354 22 402,464 22 402,464 0 0 0 1,4651 Reclassify 1902 CPS Coats 22 402,464 24,24,234 537 389,164 0 0 1,4651 Reclassify 1902 CPS Coats 24,003,277	₹ 8			0	0	0	0			0	o
Total Source of Supply & Pumping 12,280,110 30,000 0 0,354 14,746. 14,74	5 g			0	0	0	0		•	0	0
Maintenance of opply of a running Maintenance of opply of a ru	8 5		Total Spence of Surveyly & Dismoion	020 000 000	00000	•	7			707 007 00	000
Water Treatment Plant Rogins Water Treatment Plant Rogins and Improvements 7,861,664 0 0 74,651 Reclassity 1992 CPS Costs 24,609,377 24,224,565 389,150 30,225 16,315 Reclassity 1992 CPS Costs 24,609,377 24,604,787 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,644,28 24,915 24,9	3 6		Building a fidding to action that	011,606,22	nonine		400'A			77,402,404	22,379,430
State Sections and Distribution Rains September	28		Water Treatment Plant								
State Stat	30	330	Land and Land Rights	68,164	6	6	0			68.164	68.164
322 Watter Treatment Equipment 24,234,837 389,150 30,925 16,315 Reclassify 1892 CPS Costs 24,609,377 334 Watter Treatment - GAC 32,264,565 389,150 30,925 16,315 Reclassify 1892 CPS Costs 22,713,756 340 Land and Distribution Plant 724,970 0 0 56,163 Reclassify 1992 CPS Costs 734,804 341 T & Distribution Reservation and Distribution Mains 129,374,622 0 0 56,163 Reclassify 1992 CPS Costs 10,769,488 343 Fransmission and Distribution Mains 129,374,722 7,386,637 17,86,000 140,137 Reclassify 1992 CPS Costs 10,769,488 345 Frankmission and Distribution Mains 2,376,900 0 0 28,006 Reclassify 1992 CPS Costs 1,467,700 346 Meters 1,350,200 0 0 2,721 Reclassify 1992 CPS Costs 1,443,600 347 Maker installations 1,350,200 0 0 0 0 0 0 0 0 0 0<	31	331	Structures and Improvements	7.961.564	0	0	74.651	Reclassify 1992 CPS Costs		8 036 215	8 030 473
334 Watter Treatment - GAC 0 <td>32</td> <td>332</td> <td>Water Treatment Equipment</td> <td>24.234.837</td> <td>389.150</td> <td>30.925</td> <td>16.315</td> <td>Reclassify 1992 CPS Costs</td> <td></td> <td>24 609 377</td> <td>24.408.099</td>	32	332	Water Treatment Equipment	24.234.837	389.150	30.925	16.315	Reclassify 1992 CPS Costs		24 609 377	24.408.099
Total Water Treatment 32,264,565 389,150 30,925 90,966 Transmission and Distribution Plants 340 Land and Land Rights 341 T & D Shructures and Improvements. 342 Land and Land Rights 343 Land and Land Rights 344 Land Rights 345 Land and Improvements. 346 Land and Improvements. 347 T & Shructures and Improvements. 348 Shructures and Improvements. 349 Materiasion and Distribution Mairs 340 Land Rights 341 T & D Shructures and Improvements. 342 Distribution Mairs 343 Transmission and Distribution Mairs 344 Shructures 345 Materiasion and Distribution 346 Materiasion and Distribution 347 Materiasion and Distribution 348 Land Transmission and Distribution 349 Land Transmission 349 Land Transmission 349	33	334	Water Treatment - GAC	0	0	0	0	•			0
Transmission and Districtution Reservoirs and Districtution Mains 32,264,565 388,150 30,956 32,713,756 340,802 3	34										
340 Land and Distribution Plant 3,648,042 0 0 56,163 Reclassify 1992 CPS Costs 754,900 774,133	38		Total Water Treatment	32,264,565	389,150	30,925	996'06			32,713,756	32,506,736
340 Land and Land Rights 3,648,042 0 6,5163 Reclassify 1992 CPS Costs 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,042 3,648,043	3.2		Transmission and Distribution Plant								
341 T & D Structures and Improvements. 724,970 0 56,163 Reclassify 1992 CPS Costs 781,133 342 Distribution Reservoirs and Standpless 6,776,156 4,164,429 0 26,906 Reclassify 1992 CPS Costs 10,769,488 343 Transmission and Distribution Mains 123,374,672 7,386,631 176,600 140,137 Reclassify 1992 CPS Costs 150,771,800 345 Services 2,379,900 124,630 0 0 0 124,630 0 347 Maketins 1,377,900 0 1,24,630 0 0 0 144,560,273 0 347 Maketins 1,377,900 0<	38	340	Land and Land Rights	3.648.042	0	0				3.648.042	3.648.042
3.2 Distribution Reservoirs and Standplpes 6,576,156 4,164,429 0 28,906 Reclassify 1992 CPS Costs 10,769,488 34.3 Transmission and Distribution Mains 129,374,722 1,786,631 0 140,137 Reclassify 1992 CPS Costs 1,997,203 30,437,903 34.5 Services 2,378,900 1,46,50 0 0 0 0 9,899,625 34.7 Malerias 1,508,022 1,37,500 0 0 0 0 14,436,021 14,436,021 34.7 Haber installations 8,344,617 4,72,800 6,300 0 0 0 14,436,021 8,811,417 34.5 Hydralitic standardians 10,151,200 6,300 0 0 0 27,227 8,811,417 8,811,417	33	341	T & D Structures and Improvements.	724,970	0			Reclassify 1992 CPS Costs		781,133	776.813
343 Transmission and Distribution Mains 129,374,672 7,389,681 179,600 140,137 Reclassify 1992 CPS Costs 139,721,880 139,721,880 139,721,880 139,731	40	342	Distribution Reservoirs and Standploes	6.576,156	4.164.428	0		Reclassify 1992 CPS Costs		10.769.488	7.373.772
345 Services 2.379,900 1.24,630 0 0 1.24,630 0 0 0.817,903 30,847,903 30	4	343	Transmission and Distribution Mains	129,374,672	7,386,681	179,600		Reclassify 1992 CPS Costs		136 721 890	134.547.729
346 Meters 6 044,964 877,450 67,310 2,721 Reclassify 1992 CPS Costs 6 889,625 347 Mater installations 13,506,021 1,337,200 0 0 14,456,021 348 Pytriants 8,344,617 47,2,900 0 0 8,811,417 348 Pytriants 16,618,557 367,840 227,927 212,865,719 2	45	345	Services	28,592,633	2,379,900	124,630				30,847,903	29,917,313
347 Meter installations 13,066,821 1,337,200 0 0 0 14,436,021 14,43	\$	346	Meters	6,046,964	877,450	57,310	2,721	Reclassify 1992 CPS Costs		6,869,825	6,584,484
348 Hydrants 8,344,817 472,900 6,300 0 8,811,417 8,814,1417	44	347	Meter Installations	13,098,821	1,337,200	0	٥			14,436,021	13,917,236
Total Transmission and Distribution 075 16,616,557 387,840 227,627 21,227 212,885,719	45	348	Hydrants	8,344,817	472,900	6,300	0			8,811,417	8,637,242
TOWN HER INTERPRETATION OF THE PROPERTY AND THE PROPERTY OF TH	5 t		The first Tanana land and the first		0.00	070	100			1	
 6.49 유가	4 6		I otal Transmission and Distribution	0/2	16,618,557	367,840	727,927			212,885,719	205,402,631
G. G.	6 4 0										•
	, C										

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00013 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS FROM AUGUST 1, 2004 TO NOVEMBER 30, 2005

er/L Bridwell	10.00	13 Month Average			\$0	6,222,455	8,156,164	2,130,947	35,547	825,447	970,452	512,488	1,872,830	133,282	21,417,376		\$282,233,327	
sible: M.A. Mille	Base Period	Ending Balance			000	7,056,724	8,150,635	2,181,889	35,547	856,341	1,042,462	512,488	1,650,051	133,282	22,414,178		\$290,918,015 \$282,233,327	
Witness Responsible: M.A. Miller / L. Bridwell	100	Ourel Accis Involved												'	'	I	•	
	Transfers/Reclassifications																	
	Transfers/Re	Explanation																
		Amount				0 (0	0	0	0 1	0 0	- 0	• •	0	0		20	
		Retirements			* 0\$	0	253,355	74,250	0 !!	17,840	48,765		, 0	0	374,210		\$772,975	
		Additions R			2	1,353,751	562,617	185,000	0 ;	81,400	008,191	27 200	13,000	0	2,567,404		\$18,505,111	
	Beginning	Balance		6	D8 2011	5,102,973	1,000,131	2,071,139	35,047	792,781	699,427	1 859 461	545,149	133,282	20,220,984		878,085,879	
WORKPAPER REFERENCE NO(S).: W/P-1-1 CENTRAL DMISION		Account Title		General Plant Stores Shop & Gersoo and	Shiriftings and (management)	Office Furnitive and Fourients	Transportation Equipment	Morar Coulomont	Tools Shop and Garage Equipment	Local Company Salaye Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Property	Total General		Loren Cully Figure II GGI VICE	
ER REFERENC		Acct No.		389.2	300	391	302	303	394	385	396	397	398	399				
WORKPAPER REFE	Line	No.	- 14	ত ব	- 45	ı up	. ~	- ox	, o.	, c	: =	12	13	4 4	5 2 7	- e :	20 2	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7

										20 46
										9 7
826,688,8			0	0	186,08	3,778,942		noitudinteid bns noisaimenenT lstoT		LÞ
										97
810,81			0	0	0	810,81		Hydrands	348	St
1,800			0	0	008,1	0		Meter installations	74£	77
343,922			0	0	86,48	986,808		Meters	946	2Þ
S18,18			0	0	21,348	\$9Z'09		Selvices	345	
2,535,586			0	0	92,300	2,503,286		Distribution Reservoirs and Standpipes Transmission and Distribution Mains	343 343	l.)
386,888	•		D	n	n	888,388		2 & D Structures and Improvements.		07
0								Land and Land Rights	341	66
0								Transmission and Distribution.Plant	940	75 38
								tracia notivelatara bas notastrastes.		9E
			0	0	0	868,18		Total Water Treatment		98
858,13			U	U	U	863 13		traction Tretolit letoT		34
								Valer Treatment - GAC	33¢	33
0			•	0	n	969'19		Water Treatment Equipment	332	32
866,16			,0	U	U	81 53		Structures and Improvements	331	18
0								Land and Land Rights	330	90
0								Water Treatment Plant	000	58
								inol@tassitas.T-ntstt		58
017,031,1			0	0	982,564	941,871	_	Eniqmu9 & Vigqu8 to sornos latoT		72
017 091 1			U	U	793 680	971 871		animum & ulanud to comed lateT		56
0										56
0										54
0								Office Pumping Equipment	328	23
0								Diesel Pumping Equipment	326	22
126,875			a	0	0	278,821		Ejectric Pumping Equipment	325	21
920 acr			•	U	•	27.000		Other Power Production Equipment	353	SO
0								Boller Plant Equipment	322	61
0								Structures and Improvements	321	81
0								Land and Land Rights - Pumping	320	۲۱
0								Supply Mains	316	91
0								Springs and Springs	\$1E	g۱
0								Lake, River and Other Intakes	813	ÞΙ
0								Collecting and Impounding Reservoirs	312	13
348,148			0	0	303,606	286,8£		Structures and Improvements	311	12
788,163			ő	ŏ	864,678	688,21		Land and Land Rights - SS	310	11
700 103			•	•	001 04.0	40007		Source of Supply and Pumping Plant		01
									•	6
			0	0	0	0		zaldignetni letoT		8
-0			-0	0	····	0		Other P/E Comprehensive Studies	3036	Ž
0			Ö	ō		0		Office P/E Intangibles	1608	9
0 .			ō	Ö	-	ō		Franchise/Consents	308	Ġ
			0\$	Ó\$	-	\$ -	\$	noitezinegiO	301	7
				**		_	-	Intanglible.Plant		8
										ž
										1
Balance	peviovni	Explanation	JunomA	Retirements	snollibbA	Balance		Account Title	ON JOOA	.oN
Ending	Offher Accts	<u>-</u>	•			Beginning			4	Pull
Base Period		Transfers/Reclassifications				Base Period	l	·		
										TICHAITC MAG

Minness Responsible: M.A. Miller 1. Bridwell
SCHEDULE 8-23

KENTUCKY-AMERICAN AKLER COMPANY
CASE NO: 3004-00103
EROW AUGUST, 3004-00103
EROW AUGUST, 3004-00103

DATA: X. BASE PERIOD FORECATED PERIOD TYPE OF FILLING; X. ORIGINAL UPDATED REVISED TREVILLAGE THE PERIOD TREVILLAGE

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-000.3 GROSS ADDITIONS, RETREMENTS AND TRANSFERS FROM AUGUST 2003 TO JULY 2004

JASE P JNG: RREF	3ASE PERIOD FORECASTE JNG: _X_ ORKGINAL UPD/ IR REFERENCE NO(5); WIP-1 in Reference NO(5); WIP-1 in Reference NO(5); WIP-1	3ASE PERIOD FORECASTED PERIOD FOREGINAL UPDATED REVISED R REPERENCE NO(8); WIP-1		FROM AUGUST 2003 TO JULY 2004	363 TO JULY 2004				Witness	SCHEDULE B-2.3 PAGE 6 OF 12 Witness Responsible: M.A. Miller (I. Bridwell	B-2.3 NF 12
Line No.	Acct No.	Account Tale	Base Period Beginning Balance	Addilions	Retirements	Amount	Explanation	anslers/Reclassifications	ouner Accts	Base Period Ending Balance	
- 10		Beneral Plant						The state of the s			
4 10	389.2	Stores Top & Garage Land Stores Start from the Strict of t	\$ 08		Q\$ '	\$0				\$0	
9	391	Office Furniture and Equipment	0 47 600		00	0 6				. 0	
7	392	Transportation Equipment	17,000		9 0	9 6				47,600	
	383	Stores Equipment	0		0	9 0				17,000	
e 01	395	Tools, Shop and Garage Equipment	4,586	•	0	0				4.586	
= =	396	Power Operated Equipment	0	,	0	0				0	
12	397	Communication Equipment	2.718		-	0				35,704	
€ 1	398	Miscellaneous Equipment Other Tangilla Property	0		. 0	0				2,718	
15	}	Sindari person			0	0			ı	0	
15		fotal General	107,588	0	0	0			ı	107,588	
18 20 20		Total Utility Plant in Service	\$4,116,214	\$1,072,945	95	0\$				\$5,189,159	

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-000403 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS FROM AUGUST 1, 2004 TO NOVEMBER 30, 2005

Line No. 1 1 2 2 2 4 4 801 4 802 6 9031 10 310 11 310 131 132 132						Transfers/Reclassifications		Fore. Period	
301 302 3031 3036 310 311	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Involved	Ending Balance	13 Month Average
301 302 3031 3036 310 310 312									
301 302 3034 3036 3036 310 311	Intangible Plant								
302 3031 3036 310 311 312	Organization	C.		0\$	\$0			\$0.8	
3031 3036 310 311 312	· Franchise/Consents	. •			٥				•
3036 310 312	Other P/E Intangibles	0		0	٥			0	٠
310 311 321	Other P/E Comprehensive Studies			0					,
310 311 312	Total Intangibles	0	0	0	0			0	0
310 311 312							ı		
310 311 312	Source of Supply and Pumping Plant								
311 312	Land and Land Rights - SS	691,887		0	0			691,887	691,88
312	Structures and Improvements	341,948		0	0			341,948	332,796
	Collecting and Impounding Reservoirs	0			0			6	
313	Lake, River and Other Intakes								•
314	Wells and Springs	• •						• •	
316	Supply Mains			•					•
320	Land and Rights - Pumping			,					•
321	Structures and improvements	•		,				.	•
322	Boiler Plant Equipment								•
323	Other Power Production Equipment	•		> 0	> 0				,
325	Electric Pumping Equipment	128 875			9 6			0 200	. 60
326	Diesel Pumping Equipment	Green of						6/0/071	C/0'071
328	Other Pumping Equipment								•
3541	Collection System Structures - Sewer			•				•	• 1
3711	Electric Pumping Equipment - Sewer	0		0	0			· -	
							ı	>	
	Total Source of Supply & Pumping	1,160,710	0	0	0			1,160,710	1,151,558
;	Water Treatment Plant								
330	Land and Land Rights	0		0	0			0	•
33	Structures and improvements	0		0	0			0	•
332	Water Treatment Equipment	51,538		0	6			51,538	51,538
334	Water Treatment - GAC	0		0	0		•	0	•
		1 2 2							
	non water medinali	51,538	D	9	0		•	51,538	51,538
	Transmission and Distribution Plant								
340	Land and Land Rights		c	-				0	•
341	T & D Structures and Improvements.				0				,
342	Distribution Reservoirs and Standpipes	888.385	0		. 0			888.385	857.578
343	Transmission and Distribution Mains	2,535,586	412,000	0	0			2.947,588	2,628,663
345	Services	81,612	000'29	0	0			148,612	122,9
346	Melers	343,922	9,000	6	٥			352,922	349,730
347	Meter Installations	1,800	6,450	0	0			8,250	5,315
348	Hydrants	18,018	2,000	0	0		•	23,018	20,328
	Total Transmission and Distribution	369,323	499,450	0	0		•	4,368,773	3,984,605

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

Line Acathol Constraint	WORKPAPER RE TRI-VILLAGE	FERENCE NO(8).	TYPE OF HILMS: _X_ORKRINALUPDATEDREVISED WORKPAPER REFERENCE NO(S);: WIP-1-1 TRI-VILLAGE		Witness R	SCHEDULE B-2.3 PAGE 8 OF 12 Witness Responsible: M.A. Miller / L. Bridwell	SCHEDULE B-2.3 PAGE 8 OF 12 Willer / L. Bridwell
Second Date	Line No.	Acet No.	Account Title	Artificine Dodinomata	Other Accts	Base Period Ending	13 Month
Secure State Control Contr	. 2			Countries Constitution Automit	paylovul	Balance	Average
Section Sect	ю.		General Plant				
2 Controllers for the properties of the controllers	4 u	389.2	Stores Shop & Garage Land	S			
9.32 Transmission of a property of the control of t	n «	380	Structures and Improvements) } •		8	,
1,100 0 0 0 0 0 0 0 0 0	۰ د	300	Office Furniture and Equipment	. 0		0	•
Took State Carego Equipment 4,800 11,000 0 0 0 1,000 0 0 1,000 0 0 0 0 0 0 0 0 0	- 00	393	Charles Equipment	0		47,600	47,600
1989 Tuberdon's Equipment 1987 1900 0	ch	384	Tools Equipment Commons	a		17,000	17,000
259 Power Chewnold Equations 25.70 0 0 0	10	395	Laboratory Emissionent	11,000 0		15 268	10 556
399	7	396	Power Operated Equipment	0		9	000,0
399 Michilbrout Equipment	12	397	Communication Equipment	C 1		35.704	35 704
Total URIV Place in Centre Total URIV Pla	13	398	Miscellaneous Equipment	C		2.718	2.718
Total Utility Punt is Service 85, 160 (199 550 100	4 4	363	Other Tangible Property	0000		000'6	1,154
Total Utity Plusi is Savide 8 58 1481 159 20 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ច វ				j	0	•
Total URI 9 Part in Services \$55,100,150 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$	91		Total General	20,000	•		
1 Catal Uility Plant is sorvice \$5.100.100 SST \$5.10.400 S	: <u>e</u>				1	127,588	114,742
05 00 NAVALCE 101 NOVALCE 101	19		Total Utity Plant in Service				
	20			\$218,450		\$5,708,609	\$5,302,443
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5 5				il i		
	27 5						
	5 53						
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	\$ 52						
\$	58						
8 8 8 8 8 8 8 8 8 8 8 8 8 9 9 9 9 9 9 9	27						
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	28						
8 8 8 8 8 6 4 4 4 4 4 4 4 4 4 4 4 4 4 4	29						
2	30						
3 2 3 3 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5	31						
2	32						
35 5 5 5 6 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6	25.53						
3.5 3.5 3.9 4.0 4.1 4.3 4.4 4.6 4.6 4.6 4.6 4.6 4.7 4.7 4.7	32						
38 39 40 41 43 44 44 45 46 46 49	38						
38 40 41 42 43 44 45 46 46 48	37						
40 4.2 4.3 4.5 4.6 4.6 4.6 4.6 4.7 4.7	38						
41 42 43 44 45 46 47 49	gg :						
42 43 44 45 46 47 49	4 4						
43 44 45 46 46 47 49	£ 5						
44 45 46 47 48 49	7 5						
45 46 47 47 49	4 4 5 4						
46 47 48 49	45						
47 48 49	94						
48 49	47						
49	48						
	49						

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 GROSS ADDITIONS, RETREMENTS AND TRANSFERS FROM AUGUST 2003 TO JULY 2004

SCHEDULE 8-2.3
PAGE 9 OF 12
Withness Responsibles M.A. Miller / L. Bridwall \$63.8 0 3,83.8 0 0 0 0 7,618 0 1,250 0 30,749 145,823 0 56,623 0 15,100 58,104 248,345 Base Period Ending Balance Other Accts 80000 0000 g o o g 0 0 27,734 27,734 14,520 750 0 0 15,100 0 0 0 7,618 3,636 58,104 1,250 0 30,749 45,823 0 56,623 13,900 3,838 7,618 48,345 Base Period Beginning Balance Source of Supply and Dumping Plant
Land and Land Rights -SS
Structures and unpounding his -SS
Structures and impounding Reservoirs
Land, Khw and Other habkess
Vales, Khw and Other habkess
Supply Mains
Land and Land Rights - Pumping
Structures and improvements
Goller Plant Equipment
Electric Pumping Equipment
Diesel Punkning Equipment
Other Pumping Equipment
Chiese Punkning Equipment Transmission and Distribution Plant
Land and Land Rights
T & D Structures and Improvements.
Distribution Reservoirs and Standible
Thanswission and Distribution Mans
Services hitangable Plant
Organization
Franchise/Consents
Cuber PfE Irlangibles
Other PfE Comprehensive Studies
Total Inlangibles otal Transmission and Distribution Total Source of Supply & Pumping Water Treatment Plant Land and Land Rights Structures and Improvements Water Treatment Equipment Water Treatment - GAC DATA: X. BASE PERIOD ... FORECASTED PERIOD
THE OF FILING: X. ORGINAL... UPDATED ... REVISED
WORKPAPER REFERENCE NO(S): WIP-4
ELK LAKE. otal Water Treatment 302 302 3031 3036 310 311 311 312 313 314 316 320 320 322 323 328 328 330 337 332 334 340 341 342 345 346 346 348 348 N 19 KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 GROSS ADDITIONS, RETIFEMENTS AND TRANSFERS FROM AUGUST 2003 TO JULY 2004

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

Additions Retirements Amount Expliquestion 65 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Separate	Acct No.								
Commontaining Commontainin	Commercial light Compact and Compact a		Account Title	Base Perod Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications Explanation	Other Apots Involved	Base Period Ending Balance
Stream Light	Storate Storate Storate Storate Storate									
Structive de l'approximant 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Structure for degree and degree a		Seneral Plant							
Office and important	Structure and Operation		Stores Shop & Garage Land	0\$	\$	\$0	80			98
Cliffor Finds and Equipment 7,445	Office framework Equipment	390	Structures and Improvements	0	0	0	0			0
Transcription (2017) Transcription (2017)	Store Equipment 7,445 0	391	Office Furniture and Equipment	0	0	0	0			. 0
Stores Education	Stories Engineered	392	Transportation Equipment	7,445	0	0	0			7.445
Total Utipy Plant in Savisars 2000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total Care and Stage Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	393	Stores Equipment	0	0	0	0			•
Developed Equipment	Developed Equipment	394	Tools, Shop and Garage Equipment	0	0	0	0			٥
Power Content of Communication 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Obver Countinents Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	382	Laboratory Equipment	0	0	0	0			0
Miscalarinot and Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Mischallerious Equipment 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	396	Power Operated Equipment	0	0	0	0			0
Oktobrilos Equiment 0 0 0 Otto Tanglos Proporty 0 0 0 Total Canneral 7 2646 0 0 Total Lifty Plus I Service \$50 \$0 \$20	Other Target Property 650 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	397	Communication Equipment	o	0	0	0			o
Total UBRy Plant i Service 200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Total Lifty Plant i Service \$500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	388	Miscellaneous Equipment	0	0	0	0			0
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2 S S S S S S S S S S S S S S S S S S S	388	Other Tangible Property	900	0	0	0		•	200
05 05 80 SO	05 05 09 09 O9		money	L	ć	,	•			;
\$505, BEGO \$0 \$0	S		Districted in the second of th	(1945)	9	0	0		'	7,945
SS 0.5 (SS (SS (SS (SS (SS (SS (SS (SS (SS (S	S									
			Fotal Utility Plant in Service	\$325.850	98	S	U\$			6325 850
			•						и	
			-							

KENTUCKY-AMERICAN WATER COMPANY CARE NO. 2004-00103 GROSS ADDITIONS, RETREMENTS AND TRANSFERS FROM AUGUST 1, 2004 TO NOVEMBER 39, 2005

						Transfer (Man) configurations			
Line No. Acc	Acct No. Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Involved	Fore, Period Ending Ralance	13 Month
								-	
ď	Intangible Plant	Č		•	;				
e es		Control Control		g, c	0,4			\$0	\$0
ñ	3031 Other P/E Intangibles	988.5			• •			0	0
ñ		0			• 0	٠		3,838	3,835
	Total Intangibles	3,838	0	0	0		, ,	3,838	3,838
	Source of Supply and Pumping Plant								
i?		0	0	0	0			•	•
7-9 I		27,734	0	0	0			07 734	D 22 724
C		0	0	0	0				
r		0	0	0	0			0	
, (214 Wells and optings	0 000	0 0	0 4	0 «			0	
. 17		026.4)		-				14,520	14,520
, m		067		-				750	75
· e)								0	
O		. 0		. 0				Φ,	0
63		15,100		0	0			\$ 400 \$ 400	4
63		0		0	9			00'01	200
~ 7	328 Other Pumping Equipment	0	0	0	0			0	• •
o iri				0 0	5			0	
•							•	0	
	Total Source of Supply & Pumping	58,104	0	0	0			58.104	58.104
	Water Treatment Plant						•		
6)		0		d	0			,	
.13	331 Structures and Improvements	. 0		0				0	
10		7,618		0	• •			0 00	2
	334 Water Treatment - GAC	0		0	0			0 0	8F0,
35	Total Water Treatment	7.618	o	o	c		•		
								810,	818,
es.	1 ransmission and Distribution Plant 340 Land and Land Rights	000	c	ć					
. 0		002			¢			1,250	1,250
	_	30.749		• •	• •			0	2
		145,823		0	0			30,748	30,749
	345 Services	0	0	0	o ·			0	į.
		56,623		0 •	0			56,623	56,623
	547 Interest installations	0		0	0 (0	
		008.51		0	0			13,900	13,900
	Total Transmission and Distribution	248.345	•	•	c				

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-0001 GROSS ADDITIONS, RETREMENTS AND TRANSFERS FROM AUGUST 1, 2004 TO NOVEMBER 39, 2005

Additions Retirements Amount Explanation Cline Accts Ending 13 floring 50 \$0	Account Tile Beginning Account Tile Begi							Transfers/Reclassifications		Base Period	
Secretary Plant Secretary	Series Flaud Seri	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Involved	Ending Balance	13 Month Average
Series Stop & Garage Land Stop &	Street Stope & Carried Purple Ternspotition Equipment 7,445 7,455 7,										
Strike String Light End Strike St	Strick		General Plant								
Structures and Provincements	Structure and Equipment	389.2	Stores Shop & Garage Land	08	90		•			£	
Office Further and Equipment 7445 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Transportation and Equipment 7,445 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	390	Structures and improvements		0		0			g c	
Strone Equipment 7,445 0	Strose Equipment 7,445 0	381	Office Furniture and Equipment	•		0				> <	
Skreas Equipment 0	Sking and Garge Equipment 0 <td>392</td> <td>Transportation Equipment</td> <td>7 445</td> <td>. c</td> <td></td> <td></td> <td></td> <td></td> <td>,</td> <td>,</td>	392	Transportation Equipment	7 445	. c					,	,
Total Utility Plant in Service Sazos, 860 Sport Sazos, 860 Sport Sazos, 860 Sport Sazos, 860 Sport Sport Sazos, 860 Sport Sp	Tools, Shop and Garage Equipment	393	Stores Equipment				•			9	Ť,
Eaboraldry Equipment	Laboratory Equipment	384	Tools, Shop and Garage Equipment				•			•	
Power Operated Equipment 0 <td>Conver Operated Equipment 0<td>395</td><td>Laboratory Equipment</td><td></td><td>·c</td><td>•</td><td></td><td></td><td></td><td>- •</td><td></td></td>	Conver Operated Equipment 0 <td>395</td> <td>Laboratory Equipment</td> <td></td> <td>·c</td> <td>•</td> <td></td> <td></td> <td></td> <td>- •</td> <td></td>	395	Laboratory Equipment		·c	•				- •	
Communication Equipment Communication	Communication regularization Communication regularization <th< td=""><td>386</td><td>Power Operated Equipment</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>5</td><td></td></th<>	386	Power Operated Equipment				-			5	
Miscolaineus Equipment 0 0 0 0 0 0 0 500 500 500 7546 0 0 0 0 0 0 7546 7	Miscolaineus Equipment 0 0 0 0 0 0 0 500 500 Other Tanglible Property 7,946 0 0 0 0 7,945	397	Соттилісатов Equipment			• •				5 6	
Other Tangble Property \$00 0 0 0 0 0 7,945 7,94	Cotted Tangble Property \$50 0 0 500 Total Utility Plant in Service \$325,650 \$0 \$0 \$255,650 \$325,650 \$	388	Miscellaneous Equipment	•		÷				5	
7,846 0 0 0 7,945 7 \$225,850 \$0 \$0 \$0 \$325,850	7.945 0 0 0 0 0 7.945 7 2.05.650 80 \$0.00 0 0 0 0 2.055.650 8.05 8.05 8.05 8.05 8.05 8.05 8.05 8.	399	Other Tangible Property	200	0	0	0			900	200
\$325,860 \$0 \$0 \$0 \$325,850	\$325.860 \$0 \$0 \$0 \$325.850 \$0		Total Contract	3	•						
028 S228 G8	055 552 650			7,945	0	0	0		1	7,945	7,945
			Total Utâty Plant in Service	\$325,850	80	\$0	\$0		1	\$325,850	\$325,86
									II.		

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 PROPERTY MERGED OR ACQUIRED FROM AUGUST 2003 TO JULY 2004

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

SCHEDULE B-2.4
PAGE 1 OF 2
Witness Responsible: C. Bush / L. Bridwell

Line	; ;	Acquisition	Cost	Acquisition	Commission Approval		Date of	
	Description of Property	Cost	Basis	Adjustment	Date	Docket No.	Acquisition	Explanation of Treatment
CENTRAL DIVISION				NOWE				
7 8 8 10 11 11 11 11 AGE				i e				
				NONE				
ELK LAKE				NONE				
				,				

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PROPERTY MERGED OR ACQUIRED
FROM AUGUST 1, 2004 TO NOVEMBER 30, 2005

SCHEDULE B-2.4
PAGE 2 OF 2
Witness Responsible: C. Bush / L. Bridwell

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

Explanation of Treatment Date of Acquisition Commission Approval Date Acquisition Adjustment NONE NONE NONE Cost Basis Description of Property CENTRAL DIVISION KENTUCKY-AMENICAN WATER COMPANY CASE NO: 2004-00103 LEASED PROPERTY AS OF JULY 31, 2004

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

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	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Exals	Exolain Melhod of Candalization
1 2 3 CENTRAL DIVISION 4	ENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.	AN DOES NOT HAV	/E ANY CAPITAL L	EASES.		
5 6 7 7 8 9 9 10 11 TRI-VILLAGE 13 14 14 14 15 15 15 15 15 15 15 15 15 15 15 15 15	KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.	AN DOES NOT HAV	FE ANY CAPITAL L	EASES.		
15 17 18 19 ELK LAKE 20 21 21	KENTUCKY,AMERIGAN DOES NOT HAVE ANY CAPITAL LEASES.	AN DOES NOT HAV	/E ANY CAPITAL I	EASES.		
23 25 25 28 29 29	,					
30 33 22 23 33 24 36 50 50 50 50 50 50 50 50 50 50 50 50 50						
37 38 39 40 41 42 43						
64 65 67 64 68 80 80						

KENTLICKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 LEASED PROPERTY AS OF NOVEMBER 30, 2005

> DATA: ___ BASE PERIOD_X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL____ UPDATED___ REVISED WORKPAPER REFERENCE NO(S):

All And Labe All	ATA: BASE PERIOL	D_X_FORECASTED PERIOD		AS OF NOVEMBER 30, 2006	4 30, 2000				SCHEDIJI E B.2 K
CENTRAL DOWNON CHARGE AND USE OF TOOLST AND STATES AND CONTRACE ANY CAPITAL LEASES. TRAVALLAGE CHARGE AND USES NOT HAVE ANY CAPITAL LEASES. TRAVALLAGE CHARGE AND USES NOT HAVE ANY CAPITAL LEASES. TRAVALLAGE CHARGE AND USES NOT HAVE ANY CAPITAL LEASES. CHARGE AND USES NOT HAVE ANY CAPITAL LEASES. CHARGE AND USES NOT HAVE ANY CAPITAL LEASES.	IPE OF FILING: _X_O ORKPAPER REFEREN	REVISED REVISED REVISED REVISED REVISED			-			Witne	PAGE 2 OF 2 ss Responsible: M.A. Miller
TRAVIL LOSE TRAVIL LOSE TRAVIL LOSE TRAVIL LOSE TRAVIL LOS TRAVILLOS TRAV	Líne No.	Identification or Ref No.	Description and Use of Property	Name of	Frequency	Amount of Lease	Dollar Value of Presents	Gentlin Baddood of Candada.	
TRIVILLOE ELK LAKE WHITUOKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES. WHITUOKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.			KENTUCKY-AME	RICAN DOES NOT HAN	/E ANY CAPITAL I	EASES.	Sizedo.		
ELK LAKE KENTUCKY AMERICAN DOES NOT HAVE ANY CAPITAL LEASES. KENTUCKY AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.									
FINALLAGE KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES. KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.									
KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEAGES.		1	KENTUCKY-AME	RICAN DOES NOT HAV	/E ANY CAPITAL I	EASES.			
ELIK LUKE KENTUCKY-AMERICAN DOES NOT HAVE ANY CAUTAL LEAGES.									
	-		KENTUCKY-AME	FRICAN DOES NOT HAV	/E ANY CAPITAL I	EASES.			
					,				

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 3004-00103 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE AS OF JULY 31, 2004

TA: _X_BASE PERIOD >E OF FILING: _X_ORIGI RKPAPER REFERENCE!	DATA: X. BASE PERIOD FORECASTED PERIOD TYPE OF FILING: X. ORIGINAL UPDATED REVISED WORKPAPER REFERENCE NO(8);:			AS OF JULY 31, 2004	2004				Witness Re	SCHEDULE B-2.6 PAGE 1 OF 2 Witness Responsible: M.A. Miller
Line No.	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Revenue Realized Acct No.	Description	Excenses Incurred Amount Acct No.	Incurred No. Description
CENTRAL DIVISION				NOT APPLICABLE IN THIS RATE CASE.	THIS RATE CASE.					
ነ የ				e						
TRI-VILLAGE				NOT APPLICABLE IN THIS RATE CASE.	THIS RATE CASE.					
		-								
ELY LANE				NOT APPLICABLE IN THIS RATE CASE.	MIS 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_X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL___UPDATED___REVISED WORKPAPER REFERENCE NOISI::

<u> </u>	stion of Property	Acquistion Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Revenue Realized	Amount	Expenses Incurred	Description
									, , , , , , , , , , , , , , , , , , , ,	To both the second
5 GENIKAL DIVISION				NOT APPLICABLE. N THIS RATE CASE.	HIS RATE CASE.					
· • • • • • • • • • • • • • • • • • • •										
10 11 TRIVELAGE 12				NOT APPLICABLE IN THIS RATE CASE.	HIS RATE CASE.					
5 4 5 9 5										
18 19 ELK LAKE 20				NOT APPLICABLE IN THIS RATE CASE.	HIS RATE CASE.					
1228										
2										
26 27										
30										
31 33 33										
. ५० ५० १५ १५										
8 8 2 8										
3 4 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6										
1644										
5 4 4 5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8										
50 50										

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

SCHEDULE B-2.7 PAGE 1 OF 2 Witness Responsible: M.A. Miller ons for Exclusion Revenue and Expenses
No.
Description Net Original Cost NONE NONE NONE Accumulated Depreciation Original Cost In-Service Date DATA: _X_BASE PERIOD ___ FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL___ UPDATED ____ REVISED WORKFAPER REFERENCE NO(S):: ENTRAL DIVISION Acct. No. TRI-VIELAGE ELK LAKE 를 함 ora o 25 7 2 2 4 2 2 5 5 7 8 9 8 7 8 8 7 8 8 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 PROPERTY EXCLUDED FROM RATE BASE AS OF NOVEMBER 30, 2005

Mod No. December In-Service Cost Accordates Accordates Cost Accordates Ac	DATA: BASE PERIOD _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINAL UPDATED REVISED WORKPAPER REFERENCE NOIS).:	ECASTED PERIOD UPDATED REVISED ;			AS OF NOVEMBER 34, 2008	30, 2006			SCHEDULE B-2,7 PAGE 2 OF 2 Witness Responsible: M.A. Miller
HAVILLGE TRAVILLGE TRAVILLGE TRAVILLGE	9 6	Description	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Arnount	Period Revenue and Expenses Act No. Describtion	Reasons for Exclusion
TRYPLACE NONE	-					NONE			
TRIVILAGE NOWE	4 nb 00 h								
TRYALLOGE PLACE FLEA LANCE POWE POWE									
BLY LAKE	-					NONE			
HONE									
NONE BLIK LAKE									
						NONE			

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

SCHEDULE B-3
PAGE 1 of 12
Witness Responsible: M.A. Miller

DATA: X. BASE PERIOD FORECASTED PERIOD
TYPE OF FELIMS: X. ORIGINAL UPDATED REVISED
WORKFAPER REFERENCE NO(S): WP-1-3
CENTRAL DIVISION

		Total	For	Linishiphina	Accompanded Nesel Ve Datamess		Adingted
Acct No.	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdiction
	Interciple Plent					Commence of the commence of th	
33	Organization	\$23,020	20	100%	\$0	\$0	20
305	Franchise/Consents	70,261	58,778		58,778		58,778
3031	Other P/E Intangibles	125,793	39,305		39,305		39,305
200	Total Intangibles	830,145	272,233		272,233	0	272,233
	•						
	Source of Supply and Pumping Plant						
310	Land and Land Rights - SS	322,833	(925)		(925)	0	(925)
311	Structures and Improvements	265,573	(50,326)		(50,326)	O	(50,326)
312	Collecting and Impounding Reservoirs	1,013,271	257,514		257,514	a	257,514
313	Lake, Kwer and Other Intakes	581,830	76,707		76,707	0	16,707
314	Wells and Springs	0	0		0	۰	0
316	Supply Mains	5,069,822	766,920		766,920	0	786,920
320	Land and Land Rights - Pumping	81,790	0		0	0	0
321	Structures and Improvements	4,441,292	1,252,619		1,252,619	0	1,252,619
322	Boiler Plant Equipment	0	0		0	0	0
323	Other Power Production Equipment	672,278	221,134		221,134	0	221,134
325	Electric Pumping Equipment	9,419,809	3,565,743		3,565,743	0	3,565,743
326	Diesel Pumping Equipment	594,512	253,696		253,696	o ·	253,696
328	Other Pumping Equipment	0	o		0	0	0
3541	Collection System Structures - Sewer	0			o	O	0
3/13	Electric Pumping Equipment - Sewer	0	0		0	0	0
	Total Source of Supply & Pumping	22,363,110	6,343,082		6,343,082	0	6,343,082
	Water Treatment Plant		•				
330	Land and Land Rights	68.164	o		0	o	0
331	Structures and improvements	7,961,564	1.099.986		1.099.986	. 0	1.099.986
332	Water Treatment Equipment	24,234,837	10,147,970		10,147,970	0	10,147,970
334	Water Treatment - GAC	0	0		0	0	0
	Total Water Treatment	32,264,565	11,247,956		11,247,956	0	11,247,956
	Transmission and Distribution Plant						
340	Land and Land Rights	3,648,042	0		a	0	0
2	T & D Structures and Improvements.	724,970	274,463		274,463	0	274,463
342	Distribution Reservoirs and Standpipes	6,576,156	1,680,789		1,680,789	0 (1,680,789
9 10	Fransmission and Distribution Mains	2,3,4,5,2	15,634,958		16,834,958	> •	16,834,958
343	GELACES	28,592,633	0.57,278		10,114,218	o (10,14,218
24.5	Materiarian	13 009 821	2 142 592		017,870	0	016,970
1		170'060'01	20143002		700'67-1'6	-	5,145,362
546	nydranis	6,344,617	1,974,173		1,974,173	p	1,974,173
	Total Transmission and Distribution	196,407,075	34,640,153		34,640,153	0	34,640,153

KENTUCKY-AMERICAN WATER COMPANY CASH WY. 2004-00103 ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF JULY 31, 2004

A: X BASEP	DATA: _X_BASE PERIOD FORECASTED PERIOD		AS OF JULY 31, 2004				SCHEDULE B-3
TYPE OF FILING: J WORKPAPER REFE CENTRAL DIVISION	TYPE OF FILING: _X_ORIGINALNPDATEDREVISED WORKPAPER REFERENCE NO(S);: WIP-1-3 CENTTAL DIVISION					Witness R	PAGE 2 of 12 Witness Responsible: M.A. Miller
		Base Period		Ac	Accumulated Reserve Balances		
Line No. Acct No.	o. Account Title	Total Company	Totai Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
	Seneral Plant						
389.2	Stores Shop & Garage Land	0%	0	100%	\$0	\$3	80
390	Structures and Improvements	5,702,973	937,556		937,556	0	937,556
391	Office Furniture and Equipment	7,668,737	4,382,159		4,382,159	0	4,382,159
392	Transportation Equipment	2,071,139	1,615,463		1,615,463	0	1,615,463
393	Stores Equipment	35,547	26,282		26,282	0	26,282
394		792,781	449,421		449,421	0	449,421
395	Laboratory Equipment	899,427	379,457		379,457	a	379,457
396	Power Operated Equipment	512,488	392,438		392,438	٥	392,438
397		1,859,461	335,399		335,399	0	335,399
388	Miscellaneous Equipment	545,149	128,031		128,031	0	128,031
389	Other Tangible Property	133,282	213,212		213,212	0	213,212
	BWA Acquisition	0	447,969		447,969	0	447,969
	Total General	20,220,984	0 207 287		0 207 387	c	782 702 0
	oga Gerera	100000000	100,120,12		100		200,000
	Total Utility Plant in Service	\$272,085,879	\$61,810,811		\$61,810,811	0\$	\$61,810,811

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00403 ACCUMULATED DEPRECATION AND ANORIZATION AS OF NOVEMBER 30, 2005

No. Acct No.		Forecasted	Accur	Accumulated Resen 3 Balances		
;	Account Tale	Period Total Company	Total Jurisdictional Company Percent	1	Adjustment Jurisdiction	13 Month Average
į						h
•	Intangible Plant					
304	Organization	\$23,020	\$0 100%	0\$	0\$	\$
302/303	Franchise/Consents/Plant Studies	70,261	58,778	58,8		58,778
3031	Other P/E Intangibles	125,793	51,881	51,1	0 51881	45,593
3036	Other P/E Comprehensive Studies Total Intangibles	282,824 501,898	209,502	209,2	0 09502 0 20161	191,826
	Source of Supply and Plumping Plant					
310	Land and Land Rights - SS	322.833	(925)	38	(32.0)	(900)
311	Structures and Improvements	265,573	(38,556)	(38.5)	0 (385.56)	(42.736)
312	Collecting and Impounding Reservoirs	1,013,271	287,241	287.2	``	276.093
313	Lake, River and Other Intakes	581,930	93,394	1 : 1 8:30		87,138
314	Wells and Springs	0	0	. 0		-
	Supply Mains	5,069,822	841,959	8	0 841,959	813,819
	Land and Land Rights - Pumping	91,144		.0		•
321	Structures and Improvements	4,441,292	1,390,224	1,390;4	0 1,3902.24	1,338,594
322	Boiler Plant Equipment	0	6	0		
323	Other Power Production Equipment	572,278	246,701	24607		237,113
325	Electric Pumping Equipment	9,449,809	4,031,179	4,03.7/9	4	3,856,063
320	Chesel Fumping Equipment	594,512	278,327	278,3	274327	269,168
970	One runpary Equipment	0 0	(30,925)	(3029)		(12,010)
			0 0	9 5		
	Total Source of Supply & Pumping	22,402,464	7,098,619	798 16	0 7 6	6,822,315
	Water Treatment Blant					
330	Land and Land Rights	68.164	c	c		
	Structures and Improvements	8,036,215	902,426	90242 6	0 91242 6	962.615
332	Water Treatment Equipment	24,609,377	11,450,184	145018 4	0 1145018 4	10,957,062
	Water Treatment - GAC	0	0			
38	i otat water i reatment	32,713,758	12,352,610	1252610	0 1235510	11,919,677
	Transmission and Distribution Plant					
340	Land and Land Rights	3,648,042	(181,940)	(181,943)		(103,865)
	T & D Structures and Improvements.	781,133	330,163			310,420
	Distribution Reservoirs and Standpipes	10,769,488	1,902,600			1,794,905
	Transmission and Distribution Mains	138,721,890	18,931,031			18,132,5
	Services	30,847,903	11,783,432	1,183,432	11/834	11,141,224
	Meder betalletone	6,489,825	657,222		55.72	638,676
35	Hydrants Hydrants	8.841.417	2,589,319 2,58,264	968 89C	22883	3,416,958
<u>:</u>			102,002,2	100 N	3	20,001,2
	Total Transmission and Distribution	212,885,719	39,280,091	39280 091	0 39,2800 1	37,486,894

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

JO Revised					Witness R	SCHEDULE B-3 PAGE 4 of 12 Witness Responsible: M.A. Miller
	Forecasted	Accun	Accumulated Reserve Balances			
	Period Total Company	Total Jurisdictional Company Percent		Adiustment	Adjusted	13 Month
	G G	0 100%	Ş	Ş	Ş	c
	7 056 724	1 031 250	1 021 350	3	207.00	0 000
	8 150 635	A 203 561	002,150,1	0 0	1,031,250	979,979
	2,181,889	2.008.179	2,002,0		2 008 179	1,880,036
	35,547	28,122	28,122	0	28,122	27.432
	856,341	527,115	527,115	0	527,115	497,329
	1,042,462	517,654	517,654	0	517,654	463,498
	512,488	454,816	454,816	6	454,816	431,422
	1,886,661	454,672	454,672	0	454,672	409,749
	558,149	162,498	162,498	0	162,498	149,355
	133,282	249,846	249,848	0	249,846	235,933
	0	447,969	447,969	0	447,969	447,969
	22,414,178	12,175,682	12,175,682	٥	12,175,682	11,079,828
	\$290,918,015	\$71,227,163	\$71,227,163 \$		\$71,227,163	\$67,604,911

KENTUCKY-AMERICAN WATER COMPANY CASE NOV. 2004-00103 ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF JULY 31, 2004

			Base Period			Accumulated Reserve Balances		
Line:			Total Company	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
		-						
ω 4	301	Intangible Plant Omanizelion	Ş	,	70007	. 8		6
	302	Franchise/Consents	÷		82001		26	De C
	3031	Other P/E Intangibles				0		
	3036	Other P/E Comprehensive Studies	0			. 0		
80 C		Total Intangibles	O	0		0	D	
, e		Source of Supply and Pumping Plant						
1	310	Land and Land Rights - SS	691,887			0	0	0
Cl.	311	Structures and Improvements	341,948	(52,618)		(52,618)	o	(52,618)
~	312	Collecting and Impounding Reservoirs	0	•		0	0	
	343	Lake, River and Other Intakes	0			0	0	
۰.	314	Wells and Springs	0			0	0	
	316	Supply Mains	0	1		0	0	
	320	Land and Land Kights - Pumping	0			٥	o	
0 ~	222	Structures and improvements	σ,			0 1	o :	
	776	Doller Plain Equipment	ə (•		0 (0 1	
, -	225	Cinel Power Ploaucitori Equipment	0	• • • • •			ο,	
	902	Discal Dimping Equipment	6/9/971	14,511		14,511	- (14,511
. ~	328	Other Pumping Equipment	> 6			3	.	
	3541	Collection System Structures - Sewer	» c	. ,			> C	
ıo.	3711	Electric Pumping Equipment - Sewer	0			0	0	
ю.				!				
_ ~		Lotal Source of Supply & Pumping	01/1091/1	(38,107)		(38,107)	0	(38,107)
		Water Treatment Plant						
c	330	Land and Land Rights	0	•		0	0	
_	331	Structures and Improvements	0			0	0	
cu ·	332	Water Treatment Equipment	51,538	6,403		6,403	o	6,403
e -	334	Water Treatment - GAC	0			0	0	
32 Z		Total Water Treatment	51,538	6.403		6.403	c	6.403
ç								
۰,	dro	Transmission and Distribution Plant						
o <i>'</i>	- T	Land and Land Kights	7	0		o	a	
m ·	341	T&D Structures and Improvements.	0	0		0	o	
	342	Distribution Reservoirs and Standpipes	868,385	13,389		13,389	O	13,389
~ .	343	Transmission and Distribution Mains	2,535,588	90,488		90,488	٥	90,488
2.5	345 246	Services	81,612	8,503		8,503	0 1	8,503
44	745	Meter lociolistos	278'646	Dut,04		48,499) ·	48,490
* 1	2 0	Metal Installeducits	008'1	2		54	0 1	
45	040	Hydrants	810,81	1,434	•	1,434	0	1,434
47		Total Transmission and Distribution	3,869,323	162.353		162 353	C	182 353

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 ACCUMULATED DEPRECATION AND AMORTZATION AS OF JULY 31, 2004

	Adjusted			OS	0	12,359	11,571	0	686	10.050	402	0	834.073		869,454	\$1,000,103														
	Adjustments			90	0	٥	0	91	ю (3 C		٥	တဓ		0	0\$														
Accumulated Reserve Balances	Jurisdictional Total			0\$	0	12,359	11,571	o %	355	10.050	402	0	834,073		808,434	\$1,000,103														
	Jurisdictional Percent			100%																										
pc	Total Total Company Company					47,600 12,359		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		5		00	834,07	407 588 88 704		15,189,159 \$1,000,103														
	Account Title		General Plant	Stores, Shop & Garage Land	Structures and improvements	Office Furniture and Equipment	Harisportation Equipment Stores Fouldment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Misceralieous Equipment Other Yangible Property		Total General		Total Utility Plant in Service														
	Acct No.		c	208.2	380	587	393	394	385	396	397	9 08 00 00 00 00 00 00 00 00 00 00 00 00 0																		
	Line No.	2	ι σ τ	7 4	ຄແ	9 6	~ &	ø	10	Ξ:	2 5	<u>. 4</u>	5 6	2 4	82 E	2 2	2 23 25	S 52	27	18,8	8 3 3	8. 3. 3. 4.	35 36	37 38	es 4	4 ;	2	4 5	46	48

KENTUCKY-AMERICAN WATER COMPANY
CASE INO. 2004-00103
ACCUMULATED DEPRECATION AND ANORTIZATION
AS OF NOVEMBER 30, 2005

Line			Forecasted	Accum	Accumulated Reserve Balances		
No.	Acct No.	Account Title	Period Total Company	Total Jurisdictional Company Percent		Adjustment Jurisdiction	13 Month Average
	ž	Intanciple Plant	;		;	;	
	-De	Organization	0\$	9000	08	05	20
cu	302/303	Franchise/Consents/Plant Studies	0 (0 12.0		0 8
	2036	Other Off Commences of Ministra	3 (<i>11</i> 6	-		,
	200	Total Intangibles	0	726	726	6 0	977 902
ø.							
2 :		Source of Supply and Pumping Plant	;	1			
11	310	Land and Land Rights - SS	691,887	0	0		
	313	Structures and Improvements	341,948	(38,828)	(38,628)	0 (38,628)	28) (43,855)
	21.5	Collecting and impounding Reservoirs		>	3	-	0 (
	2 2 5	Mells and Springs	2 6	.	3 6	> c	-
	318	Stronty Mains	o c	o =	000	> c	
	320	Land and Land Rights - Pumping	, c	o e	» c	, c	
	321	Structures and Improvements	oc		, c	, c	, ,
	322	Boiler Plant Equipment	, 0	, c	» o	, c	, a
	323	Other Power Production Equipment	0	ဝ	0	0	
	325	Electric Pumping Equipment	126,875	20,784	20,784	0 20,784	18,432
	326	Diesel Pumping Equipment	0	0	0	0	
	328	Other Pumping Equipment	6	0 (0 (0 1	0
	3711		> C)	> c	> <	.
	:			3		>	
		Total Source of Supply & Pumping	1,160,710	(17,844)	(17,844)	0 (17,844)	(44) (25,423)
	330	Water (earment Plant	c	c	c	ć	
	331	Spiritures and improvements	•	9 6	3	3 C	
	332	Water Treatment Foundant	7.7 7.30 7.30	121 0	9 171		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	334	Water Treatment - GAC	o contin	0	0		
				1			f
		Total Water Treatment	51,538	9,171	9,171	0 9,171	77. 8,133
37		Transmission and Distribution Plant					
80	340	Land and Land Rights	0	. 0	0	0	0
o	341	T & D Structures and Improvements.	0	0	0		
_	342	Distribution Reservoirs and Standpipes	888,385	38,552	38,552		
	343	Transmission and Distribution Mains	2,947,586	133,039	133,039	•	
v ~	345	Services	148,612	14,784	14,784	0 14,784	11,978
	347	Mater hetallations	8 250	P2C,1 /	197		
45	348	Hydrants	23,018	2,113	2.113		_
"0							
		Total Transmission and Distribution	4,368,773	260,153	260,193	0 260,193	93 222,036

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

Acct No. Account Tile Period Total Jurisdictional Account Tile Period Total Account Tile Period Total Account Tile Period Total Account Tile Accoun	TYPE OF FILING: X, ORIGINAL UPDATED RI TRIVILI AGE	YYPE OF FILING: _X_ORIGINALUPDATEDREVISED WORKPAPER REFERENCE NOIS): W/P-1-3 PDAMII AGE						With	PAGE 8 of 12 Witness Responsible: M.A. Miller
Account Title			Forecasted		Accumula	ated Reserve Balances			
Some state Plant		Account Title	Period Total Company	Total		Jurisdictional	Adiustment	Adjusted Junisdiction	13 Month
Some short of the state Plant									
Stores Shop & Garage Land \$0 0 50 \$		General Plant							
Structures and Improvements On the Provements On the Provements<	389.2	Stores Shop & Garage Land	9	C	100%	Ş	Ş	9	•
Office Furnitive and Equipment 47,800 19,884 19,884 0 19,884 19,8	390	Structures and Improvements		1		ş ·	3 "	9	0 '
Transportation Equipment 17,000 14,676 14,676 14,676 14,676 14,676 14,676 14,676 14,676 14,676 17,701 1	391	Office Furniture and Equipment	47.800	10 864		70007	o 6	0 00 07	0
Stores Equipment	392	Transportation Equipment	0001	100,01		19,004	3 6	18,004	17,050
Tools, Shop and Garage Equipment 1,791 1,791 0 1,791 0 1,791 0 1,791 0 1,791 0 1,791 0 1,791 0 1,791 0 1,791 0 1,791 0 1,791 0 1,791 0 1,791 0 0 0 0 0 0 0 0 1,791 0 1,791 0 0 0 0 0 1,791 0 1,791 0 0 0 0 0 0 0 1,791 0 <	393	Stores Equipment		o c		0,0,4	> 0	14,5/6	13,512
Laboratory Equipment 1,791	394	Tools, Shop and Garage Equipment	15.586	1 701		7		7	9 !
Power Operated Equipment 35,794 14,401 0 14,401 0 14,401 0 14,401 0 14,401 0 14,401 0 14,401 0 14,401 0 0 14,401 0 14,401 0 14,401 0 14,401 0 14,401 0 14,401 0 14,401 0 14,401 0 15,78 0 57,8 0 57,8 0 <td>385</td> <td>Laboratory Equipment</td> <td></td> <td></td> <td></td> <td>18/1</td> <td>> <</td> <td>18,1</td> <td>1,395</td>	385	Laboratory Equipment				18/1	> <	18,1	1,395
Communication Equipment 2,716 17,731 17,401 0 14,401 Miscellaneous Equipment 9,000 195 0 195 0 195 Ohier Tangliel Property 0	396	Power Operated Equipment	35 704	14 401		70777	-	- ;	0
Miscellaneous Equipment 976 978	397	Communication Equipment	9.718	104.4		14,401	-	14,401	12,769
Other Tangible Property 195 0 185 0	398	Miscellaneous Equipment	0000	0.00		8/6	-	8/9	512
127.586 885,576 885,576 885,578 0 884,073 0 0 834,073 0	399	Other Tangible Property	COO'S	GR.		196	0	185	24
127.588 885,578 0 885,578 0 885,578 0 885,578 0 885,578 0 885,578 0 885,578 0 885,578 0 885,578 0 885,578 0 885,578				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		3 10 700	96	0	0
127.588 885,578 0 885,578 \$5,708,609 \$1,138,075 \$ 1,138,075 \$ 1,138,075				624,073		834,073	0	834,073	834,073
\$1,138,075 \$. \$1,138,075 \$. \$1,138,075 \$		rotal General	127.588	885,578		865,578	o	885,578	879,335
		Total Utility Plant in Service		\$1,138,075		\$1,138,075 \$		\$1.138.075	\$1,084,983

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

Company Comp			Base Period		Accumulated Reserve Balances		
Find chief Content		Account Title			Junsdictional Total	Adjustments	Adjusted Jurisdiction
Control Engineering State State							
Contraction of the page Contraction of t	ਲ		9		Ş	Ş	9
Color PP (El mining globate) 2,72% 7,27% <th< td=""><td>je,</td><td></td><td>0</td><td></td><td>3</td><td>C+</td><td></td></th<>	je,		0		3	C+	
Columb PC Comprehensive Studies 2.00 0 0 0 0 0 0 0 0 0	ဗ		3,838	7.276	7.276		7.27
Total Managhase	36		0	0	•		
Secret Continue Plant Plant		Total Intangibles	3,838	7,276	7,276	a	7,276
Land of Malabating States		Source of Supply and Pumping Plant					
Colonity and and processories 27734 14,777	69		0	0	0	٥	0
Language Contenting and Exercises Contenting Exercises	0		27,734	14,717	14,717	0	14,717
Use A Story and Other Insides Use A Story and Other Insides 0 0 Use A Story and Other Insides 144.80 11,448 174.48 0 Use A Story and Story A Pumping 148.80 11,448 174.48 0 Supply Marins Story And Explainment 158.00 168.00 0 0 South Part Explainment Explainment 158.00 158.00 0 0 0 Desire Founding Explainment E	m		0	0	0		0
Apply Mains Storying	en é		0	0	0	0	
Table Tabl	י פי		0 (4	Ф	0 !	a (
Solution of the control of the con	o è		14,52U	11,449	944,11	.	11,44
Section Power Equipment 1,5100 15,600 15,000 15	5 in		ner		0 0	.	9
Desire Protection Equipment 15,00 19,887	o è		0 0		0 9	50	
Disease in promoting Equipment 15,100 19,987 19,9	o en				o c	>	
Diese Pumping Elegiptenet Collection Seaten Studies Collection Seaten S	i es		15.100	19.887	19.887	0	19.88
Other Prized Electric Purphing 0 <th< td=""><td>rij</td><td></td><td>0</td><td>0</td><td>0</td><td>. 0</td><td>2012</td></th<>	rij		0	0	0	. 0	2012
Collection Selection	63		o o		0	•	
Total Valent Teatment &	ਲ l		0	0	Ф	0	
Total Source of Supply & Pumping 56,104 40,055 104 40,055 10	ñ		0	0	0	0	
Water Treatment Plans 0		Total Source of Supply & Pumping	58,104	46,053	46,053	ol	46,053
Marker Treatment Faunt							
Structures and kingtovernents 7,619 3,827 5,00 0 Wake Treatment Equipment 7,619 3,827 5,00 0 Wake Treatment Equipment 7,619 3,827 5,00 0 Total Wake Treatment And Carlo	ri	Š	a	G	c	C	
Water Treatment Equipment 7,616 3,827 0 Water Treatment - GAC 0 0 0 Total Water Treatment 3,627 0 0 Total Water Treatment 1,250 0 0 0 0 Land and Land Rights 0 1,250 0			. 0	. 0	, 0	, 0	
Water Treatment - GAC 0	69		7,618	3,827	3,827	0	39'8
Total Water Treatment 7,618 3,627 3,627 9,000 Transmission and Distribution Parish 1,250 1,2	m		0	0	0	0	
Transmission and Distribution Plant 1,250 0		Total Water Treatment	7,618	3,927	3,827	Q	3,827
Table Training Table Training Table Training Table Training							
T. & D. Structures and Improvements	ď		6		c	c	
Distribution Reservoirs and Distribution Africa 19,096 19,09	o et		067.1		> 6	5 6	
Transmission and Distribution Mains	o ei		30.749	10,098	10,004	0	601
Services 56 673 71,369 0 Model 1057 1057 0 Model Installations 1057 0 0 Hydrants 1,057 0 0 Hydrants 1,156A 1,156A 0 Total Transmission and Distribution 248,345 208,318 0	6		145.823	105.130	105.130	· c	105.1
Meter installations 56,623 1,657 1,057 0 Index installations 13,900 11,664 0 0 Pydratis 13,900 11,664 0 0 Total Transmission and Distribution 248,345 208,318 0	6		0	71.369	71,369	. 0	71,3
Weter Installations 0 0 0 0 0 Hydranis 13,900 11,864 0 0 Total Transmission and Distribution 248,345 208,318 0	e		56,623	1,057	1,057	0	1.06
Hydranis 13,800 11,664 0 Total Transmission and Distribution 248,845 208,318 0	e		0	0	0	0	
248,345 208,318 0	er3		13,900	11,664	11,664	o	11,66
		Total Transmission and Distribution	248 345	208 348	208.318		208.31

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-0013
ACCUMULATED DEPECIATION AND AMORTIZATION
AS OF JULY 31, 2004

	Adjusted Jurisdiction		0\$	0	4,376	1,935	9 0		0	0	0	DOS CO	1	117')	\$272,761	
	Adjustments		0\$	0	•	0 (-	•	0	0	0 (0\$	
Accumulated Reserve Balances	Jurisdictional Total		0\$	0	4,376	1,935		o c	0	0	0	000		117,	\$272,751	
	Jurisdictional Percent		100%													
Base Period	Total Total Company Company		0 08	0 0	0 4,376	7,445 1,935			0			0 0		(S48)	\$325,860 \$272,751	
	Account Title		General Plant Stores Shop & Garage Land	Structures and Improvements	Office Furniture and Equipment	Transportation Equipment	Stores Equipment Tools Show and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Langtone Floperty BWA Acquisition	- 1	oral General	Total Utility Plant in Service	
	Acct No.		389.2	390	391	392	393	988	396	397	398	999				
	Line No.	← 01	ω 4	c)	9	٠,	n a	, £	1	2	5 ±	. to	9 5	18	50 5	7 2 2 2 3 2 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
ACCUMULATED DEPRECATION AND AMORIZATION
AS OF NOVEMBER 30, 2005

Perior Total Period Total Perior Total Peri			Forecasted	Aponi	Accumulated Reserve Balances			
Promoted Early Prom	301	Account Title	Period Total Company	Jurisdictional	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
Separation Sep	301							
Proposed Content State 200 100	301	Intangible Plant						4.
Total functions and proposed studies 3,826 7,276		Organization	D\$5		0\$	0\$	20	8
Total Mater Transmister Source Studies Secretar	3021300	Franchise/Consents/Plant Studies Other D/E Internatibles	0 000	. 0	0 0 0	0	0 550	
Total bitalogical control of grant con	3036	Other PAT Comprehensive Studies	9000	0/7'/	014	> <	017'	t of
Secure of State of Particle Desired 1982		Total Intangibles	3,836	7,276	7,276	0	7,276	7,084
Standard Charles and Particulars and Particu		Source of Strong and Dumming Diant						
Statistical part of the processing statistics 14,772 14,777	310	Land and Land Rights - SS	0	0	0	ď	o	•
Land Antimote Participa	311	Structures and Improvements	27,734	14,717	14,717		14,717	14,279
Usage Name of Sections of Sections and Sections of Sections Against Color of	312	Collecting and Impounding Reservoirs	0	0	•	0	0	-
Wide buildings 145.00 11,449 11,444 11,449 11,449 <th< td=""><td>313</td><td>Lake, River and Other Intakes</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>•</td></th<>	313	Lake, River and Other Intakes	0	0	0	0	0	•
Subtributes and Improvements	314	Wells and Springs	0	0	0	0	o	•
Structures and introductive properties 1990 1	316	Supply Mains	14,520	11,449	11,449	0	11,449	11,371
Silverbuse and figurest Silverbuse and Standards Silverbuse and Standards Silverbuse and Standards Silverbuse and Standards Silverbus Si	320	Land and Land Rights - Pumping	750	0	0	0	0	
Chief Part Equipment Chief Part Equipment Chief Part Equipment Chief Part Equipment Chief Part Part Part Part Part Part Part Part	321	Structures and Improvements	0	0	0	0	o	
Collective Designation Edupment	377	Boiler Plant Equipment	0	0	0	0	o	
Design Purpling Equipment 15,00 19,807 19,887 19,988	323	Other Power Production Equipment	•	0	0	0	O	
Oreset Pumping Equipment	325	Electric Pumping Equipment	15,100	19,887	19,887	0	19,887	19,605
Content by State Content by	. 32b	Clesel Pumping Equipment	0	0	0	0	0	
Electric Pumping State Stocker Control State Control S	979	Other Pumping Equipment	Φ'	0	0	0	0	
Total Source of Supply & Pumping Signary	904	Collection bystem outdures - beyer	-	D (0	0 1	0 '	
Total Source of Supply & Pumping 58,164 A6,053	5				0	5	0	
Waker Treatment Part 0		Total Source of Supply & Pumping	58 104	46.053	48.082	•	46.069	AE OR
Water Treatment Pour Regists 0		Birding States				>	200,04	0704
Land and Registrations 0 0 0 0 0 0		Water Treatment Plant						
Structures and Improvements Structures and Improvements Walter Treatment Equipment Gac Gac	330	Land and Land Rights	0	0	o	0	đ	
Water Treatment Equipment 0 3,827 0 Water Treatment - GAC 0 0 0 Total Water Treatment - GAC 0 3,827 0 Transmission and Distribution Pleasin 1,25C 0 0 0 I & Distribution Reservoirs and Spartic pleas 1,9,098 1,9,098 1,9,098 0 Tearnission Reservoirs and Stantisples 145,522 105,130 0 0 Services 105,130 105,130 0 0 Meters 55,522 105,130 0 0 Meters 55,222 1,067 0 0 Hydrants 1,067 1,067 0 0	331	Structures and Improvements				0	0	٥
Water Treatment - GAC Q Q Q O	332	Water Treatment Equipment	O	3,827	3,827	0	3,827	3,671
Total Water Treatment 0 3,827 0 Land and Land Rights 1,250 0 0 0 0 Land and Land Rights 1,250 0 0 0 0 0 T. S. Distribution Presents and Treatments 1,250 0 0 0 0 0 Tearsmission and Distribution Maries 165,130 17,369 17,	334	Water Treatment - GAC	OI.	0	0	0	0	0
Transmission and Distribution Plant 125C 0 0 0 0 0 0 0 0 0								
Land and Land Rights 1,260 0 <td></td> <td>lotal water i reatment</td> <td>D</td> <td>3,827</td> <td>3,827</td> <td>D</td> <td>3,827</td> <td>3,671</td>		lotal water i reatment	D	3,827	3,827	D	3,827	3,671
Land and Land Rights 125C 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Transmission and Distribution Plant						
1 & D Structures and Improvements. 0	340	Land and Land Richts	1.250	G	e	-	Ç	
Distribution Reservoire and Standardopes 19,096 19,096 19,098 0 Transmission and Distribution Mains 145,022 145,130 106,130 0 Transmission and Distribution Mains 17,369 17	341	¬ & D Structures and Improvements.			c	• •	• •	
Transmission and Distribution Mains 145,822 (105,130 105,130 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	342	Distribution Reservoirs and Standpipes	30,746	19,098	19.098	0	19.098	18.762
Services Services 1,369 71,369 0	343	Transmission and Distribution Mains	145,823	105,130	105,130	0	105,130	104,272
Meters 65,622 1,067 1,067 0 Meter installations 0 0 0 0 Hydrants 13,90C 11,664 0 0	345	Services	ပ	71,369	71,369	0	71,369	71,369
Meter installations Weter installations 13.90c 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	346	Meters	56,623	1,067	1,057	0	1,067	769
11,564 (1,564 0)	347	Meter installations	ບ	0	0	0	0	
****	348	Hydrants	13,900	11,664	11,664	0	11,664	11,484

248,34£ 208,318 0		Total Transmission and Distribution	248,346	208,318	208,318	0	208,318	206,656

KENTUCKY-AMERICAN WATER COMPANY CASE NOT. 2004-00103 ACCUMULATED DEPRECIATION AND AMORIZATION AS OF NOVEMBER 30, 2005

		7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			i i			THE ROSPONSING THE BIRD
_	Account Tite	Porecased Period Total Company	Total J. Company	Accumu Jurisdictional Percent	Accumulated Reserve Balances Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
2								
m	General Plant							
4 389.2	Stores Shop & Garage Land	0%	0	100%	20	\$0	Q\$	0
5 390	Structures and Improvements	0	•		¢	0	c	c
6 391	Office Furniture and Equipment	0	4.376		4.376	. 0	4 376	4 376
7 392		7,445	1.935		1.935	0	1,935	10.17
933		0	0		0	. 0	C	C
394		. 0	0		. 0	0	. 0	
10 395		0	o		0	O	c	
11 396		0	0		•	0		
12 397	Communication Equipment	0	C			c		· c
13 398		0	0		. 6	0	, ,	
		200	998		966		966	
15 15	BWA Acquisition	0	0		0	ō	0	0
17	Total General	7,945	7,277		7,277	0	7,277	5,783
2								
20	Total Utility Plant in Service	\$318,232	\$272,751		\$272,751	:	\$272,761	\$268,449

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2804-04103
ADJUSTMENTS TO ACCUMILATED DEPECATION 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 ____ FORECASTED PERIOD _____ STORIGHAL____ UPDATED ____ REVISED WORKPAPER REFERENCE NO(S);;

no. Adjustment Title	Total company Adjustment	Junsdictional	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
CENTRAL DIVISION		NONE	¥		
					.*
11 TREVILLAGE 12 13 14		NONE	¥.		
ELKLAKE		NONE	NE		
	,				

KENTUCKY-AMERICAN WATER COMPANY	CASE NO: 2004-00103	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION	AS OF NOVEMBER 30, 2005
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AS OF NOVEMBER 30, 2006 SCHEDULE B-3.1 INSED RASPONSIBLE B-3.1 Witness Responsible: M.A. Müler	Total Jurisdictional Jurisdictional Workpaper Company Jurisdictional Adjustment Reference Description and Purpose of Adjustment	NONE		NOME		NONE									
ID _X_FORECASTED PERIOD TYPE OF FILING: _X_ORIGINALUPDATEDREVISED WORKPAPER REFERENCE NOIS);:	Lhe	2 3 CENTRAL DIVISION 4	w ~ w w	10 TRIVILLAGE	5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	18 ELK LAKE	25 26 27	28	33 52 83	34 35 36	37 38 39 40	42 43 43	4.4 2.5 3.4 	47	

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 DEPRECIATION ACCRUAL TATES AND ACCUMILATED BALANCES BY ACCOUNT AS OF JULY 31, 3004

SCHEDULE B-3.2 PAGE 1 OF 12 Mithage Dargangisha 18 A 1831au

DATA: X, BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NOIS): WIP -1-3
CENTRAL DIVISION

CEINING DIAGONIA	MARINIA								
3			Adjusted ,	Adjusted Jurisdiction	Current	Calculated		Average	
e S	Arre No	Annount Tills	Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
	Cook Mg.	Account me	แหละเกลาแ	Keserve	Kate	Expense	Salvage	Life	Бот
- գ,									•
ო -	3031	Other P/E Intangibles	\$125,793	\$39,305	10.00%	£12 £28			
4	3036	Other P/E Comprehensive Studies	282,824	174,150	13 60%	25.353			
ın	311	SS Structures and Improvements	265,573	(50.326)	2 1 4 90	200,00	**		
φ	312	Colt and Impounding Reservoir	1.013.271	257 514	0.1478	800'0	0.00	30.8	
7	313	Lake. River, and Other Intakes	581 G20	78.707	2.20%	78777	86	40.8	72
∞	314	Wells and Springs			2.15%	12,511	%	32.6	R2
o)	316	Supply Mains	000000	7 00 00	0.00%	0	%0	0.0	
10	!	Silvery to the control of the contro	778'890'c	/66,920	1.11%	56,275	-5%	91.0	£
1	321	Pumping Stardures and Irangaements	200						
5	322		4,441,282	1,252,619	2.32%	103,038	-10%	41.9	R3
4	323.2	Sound Frank Equipment	3	o	%00:0	0	%0	0.0	•
2 7	3.55	Culer Fower Froduction Equipment	572,278	221,134	3.35%	19.171	%0	23.9	Ō
± :	979	Elecand Mumping Equipment	9,419,809	3,565,743	371%	577 678	708	27.0	Ž.
<u>.</u>	326	Diesel Pumping Equipment	594.512	253.696		70,13	e è	0.12	ב
16	328.2	Gasoline Pumping Equipment			1	16,51	0%0-	30.0	ៗ
17	328.3	Other Pumping Forginment			0.00%	o	%0	0.0	
2	3541	Collegio Sector Structures Course	۰ د	3 1	0.00%	0	%5	0.0	
2 (Confection oyatem on ucinies - sewer	0	0	0.00%	0			
2 5	EL/s	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
7.	334	MT Stouchuse and Immersions							
	333	Market Treatment Tourisment	4,961,564	1,099,986	.1,79%	142,512	-10%	53.9	7
18	227	water Heatment Equipment	24,234,837	10,147,970	4.03%	976,664	-20%	25.6	. 6
3 :	ŧ	water Treatment - GAC	0	0	0.00%	c	3%	!·c	-
5 17 1	;					•	2	2	
52	341	T & D Structures and Improvements	724,970	274.463	4859	40.084	200	1	i
56	342	Dist Res and Standploes	6.578.158	1 680 789	2000	10,90	9,0	1771	7
27	343	T& D Mains	108 334 255	930.508.91	2.20%	144,6/3	%DL-	38,6	2
28	345	Spanish	662,166,001	0.04,400	1.18%	1,254,709	-4%	79.0	L0. R2. R3
2 2	346	Services	15,680,275	10,114,218	4.23%	663,276	-159%	55.1	83
n (5	Meters	2,100	233	2.73%	55	%0	00	2
200	346.1	Meters - Bronze Case	33,115	3.679	1 00%	865	758	7 00	
3	346.2	Meters - Plastic Case	1.406.355	156 231	102.0	00000	0.00 10.00	0.4	5
32	346.3	Meters - Other	4 124 242	467.807	2 / N	98,89	%D	16.0	2
33	347	Motor locializations	242,121,4	170,104	2.35%	96,849	16%	25.6	07
2	876	House Historia	13,086,621	3,143,562	2.44%	319,611	-53%	54.1	R3
5 8	5	STUBLICS	7,454,511	1,974,173	2.58%	192.326	.36%	480	2 -
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KENTUCKY-AMERICAN WATER COMPANY CASE NOT 2004-00103 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF JULY 31, 2004

1										
Comparing the part Comparing Final Committee Figure Fi				Adjusted J	urisdiction	Courent	Calculated		Average	
Section The Character Th	2	;		tie L	Accumulated	Accrual	Depreciation _	% Net	Service	Curve
98C.1 Office Structures 3,903,842 641,783 1,68% 65,265 065 45.8 98C.2 Mark Structures 1,68% 1,62,201 1,68% 65,265 0% 57.0 98C.2 Mark Structures 1,68% 1,62,201 1,68% 1,68% 1,67 1,70		ST NO.	Account Title	inve tment	Keserve	Kate	Expense	Salvage	ell:	Form
Second Structures Structure										
390.12 Storting Structures 39.04.73 1.66% 65.656 0% 45.8 390.2 Storting Structures 39.10.16 162.022 3.7% 165.82 0% 67.0 390.2 Storting Structures 160.20.2 3.7% 2.0.2 0% 67.0 390.2 Other Structures 160.20.2 3.0.2 1.1.4% 4.05% 0% 67.0 391.2 Precental Computer Solphie Tacquent 1.2.6.20.2 3.0.2 1.1.4% 4.0.2 0% 67.0 391.2 Precental Computer Solphie Tacquent 2.0.2.4.2.314 197.22 1.1.4% 4.0.2 0% 4.0.3 391.2 Other Solphine and Equipment 2.0.2.4.2.314 197.22 1.1.3% 1.7% 9.0 391.2 Other Solphine and Equipment 2.0.2.4.2.314 197.22 1.1.3% 1.7% 9.0 391.2 Coher Solphine and Equipment 1.0.0.2.3 2.2.4.2.314 2.1.0% 1.7% 9.0 1.7% 9.0 391.2 Other Solphine and Equipment <td></td>										
390.2 Stock Shop A Graupe Structures 991.12 10.28.2 10.58.2 10.58.2 10.58.2 10.58.2 10.58.2 10.59.2 10.		390.1	Office Structures	3,903,843	641,783	1.68%	65,585	%0	45.8	82
391.3. Mischindines Computed Spring Strongers (178) 19.28.2. 3.97.2. 1.05% 27.136 17.3 17.3 391.2. Mathier Schridters (2004) 1.00.055 2.00.055 2.00.055 1.148.4. 4.006 17.7 5.4 391.2. Mathier Computer Spring Strongers (2004) 1.27.6. 2.00.056 1.17.8. 4.00 17.7 5.0 391.2. Optics Office Machines and Enginent Computer Springers (2004) 2.27.4. 1.00.056 1.15.8. 1.00 1.7 3.0 391.2. Optics Office Machines and Enginent Computer Springers (2004) 2.27.4. 1.00.05.34 2.0.1. 1.1 1.0 1.7 3.0 391.2. Optics Machines and Enginent Computer Springers (2004) 2.0.1. 2.0.1. 2.0.1. 1.0 1.7 3.0		390.2	Stores, Shop & Garage Structures	991,015	162,921	1.65%	16,352	%0	57.0	R2
391.2.1 Other Equipment 39 (20.00) 194 (30.00)		390.3	Misc Structures	808,115	132,852	3.97%	32,082	%D	17.3	22
391.2. Presentational participation of the property of the participation of the participati		391.1	Office Fumiture	670,035	382,879	4.05%	27,136	3%	19.4	2
391.22 Personal Computed Machines and Equipment 1,216.86 686.36B 16,73% 203.565 17% 3.0 391.22 Orleto Machines and Equipment - Software 327,644 167,256 1,54% 10.0 0.0 0.0 391.22 Orleto Machines and Equipment - Software 327,44 16,57% 0.0 0.0 3.7 391.26 Machines and Equipment - Software 672,344 364,189 22,27% 16,380 0.0 3.7 391.29 Personal Computer Software 673,44 364,189 22,27% 143,280 0.0 3.7 391.20 Other Software 673,44 364,189 67,344 3.4 0.0 3.7 392.1 Transportation Equipment - Leavy Trucks 1,789 4,789 9,748 2.9 1.9 3.8 1.9 3.8 </td <td></td> <td>391.2</td> <td>Mainframe Computer & Periph Equipment</td> <td>36,580</td> <td>20,903</td> <td>11.94%</td> <td>4,368</td> <td>17%</td> <td>5.7</td> <td>08</td>		391.2	Mainframe Computer & Periph Equipment	36,580	20,903	11.94%	4,368	17%	5.7	08
391 22 Other Office Machines and Equipment 32744 18726 347% 11,389 0.0 391 22 Other Office Machines and Equipment - Software 3,924,029 2,242,314 94 199 11,81% 0.0 391 25 Other Office Machines and Equipment - Software 602,244 38,199 2242,314 34,199 21,108% 829,401 0% 3.2 391 25 Other Software 602,244 38,179 14,23,890 0% 3.2 3.2 391 21 Other Software 600,224 38,179 14,389 0.0 0% 3.2 392 21 Transportation Equipment - Light Tracks 15,274 4,00 20,289 14,43,890 0% 2.9 392 22 Transportation Equipment - Light Transportation Equipment - Li		391.21	Personal Computer & Periph Equipment	1,216,888	695,368	16.73%	203,585	17%	3.0	08
391 22 Office Machinisms and Equipment - Software 3.024,028 2.242,314 2.1,05% 0.11,51% 1.15% 0.0 1.7% 3.2 391 25 Antafrares Software 672,344 364,199 2.2423.4 2.1,05% 144,289 0% 3.2 391 25 Other Software 60,224 364,199 2.2227% 144,289 0% 3.8 391 3 Other Software 1,40,935 36,244 36,198 6.95% 3.8 10.1 391 3 Other Software 1,40,932 36,247 36,247 3.8 3.8 10.1 392 1 Transportation Equipment - Light Tracks 67,759 52,559 4.1 2.9 2.9 392 2 Transportation Equipment - Light Tracks 67,759 52,259 4.1 2.9 2.9 4.1 392 3 Stock Equipment - Light Tracks 67,759 67,224 3.8 4.1 2.2 2.9 4.1 393 3 Stock Equipment - Light Tracks 67,754 2.2 2.2 2.2 <t< td=""><td></td><td>391.22</td><td>Other Office Machines and Equipment</td><td>327,644</td><td>187,226</td><td>3.47%</td><td>11,369</td><td>%0</td><td>0.0</td><td>08</td></t<>		391.22	Other Office Machines and Equipment	327,644	187,226	3.47%	11,369	%0	0.0	08
State Maintenin Software Stack 22,23.4 Stack 22.23.4 Stack 22.23.4 Stack 22.23.4 Stack 22.23.4 Stack 22.24.4 Stack 23.4 Stack 23	_	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	20
391.2B Personal Computer Software 607.23.4 384,189 22.20% 149,280 0% 3.2 391.3B Other Software 600,284 384,189 22.20% 143,880 0% 3.8 391.3B Other Software 140,893 0,0534 68,584 6,1786 19,785 0.01 392.11 Transportation Equipment - Light Trucks 1,000,885 1,000,885 1,785 1,978 2.9 1.0 382.17 Transportation Equipment 67,789 62,789 2,786 1,9 2.9 2.9 382.2 Other Transportation Equipment 51,570 4,0 52,889 1,374 2.2% 4,1 3.2% 4,1 3.2% 4,1 3.2% 4,1 4,1 3.2% 4,1 4,1 3.2% 4,1 <		391.25	Mainframe Software	3,924,029	2,242,314	21.06%	826,401	%0	3.7	08
391.28 Other Software 680.24 388,766 21.15% 143,880 0% 3.8 391.3 Other Office 140,935 96,324 383 10.1 10.1 392.1 Transportation Equipment - Light Trucks 1,284,380 16,378 12,398 22,789 2.9 392.2 Transportation Equipment - Light Trucks 67,780 512,717 12,289% 27,789 2.9 4,1 392.2 Transportation Equipment - Light Transportation Equipment 51,670 40,302 14,79% 7,425 2.5% 4,1 392.3 Other Transportation Equipment 792,781 44,37% 7,10% 50 6,5 392.4 Transportation Equipment 792,781 44,324 7,10% 6,2 7,7 6,0 6,0 7,1 10,8 8,0 10,8 8,0 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8 10,8<	~	391.26	Personal Computer Software	672,344	384,199	22.20%	149,260	%0	3.2	08
391.3 Other Office 144,832 69.534 69.534 69.534 376 128,386 1,006,586 14,178 187 2.9 10.1 382.1 Transportation Equipment 67,7340 512,177 12.58% 13,744 2.9 4.1 382.2 Transportation Equipment 51,760 52,859 13,744 2.9 4.1 382.3 Other Transportation Equipment 51,770 40,302 1,425 0.0 1.9 382.3 Stores Equipment 55,47 26,385 1,374 2.3% 1.9 382.4 Tools, bond, and Garage Equipment 56,287 1,374 2.3% 16,5 384 Laboratory Equipment 512,487 449,421 7,19% 56,287 0.0% 10,8 385 Communication Equipment 512,488 382,438 46,780 0.0% 10,8 387.1 Communication Equipment 512,488 128,031 4,79% 6,790 0.0% 10,8 387.1 Communication Equipment	_	391.28	Other Software	680,284	388,736	21.15%	143,880	%0	3.8	os
392.12 Transportation Eulpment - Light Tracks 1244.360 1,006.568 14,16% 183.281 30% 2.9 392.12 Transportation Equipment - Light Tracks 67,769 51,271 1,128% 62,789 27,89 4,1 392.2 Transportation Equipment - Cars 67,769 5,1271 1,228% 7,742 0% 1,9 392.3 Older Transportation Equipment - Cars 5,570 40,302 1,47% 7,425 0% 1,6 393 Sloves Equipment - Cars 1,574 1,49,421 7,10% 50,887 1,0 6,0 0		391.3	Other Office	140,933	80,534	6.95%	9,795	3%	10.1	R
392.12 Transportation Equipment Heay Trucks 687.340 512.717 12.59% 82.769 25% 4.1 392.2 Transportation Equipment - Cars 67.769 52.83 20.28% 13.744 23% 1.9 392.3 Other Transportation Equipment 51.670 40.302 14.37% 0.78 1.9 392.3 Other Transportation Equipment 75.771 44.34,21 7.425 0.% 1.0 393.4 Tooks. Shop read Tooks. Shop read 1.0 8.9 1.0 8 1.0		392.11	Transportation Equipment - Light Trucks	1,294,360	1,009,585	14.16%	183,281	30%	2.9	. 85
392.2 Transportation Eugment 67.769 22.859 13.744 23% 1.9 392.3 Transportation Eugment 67.00 40,302 14.37% 7,425 0.% 1.9 392.3 Bloves Equipment 35.47 40,302 3.8% 1,779 0.% 16.5 393 Bloves Equipment 35.47 49,421 7.1% 56.287 0.% 16.8 395 Laboratory Equipment 512,488 392,438 61.3% 40,700 24% 6.9 397 Communication Equipment 1,859,461 335,399 4,79% 89,088 0.% 10.8 397.1 Communication Equipment 1,834,461 335,399 4,79% 0		392.12	Transportation Equipment - Heavy Trucks	857,340	512,717	12.59%	82,759	25%	1.4	R4
392 3 Ober Transportation Equipment 51,570 40,302 14,37% 7425 7425 0% 5.0 393 Stores Equipment 354,7 24,21 4,49,421 7.10% 59,2781 7.10% 59,287 0% 16.5 394 Tools, Shop, and Carage Equipment 792,781 4,49,421 7.10% 59,287 0% 17.8 16.5 395 Fower Operated Equipment 612,486 392,438 0,13% 67,70 2.4% 6.9 8.6 397 Communication Equipment 1,859,461 335,398 4,79% 69,000 0 0 397 Communication Equipment 645,149 12,003 4,79% 0 0 0 397 Communication Equipment Equipment Equipment 645,149 12,003 0 4,79% 0 0 398 Misc Equipment Equipment 645,149 12,003 0 4,79% 0 0 0 399 Other Tangble Property 133,263 213,212 20,89% 27,643 0 0 0 399 Other Tangble Property 133,263 261,752,968 27,643 0 0 0 0 399 Other Tangble Property 20,089 27,643		392.2	Transportation Equipment - Cars	61,769	52,859	20.28%	13,744	23%	1.9	R3
399 Stloves Equipment 35,47 26,282 3.88% 1,379 0% 16.5 394 Tooks, Shop cage Equipment 792,731 4,494,21 7.0% 56,87 0% 10.8 385 Laboratory Equipment 896,427 379,457 40,94% 60,87 6.9 6.9 386 Power Operated Equipment 1,859,451 335,399 4,79% 80,988 6.9 6.9 10.8 397.1 Communication Equipment 1,859,451 335,399 4,79% 9 0% 10.8 397.2 Communication Equipment 545,149 128,031 4,79% 0 0% 10.8 397.2 Communication Equipment 545,149 128,031 4,79% 0 0% 10.8 397.2 Communication Equipment 545,149 128,031 4,71% 25,677 0% 10.8 398 Other Tanglishe Property 0 4,77% 0 0% 10.8 4739% Actigation 0 <td< td=""><td>~</td><td>392.3</td><td>Other Transportation Equipment</td><td>51,670</td><td>40,302</td><td>14.37%</td><td>7,425</td><td>%0</td><td>5.0</td><td>5</td></td<>	~	392.3	Other Transportation Equipment	51,670	40,302	14.37%	7,425	%0	5.0	5
394 Tools Shop, and Garage Equipment 72,781 449,421 7,10% 56,287 70% 10.8 395 Laboratory Equipment 599,427 379,457 10,44% 49,790 24% 8.6 396 Power Operated Equipment 512,488 392,438 6,13% 40,790 24% 6.9 397 Communication Equipment 1,859,461 355,399 4,79% 0 0% 10.8 397 Communication Equipment 545,149 128,031 4,79% 0 0% 10.8 399 Orther Equipment 133,282 213,212 20.8% 7.3 10.8 399 Orther Tanguisle Property 133,282 213,212 20.8% 7.3 7.3 BWA Acquisition \$25,0213,289 \$81,752,968 \$61,687 7.3 7.3	_	393	Stores Equipment	35,547	26,282	3.88%	1,379	%0	16.5	ت
355 Laboratory Equipment 899,427 374,57 10.94% 89,337 -3% 8.6 356 Power Operated Equipment 512,488 392,438 9.13% 40,790 24% 6.9 377 Communication Equipment 1,854,461 335,399 4,79% 80,088 0% 10.8 397.1 Communication Equipment 6,45,149 128,031 4,79% 0 0% 10.8 398 Misc Equipment 545,149 128,031 4,79% 0 0% 10.8 399 Other Tangble Property 133,262 213,212 20.89% 27,843 0% 7.3 BWA Acquisition 5230,213,289 \$61,752,958 \$61,752,958 \$61,752,958 7.3	_	384	Tools, Shop, and Garage Equipment	792,781	449,421	7.10%	56,287	%0	10.8	OS
366 Power Operated Euignent 512.488 302,438 9.13% 46,790 24% 6.9 357 Communication Equipment 1,859,451 335,399 4,79% 89,088 0% 10.8 397.2 Communication Equipment 0 0 4,79% 0 0% 10.8 397.2 Communication Equipment 545,149 128,031 4,71% 25,677 0% 10.8 398 Mixe Equipment 132,82 213,212 20.89% 27,647 0% 7,3 BWA Acquistion \$236,73 4,77% 0% 7,3 \$230,213,289 \$81,752,958 \$6,61,681 7,3	2	395	Laboratory Equipment	899,427	379,457	10.94%	98,397	-3%	8.6	L3
397 Communication Equipment 1,859,461 335,399 4,79% 89,088 0% 10.8 397.1 Communication Equipment 0 0 0 0 0,88 10.8 399 Communication Equipment 645,149 128,031 4,79% 0 0% 10.8 399 Communication Equipment 133,262 213,212 20,69% 77.3 16.4 800 Chine Tangible Property 133,262 213,212 20,89% 27,843 0% 7.3 BWA Acquisition \$2300,213,289 \$81,752,968 \$6,61,681 \$6,661,681 7.3	~	396	Power Operated Equipment	512,488	392,438	9.13%	46,790	24%	6'9	R2
397.1 Communication Equipment 0 0 4.79% 0 0% 10.8 397.2 Communication Equipment 645.149 1.28,031 4.79% 0 0% 10.8 398 Misc Equipment 4.71% 2.56,77 0% 7.3 399 Other Tangble Property 133,282 213,212 20.89% 27,843 0% 7.3 BWA Acquisition 5230,213,289 \$61,752,958 \$61,752,958 \$681,681 \$681,681	4	397	Communication Equipment	1,859,461	335,399	4.79%	89,068	%0	10.8	L3
397.2 Communication Equipment 0 4,79% 0 0% 10.8 398 Mike Equipment 545,149 1,28,031 4,71% 25,677 0% 16.4 399 Other Tanglobe Property 133,282 213,212 20.89% 27,843 0% 7,3 BWA Acquistion \$230,213,289 \$81,752,958 \$6,681,681 \$5,681,681	z,	397.1	Communication Equipment	0	o	4.79%	0	%0	10.8	L3
398 Misc Equipment Misc Equipment 4.71% 25.677 D% 16.4 399 Other Tangbile Property 133,282 213,212 20.89% 27,843 D% 7.3 BVMA Acquisition 4.47,869 4.47,869 56,61,661 56,61,681 56,61,681	9	397.2	Communication Equipment	0	0	4.79%	0	%0	10.8	ឡ
399 Other Tangible Property 133,282 213,212 20.89% 27,843 0% 7.3 BWA Acquisition \$2.39,213,289 \$81,752,958 \$56,61,691	7	398	Misc Equipment	545,149	128,031	4.71%	25,677	%0	16.4	9
BWA Acquisition 0 447,869 \$230,213,289 \$81,752,858 \$6,	œ	399	Other Tangible Property	133,282	213,212	20.89%	27,843	%0	7.3	2
\$230,213,289 \$61,762,958	o,		BWA Acquisition	0	447,969					
\$230,213,289 \$61,752,958	0			!			;			
				\$230,213,289	\$61,752,958		\$6,661,681			
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Adjusted jurisciticion piant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construct Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

KENTUCKY-AMERICAN WATER COMPANY SER NO: 2004-00103 PROPOSED DEPRECIATION ACCRUIAL RACHUMLATED BALANCES BY ACCOUNT AS OF NOVEMBER 30, 2005

DATA: TYPE OF WORKPA		DATA: BASE PERIOD_X_FORECASTED PERIOD TYPE OF FILING: X_ORIGINA! UPDATED REVISED WINKPAPER REFERENCE NO(S): WIP-4-3		AS OF NO	AS OF NOVEMBER 30, 2005				SCHEDULE B-3.2 PAGE 3 OF 12 Witness Responsible: M.A. Miller	
:			Adjusted	Adjusted Jurisdiction	Current	Calculated		Average		
N E	Acct No.	Account Title	Plant Investment	Accumulateu Resene	Accrun) Rate	Depreciation Expense	% Net Salvage	Service Life	Guno	
- 01										
m	3031	Other P/E Intancibles	\$125,703	251 881	40,000					
4	3036	Other P/E Comprehensive Studies	282.824	209.502	12.50%					
ĸ	311	SS Structures and Improvements	285 573	738 8583	2 1.4%	0000	ě	ć		
Ф	312	Coll and Impounding Reservoir	1 013 271	287.241	2.00%		% 6	30.6	í	
	313	Lake, River, and Other Intakes	581.930	93.394	2.15%	12.511	0%	40.0	2 6	
∞	314	Wells and Springs	0		%00'0	0	8	37.0	ž	
ω ;	316	Supply Mains	5,069,822	841,959	1.11%	56,275	-5%	91.0	ž	
2 ₽	324	Duranian Shushings and Improvements	200000							
. 2	323	Pollet Diop Equipment	4,450,045	1,590,224	2,32%	103,255	-10%	41.3	R3	
<u>ت</u>	323.2	Other Power Production Emisment	0.000	0.00	0.00%	9 ;				
. 7	325	Flooding Dumping Equipment	917'716	246,701	3.35%	19,177	%0	23.9	Ę.	
15	326	Diesel Pumping Equipment	900,844,003	4,031,178	3.71%	350,588	%p	27.0	71	
9	328.2	Gasoline Pumojno Fortioment	21c/48c	270,327	3.08%	18,311	%8-	30.0	ឧ	
: 4	328.3	Other Dumples Equipment		(30,923)	0.00%	9				
. 60	3541	Collection Sustain Structures Course	-	9 (0.00%	0				
5	3711	Concount Operation Control Control	-	3 (0.00%	0				
200	:	Figure Furnishing Equipment - Sewel	•	3	0.00%	0				
7	331	WT Structures and Improvements	8.038.215	802 426	1 70%	442 RAS	ě	c c	ì	
22	332	Water Treatment Equipment	24.609.377	11 450 184	4.03%	091.758	%0I-	9.5.6	Ž.	
23	334	Water Treatment - GAC	0	0	0.00%	00.	%N7-	0.62	¥	
5 4	;									
52 8	341	T & D Structures and Improvements	781,133	330,163	5,65%	44,134	%0	17.7	ž	
9 1	342	Dist Res and Standpipes	10,769,488	1,902,600	2.20%	236,929	-10%	38.6	2	
27	343	T & D Mains	121,385,560	18,931,031	1.18%	1,432,350	-4%	0.67	L0. R2. R3	
87	345	Services	30,734,786	11,783,432	4.23%	1,300,081	-158%	55.1	1 2	
53	346	Meters	12,100	1,193	2.73%	330	%0		!	
e :	346.1	Meters - Bronze Case	33,115	3,265	1.02%	338	16%	5.	=	
<u>ب</u>	346.2	Meters - Plastic Case	2,273,805	224,218	4.97%	113,008	0%	16.0	Ι.Ξ	
35	346.3	Meters - Other	4,345,809	428,546	2.35%	102,129	16%	25.6	191	
3	347	Meter Installations	14,436,021	3,589,319	2.44%	352,239	-53%	54.1	: 22	
8 8	348	Hydrants	8,505,663	2,268,264	2.58%	219,448	-36%	48.0	: <u>'</u> 2	
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KENTUCKY-AMERICAN WATER COMPANY CASE NOT 2004-0018 DEPRECIATION ACCRUAL RATES AMO ACCUMULATED BALANCES BY ACCOUNT AS OF NOVEMBER 39, 2005

DATA: TYPE OF WORKPA CENTRAL	DATA: BASE PERIC TYPE OF FILING: X (WORKPAPER REFERE CENTRAL DIVISION	DATA:BASE PERIOD_X_FORECASTED PERIOD TYPE OF PILMG: _X_ORIGINALUPDATED REVISED WORKPAPER REFERENCE NO(S): WIP-1-3 CENTRAL DIVISION		- C	AS OF NOVEMBER 39, 2005				SCHEDULE B-3.2 PAGE 4 OF 12 Witness Responsible: M.A. Miller	
g			Adjusted	Adjusted Jurisdiction	Current	Calculated		Average		
No.	ACCT NO.	Account Title	Plant Investment	Accumulated Reserve	Acorual Rate	Depreciation Expense	% Net Salvace	Service Life	Curve	
- v ea										
4	390,1	Office Structures	3.919.843	572 835	7					
ιΩ	390.2	Stores, Shop & Garage Structures	991.015	144 824	1.68%	65,853	9%0	45.8	R2	
ø	390.3	Visc Structures	2.145.886	313 591	1.65%	16,352	%0	57.0	R2	
7	391.1	Office Furniture	67D 035	517.371	0, JB, 5	FBT, 25	%0	17.3	R2	
æ	391.2	Vainframe Computer & Períph Equipment	48.580	35.957	4.05%	27,136	3%	19.4	5	
ග :	391.21	Personal Computer & Periph Equipment	1.077.733	832 178	11.94%	296,6	11%	5.7	980	
2 :	391.22	Other Office Machines and Equipment	327,644	252,992	10.73%	180,305	17%	3.0	SO	
- ;	391,23	Office Machines and Equipment - Software		0	11 81%	800-1-	%0	0.0	SO	
2 9	391.25	Vainframe Software	4,535,082	3,501,790	21.06%	955.088	%/1	3.2	50	
2 5	201.20	Personal Computer Software	672,344	519,154	22.20%	149.260	%5	/; c	DS O	
t to	201.20	Junel Software	680,284	525,285	21.15%	143,880	%0	y o	8	
≥ ⊈	392 11	Juner Office Equipment	140,933	108,822	6.95%	9,795	%	0.01	9 2	
14	392.12	Fransportation Equipment - Egm Trucks Fransportation Equipment - Heave Trucks	1,343,110	1,236,179	14.16%	190,184	30%	2.9		
18	392.2	Franshorfation Equipment - Cars	747,340	687,841	12.59%	94,090	72%	1.4	10 E	
13	392.3	Other Transportation Equipment	51,620	35,603	20.28%	8,065	23%	4,9	£ £	
20	393	Stores Equipment	35,547	28 123	14.37%	7,425	%0	5.0	5	
ĸ	394	Fools, Shop, and Garage Equipment	856.341	527 115	3.88%	1,379	%0	16,5	5	
ខ	385	aboratory Equipment	1.042.462	517.654	%01.7	60,800	%0	10.8	os	
. S3	396	Power Operated Equipment	512,488	454.816	10.9478	114,043	-3%	9.60	13	
4 20	387	Sommunication Equipment	1,886,661	454,672	4 79%	40,730	24%	on 6	. R2	
Ç 4	397.1	Zommunication Equipment	0	0	4.79%		88	10.8	<u>s</u>	
19	397.2	Sommunication Equipment	0	0	4.19%	• •	888	10.8	ឌ	
7 0	380	Also Equipment	558,149	162,498	471%	28.289	% 6	10.8	L3	
9 78	338	Other Tangible Property	133,282	249.846	20 00 00 20 00	20,208	%0	16,4	97	
₹ 5		3WA Acquisition	0	447,965	20.00.10	C+0' /7	%0	7.3	ב	
2 50					1					
35 2			\$270,335,191	\$71,089.865		\$7,844,404				
333										
8 8 8										
37		Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.	et of Non-Depreciable	Plant and Contributions in Aic	d of Construction.					
22 G 67 67		Current depreciation rates based on rates approved by the Commission in Case No. 95-554,	ne Commission in Cas	e No. 95-554,						
9 ;										
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KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALLANCES BY ACCOUNT AS OF JULY 31, 2004

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

DATA: _X_BASE PERIOD __FORECASTED PERIOD
TYPE OF FILLING: _X_ORIGINAL __ UPDATED ___ REVISED
WORKRAPER REFERENCE NO(S): WIP ·1·3
TRIVALAGE

TRI-VILLAGE										
			Adjusted Jurisd	<u>isdiction</u>	Current	Calculated	70	Average		
No.	Acct No.	Account Title	¥	Reserve	Rate	Expense	Salvage	Service	Form	
- 2										
1 19 3	3031	Other P/E Intangibles		920	10.00%	S				
4	3036	Other P/E Comprehensive Studies	,	30	12 50%	3 0				
ĸ	31.	SS Structures and Improvements		(52,618)	3.14%		%0	30.6		
9	312	Coll and Impounding Reservoir	246,811	î	2.20%	5.430	%0	40.8	22	
7	313	Lake, River, and Other Intakes	445,076	0	2.15%	9.569	86	32.6	£ &	
80	314	Wells and Springs	332,786	0	%00:0	0	%0	. 00	ġ	
ÇD.	316	Supply Mains	0	0	1.11%	٥	-5%	0.10	22	
₽;	į									
Ξ:	321	Pumping Structures and Improvements	o	o	2.32%	c	-10%	41.9	R3	
7 (322	Boiler Plant Equipment	o	o	%00'0	0	% 0	0.0		
2;	323.2	Other Power Production Equipment	o	c	3.35%	0	%0	23.9	72	
4.	325	Electric Pumping Equipment	126,875	14,511	3.71%	4,707	-8%	27.0	ឌ	
5	326	Diesel Pumping Equipment	0	0	3.08%	0	%8-	30.0	71	
16	328.2	Gasoline Pumping Equipment	٥	0	0.00%	0	%0	0'0		
17	328.3	Other Pumping Equipment	0	0	0.00%	0	%0	0.0		
82	3541	Collection System Structures - Sewer	0	0	%00'0	0				
9	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0				
20										
21	331	WT Structures and Improvements	0	0	1.79%	0	-10%	53.9	7.	
22	332	Water Treatment Equipment	51,538	6,403	4.03%	2.077	-20%	25,6	2	
23	334	Water Treatment - GAC	0	0	0.00%	0	%0	0.0	ŧ	
24										
25	341	T & D Structures and Improvements	0	a	5.65%	0	%0	17.7	72	
56	342	Dist Res and Standpipes	857,578	13,389	2,20%	18,867	-10%	38.6	5	
27	343	T & D Mains	2,619,586	90.488	1.18%	30.911	**	0.82	10 83 83	
28	345	Sarvices	129.612	8.503	4.23%	5.483	.159%	1 25	3 2 2	
53	346	Meters	C	_	2 73%	•	%0		2	
8	346.1	Meters - Bronze Case			1 02%	• •	16%	, v	_	
85	346.2	Meters - Plastic Case	342,922	38 095	4 97%	17 043	%	0 4	3 2	
32	346.3	Meters - Other	0008	1,000	2.35%	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	16%	25.5	ĵ.	
33	347	Meter Installations	9,000	43	2000	163	800	0.50	3 8	
34	348	Hydrapts	22,55	1 2 3	2000	200	70000	1,10	33	
35	}		230,62	†?;*.	2.3078	480	20%	40.0	7	
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KENTUCKY-AMERICAN WATER COMPANY CASE NOT 2004-00103 DEPRECIATION ACCRUAL RATES AND ACCUMILATED BALANCES BY ACCOUNT AS OF JULY 31, 2004

DAIA: A BASE I TYPE OF FILING: WORKPAPER REF	ERRICID FOR X_ORIGINAL ERENCE NO(S).:	DAIN, J., BASE PERROL — FORECASTED PERIOD TYPE OF FILING. Z. ORIGINAL UPDATED — REVISED TOTAL OF THE PERFERENCE NO(S); WIP -1-3							SCHEDULE B-3,2 PAGE 6 OF 12 Witness Responsible: M.A. Miller
			diusted.	Idiusted Jurisdiction	Cuurent	Calculated		Average	
No.	Acct No.	Account Title	Hibmt Investment	Accumulated Reserve	Accrual Rate	Depreciation Expense	% Net Salvage	Service Life	Curve
- 5									
en) =									
* *	380.1	Office Structures	0	0	%00'0	٥	%0	45.8	R2
n «	390.2	Stores, Shop & Garage Structures	0	0	%00:0	o	%0	57.0	7.22
- 1 C	304.4	Misc of uctures	0	0	%00'0	0	%0	17.3	R2
- 60	391.2	Mainframe Commuter & Desirt Couloment	0 (0 (256300.00%	0	3%	19.4	5
on	364.21	Personal Computer & Berich Equipment	-	.	%000	0	17%	5.7	80
, _C	391.22	Other Office Machines and Fouriers	96		1594200.00%		17%	3.0	08
£	391.23	Office Machines and Equipment - Software		3 6	%no.n	3	%0	0.0	80
5	391,25	Mainframe Software	•	3 C	0.00%	2 (17%	10 10 10 10 10 10 10 10 10 10 10 10 10 1	08
13	391.26	Personal Computer Software	9 6		%00.0	> 0	%0	F. 6.	OS :
4	391.28	Other Software			%00.00 %00.007082		%n	2.5	os c
15	391.3	Other Office	. 6	· a	2318800 00%		86	0.0	G (
16	392,11	Transportation Equipment - Light Trucks	0		950000 000		20%	- <u>101</u>	£ 8
17	392.12	Transportation Equipment - Heavy Trucks	0	0	500000 00%	» c	%05 %05	7.6	8 1
18	392.2	Transportation Equipment - Cars	0		%00.0		23%	- 6	4 , 5
6.	392.3	Other Transportation Equipment	0	0	250000.00%		760	9 C	2 -
ន	393	Stores Equipment	0	0	%00.0	, 0	860	16.5	- I
7.	394	Tools, Shop, and Garage Equipment	0	668	956600.00%		8 %		, c
21	395	Laboratory Equipment	0	0	%00.0	. 0	-3%	9.00	00°-
23	396	Power Operated Equipment	0	10,050	3570400.00%	0	24%	3 6	2 0
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8 8	397.1	Communication Equipment	0	0 .	0.00%	0	%0	10.8) <u>"</u>
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27	398	Misc Equipment	0	0	%00:0	o	%0	7 9	3 -
28	336	Other Tangible Property	0	0	%00.0		360	1.07	
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37		Adjusted lurisolicion plant investment represents UPIS net of Non-Depreciable Plant and Construction	at of Non-Depreciable Pla	nt and Contributions In Aid of	Constanction				
38		Current depreciation rates based on rates approved by the Commission in Case No. 95-554.	e Commission in Case N	0. 95-554.	(10000000000000000000000000000000000000				
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KENTUCKY-AMENICAN WATER COMPANY CASE NO: 2004-00103 PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF NOVEMBER 30, 2005

Control Cont	Column C	TYPE OF FILING: _X_ORIGINALUPDATEDREVISED Workpaper reference no(s);; Wip-1-3 Tri-village	WORKPAPER REFERENCE NO(S);: WIP-1-3 TRI-VILLAGE	.: W/P-1-3							
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322 Gasoline Prinzip Egyptomit 0 <td< td=""><td>328.2 Other Purpose Element 0 0.00% 0 328.3 Other Purpose Element 0 0.00% 0 354.1 Cheleton Spelars 0 0.00% 0 351.1 Wilder Institutes and Improvements 0 0.00% 0 352.2 Waker Treatment Equipment 0 0.00% 0 353.2 Waker Treatment Equipment 0 0.00% 0 354.1 TA D. Dough 0 0.00% 0 35.2 Waker Treatment Equipment 0 0.00% 0 35.2 Waker Treatment Equipment 0 0.00% 0 34.2 TA D. Maker Treatment Control 0 0.00% 0 34.3 TA D. Maker Treatment Control 0 0.00% 0 34.5 TA D. Maker Treatment Control 0 0.00% 0 34.5 Melens - Branches 0 0.00% 0 34.5 Melens - Control 0 0.00% 0 34.5</td><td>15</td><td>326</td><td>Diesel Pumping Equipment</td><td>0</td><td>0</td><td>%00'0</td><td>0</td><td>%8-</td><td>30.0</td><td>ៗ</td></td<>	328.2 Other Purpose Element 0 0.00% 0 328.3 Other Purpose Element 0 0.00% 0 354.1 Cheleton Spelars 0 0.00% 0 351.1 Wilder Institutes and Improvements 0 0.00% 0 352.2 Waker Treatment Equipment 0 0.00% 0 353.2 Waker Treatment Equipment 0 0.00% 0 354.1 TA D. Dough 0 0.00% 0 35.2 Waker Treatment Equipment 0 0.00% 0 35.2 Waker Treatment Equipment 0 0.00% 0 34.2 TA D. Maker Treatment Control 0 0.00% 0 34.3 TA D. Maker Treatment Control 0 0.00% 0 34.5 TA D. Maker Treatment Control 0 0.00% 0 34.5 Melens - Branches 0 0.00% 0 34.5 Melens - Control 0 0.00% 0 34.5	15	326	Diesel Pumping Equipment	0	0	%00'0	0	%8-	30.0	ៗ
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KENTUCKY-AMERICAN WATER COMPANY
CASE NOT. 2004-00103
DEPRECIATION ACCRUAL RATES AND ACCUUNT
AS OF NOVEMBER 30, 2006

SCHEDULE B-3.2 PAGE 8 OF 12 Witness Responsible: M.A. Miller

1									
Security Part Par			Adjusted Ju	uisdiction	Current	Calculated	3	Average	·
Secure Secure Control Contro	Je	Account Title	Plant Investment	Accumulated Reserve	Ancrual Rate	Depreciation Expense	% Nei Salvage	Service Life	Curve
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391.1 Other Furthers 0 228500.00% 0 194 391.2 Waltitum Companie A Projet Equinent 0 0 0 177% 154 391.2.2 Other Education Companie A Projet Equinent 0 0 0 0 177% 0 0 391.2.2 Other Education Companie A Projet Equinent 0	390		٥	0	%00'0	0	%0	17.3	R2
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38.2.1 Transportation Equipment - Light Throads 0 0 960000.00% 0 2.9 38.2.2 Transportation Equipment - Loss Traines 0 0 000% 0 25% 4.1 38.2.2 Transportation Equipment - Cass Traines 0 0 000% 0 25% 1.8 38.2.3 Sing Equipment - Cass Traines 0 0 000% 0 0 25% 1.8 38.2 Other Transportation Equipment 0 1,781 0 000% 0 </td <td></td> <td></td> <td>0</td> <td>o</td> <td>2318800.00%</td> <td>0</td> <td>3%</td> <td>10.1</td> <td>2.2</td>			0	o	2318800.00%	0	3%	10.1	2.2
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32.3.2. Transpondant Exploration Cases 0 0 0 0.00% 0 0.00% 0 0.00% 0 0.00% 0			0	o	200000:00%	0	25%	4.1	ጽ
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Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Current depreciation rates based on rates approved by the Commission, in Cas	23 %								
Adjusted jurisdicton plant investment represents UPIS net of Non-Depreciable Current depreciation rates based on rates approved by the Commission in Case	2 3								
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Adjusted jurisdiction plant investiment represente UPIS net of Non-Depreciation Courrent depreciation rates based on rates approved by the Commission in Case	. 92								
	75	Adjusted jurisdiction plant investment represents U	JPIS net of Non-Depreciable Plan	nt and Contributions in Aid of C	onstruction.				
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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 Gase No. 95-554.

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

DATA: _X_BASE PERIOD ___FORECASTED PERIOD
TYPE OF ELLING: _X_ORIGINAL __ UPDATED ___ REVISED
WORKDAPER REFERENCE NO(S): WIP -1-3
ELK LAKE

Accepted	Author A	DATA: _X_BASE PERIOD _ TYPE OF FILING: _X_ORIG WORKPAPER REFERENCE ELK LAKE	ERIOD FOF X_ORIGINAL_ ERENCE NO(S).	NATA: X. BASE PERIOD FOREGASTED PERIOD TYPE COF FILMIG: X. ORIGINAL UPDATED REVISED WORKVAPER REFERENCE NOIS): WIP -1-3			AS OF JULY 31, 2004				SCHEDULE B-3.2 PAGE 9 OF 12 Witness Responsible: M.A. Miler
State	3.39 Other PRE lite (where the present one) \$5.549 \$7.79 \$7.00 \$8.84 3.19 Other PRE lite (where the present one) 27.79 1.27 0.00	Line No.	Acct No.	Account Title	Adjusted Ju Plant Investment	risdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
301 Other Per laturalities \$15.00 \$1.000 \$18.40 \$1.000	303 One-free Functional States 51 /25 or Color 51 /25 or C	- :									
State Continue and Improvements beloader Continue and Improvements beloader Continue and Improvements beloader Continue and Improvements Continue and Improvem	3103 Go Salzaciane and Plance and Salzaciane and Plance and	N 69	3031	Other P/F Intandibles	\$3 638	\$7.276	10.00%	\$384			
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314 Winds and Simples 114 Winds and Simples 117 Winds and Simples 117 Winds and Simples 0.0 0.0 322 Four Winds and Simples 14,000 1,000 0.0	316 Weak and Strings 1,400 1,100 0.00 0.00 321 Shiply Maria 1,100 1,100 1,100 0.00 0	7	313	Lake, River, and Other Intakes	0	٥	2,15%	0	%0	32.6	R2
316 Supply Mates 14500 11440 11194 161 -5% 91.0 222 Deep Pauling Statestive and Improvements 0 0 0.5% 0 0.7% 0.7% 0 0.7% 0.0% 0 0.0%	316 Supply Mass 145.00 114.0 1114 161 5% 10 222 Charle Stage Statutus and Improvements 0 0 0.0% 0 0.4% 91.0 222 Charle Found Toucklind Equipment 16.0 0 0 0.0% 0 0.4% 91.0 232 Charle Found Toucklind Equipment 16.10 16.887 3.0% 0 0.0% 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0 0.0% 0	60	314	Wells and Springs	0	0	9600:0	0	%0	0.0	
2.2.1 Control for the c	251 Purple Statement and Milprovenments 0 0 0.09% 0 0.09 4.13 252 Stable Found Stipment and Milprovenments 0 <t< td=""><td>o (</td><td>316</td><td>Supply Mains</td><td>14,520</td><td>11,449</td><td>1.11%</td><td>161</td><td>-5%</td><td>91.0</td><td>R1</td></t<>	o (316	Supply Mains	14,520	11,449	1.11%	161	-5%	91.0	R1
32.2 State Explanation of Control of Contro	3.2.2. Conference of the control of the con	2 =	334	Dumplon Stouchilde and Improvements	•		2000	c	7007	9	ç
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28.2 Dissiled Pumping Explainment E6, 10.0 19.87 27.94 50.0 28.2 Dissiled Pumping Explainment 0 0 0.00% 0 0.00 28.2.2 Cassione Pumping Explainment 0 0 0 0.00% 0 0.00 28.2.2 Cassione Pumping Explainment 0 0 0 0.00% 0	202 Floating important properties 18,100 19,807 37,78 680 496 27,23 202 Building important properties 0 0 0,005 0 <td< td=""><td>ā \$</td><td>325</td><td>Collect Prism Equipment</td><td>0 0</td><td></td><td>9.00%</td><td>5</td><td>8 8</td><td>0.0</td><td>Č</td></td<>	ā \$	325	Collect Prism Equipment	0 0		9.00%	5	8 8	0.0	Č
252 Dissol Pounged Engigerent 15,10 17,80 20,90 20,00 252 Classiful Pumple Engigerent 0 0 0,000% 0 0,00 252 Classiful Pumple Engigerent 0 0 0 0,000% 0 0 353 Valley Pumple Engigerent 0	2.2.2 Examination of the production of the p	2 7	250.5	Charles Power Production Equipment	0 45	0 00 00	5.33%	0 99	960	8.52	Ξ.
28.24 Control Pumple (general transporter) 0 0.00% 0 0.00 28.34 Collection System Structures - Swort 0 0 0.00% 0 0.00 35.1 VI Shutzitres and improvement - Swort 0 0 0.00% 0 0.00 35.1 VI Shutzitres and improvement - Swort 0 0 0.00% 0 0.00 35.2 Viving the part Trainmet Equipment - Swort 0 0 0 0.00 0.00 35.4 Viving the part Trainmet Equipment - Swort 0 0 0 0 0 0.00 35.4 Viving the part Trainmet Equipment - Swort 0 0 0 0 0 0 0.00 35.4 Viving the Equipment - Swort 0	28.2 Considerable Elegativities 0 0.00% 0 0.00 28.2 Collection Speak Elegativities 0 0 0 0.00% 0	ī Ķ	926	Disco Dymain Daulness	001,01	100'AI	3000	000	8 200	27.0	7 2
28.28. Office Purple Secretary 0 <th< td=""><td>32.53 Other Pumping Equipment Server 0</td><td>5 6</td><td>226</td><td>Gazolina Dumaina Rasioment</td><td></td><td>•</td><td>90000</td><td></td><td>8kg</td><td>90.0</td><td>צ</td></th<>	32.53 Other Pumping Equipment Server 0	5 6	226	Gazolina Dumaina Rasioment		•	90000		8kg	90.0	צ
351 Collection System Stricture - Server 0	364 Collection Systems Structures - Sweet 0 0.00% 0 371 I Electric Pumping Equipment - Sweet 0 0 0.00% 0 332 WARM Transferred Equipment and Proposements 7,618 0 0 0 0 332 Waker Transferred Equipment - SAC 0 0 0 0 0 0 342 DARWAR Transferred Equipment - SAC 0 <td< td=""><td>7.</td><td>328.3</td><td>Other Pumping Equipment</td><td>•</td><td></td><td>2000 U</td><td>» c</td><td>760</td><td>200</td><td></td></td<>	7.	328.3	Other Pumping Equipment	•		2000 U	» c	760	200	
331 Wiff Shocklive and Improvement's Swern's State of the Changing Edujorant	3711 Electric Pumpling Equipment - Sever 7,518 0 0 0,00% 0 332 MYSTACHURGHIS Equipment - Sever 7,518 0 1,79% 188 -10% 55.9 334 Waker Tuminum Equipment - Sever 0 0 0,00% 0 0,0% 0 0.0	. «	35.41	Collection System Structures - Sevier			2000		20	9.7	
331 WT Structure and Transment Excipance 7,818 0 1,79% 1,88 -10% 28,9 332 Walker Treatment Excipance 0 3,827 0,005% 0	337 W. Structure and important content 7.616 0.005	ē ē	3744	Electric Primolns Equipment - Sewer		, -	0.00				
334 With functions and improvements 7,618 0 1794 138 -1094 55.9 334 Wash Translations the Equipment 0 3,877 4,00% 0 20% 56.9 334 Wash Translations and improvements 30,75 16,00% 0 0 0% 177 242 T & Districtions and improvements 30,75 16,00% 2,20% 0 0% 177 242 T & Districtions and improvements 30,75 16,00% 1,775 -1,794 35.6 345 Makes and Standplans 145,023 10,139 1,724 -1,794 177 346.1 Makes and Standplans 16,00% 0 1,724 0 0% 1,77 346.1 Makes and Standplans 16,00% 0 0 1,724 0 0% 4,6 346.1 Makes and Standplans 13,00 11,664 2,56% 0 0 0 0 0 0 0 0 0 0	331 Wide Treatment Engineers 7 File 0 179% 128 179% 25.9 334 Wide Treatment Engineers 0 2,827 4,00% 0 20% 25.6 334 Wide Treatment CAAC 0 <td>50</td> <td>:</td> <td></td> <td>•</td> <td>,</td> <td></td> <td>ò</td> <td></td> <td></td> <td></td>	50	:		•	,		ò			
332 Water Treatment Equipment 0 3.827 1.00% 0 2.66 334 Water Treatment Tool Cancer 0	332 Waler Treatment Edicipiant 0 3,827 4,09% 0 25.6 341 T & D. Skitchtener Edicipiant 0 <t< td=""><td>23</td><td>331</td><td>WT Structures and Improvements</td><td>7,618</td><td>٥</td><td>1.79%</td><td>136</td><td>-10%</td><td>53,9</td><td>2.5</td></t<>	23	331	WT Structures and Improvements	7,618	٥	1.79%	136	-10%	53,9	2.5
334 Walter Treatment - GAC 0 0 0.00% 0 0 347 TA Solutiuses and Improvements 0.0749 180.08 0 <t< td=""><td>334 Water Treatment - GAC 0</td><td>22</td><td>332</td><td>Water Treatment Equipment</td><td>0</td><td>3,827</td><td>4.03%</td><td>0</td><td>-20%</td><td>25.6</td><td>83</td></t<>	334 Water Treatment - GAC 0	22	332	Water Treatment Equipment	0	3,827	4.03%	0	-20%	25.6	83
341 T & Districtures and Improvements 0 0 0 0 0 0 17.7 342 T & Districtures and Improvements 30,749 19.06 2.20% 0 0 10% 38.6 343 T & Dust Rea and Straplipes 145,623 105,139 1,727 -4% 79.0 346 Sent-cas 0 7,389 1,727 -4% 79.0 346 Molens Box-cas 0 7,389 0 0.6 6.6 346.3 Molens Box-cas 0 0 0 0.6 6.6 0.6 0.6 6.6 0.	341 T & D Structures and improvements 0.074 19.09 5.65% 0 0% 17.7 342 Districtures and improvements 30,749 19.099 2.20% 676 -10% 38.6 343 The Marks 1.15% 1.15% 1.721 -4% 79.0 344 The Marks 1.05 1.15% 1.721 -4% 79.0 346 Molectes 0 7.1389 2.73% 0 0% 0.0 346. Molectes 0 0 0 2.73% 0 0% 4.5 346. Molectes 0 0 0 0 4.5% 0 0% 15% 4.5 347 Meters - Chier 0 0 0 2.25% 0 0.% 0.0 0.0 0 0 0.0 0 0.0 0.0 0 0 0 0.0 0 0 0 0 0 0 0 0 0	83	334	Water Treatment - GAC	0	0	%00:0	0	%0	0.0	
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346 Services 4,23% 0 71,369 451 346 Melars 0 0 0 0 0 345.1 Melars Book 22 0 0 0 0 345.2 Melars Book 22 0 0 0 0 346.3 Melars Book 23 6,390 2,39% 0 0 346 Hydrants 0 0 0 0 0 347 Melars 0 0 0 0 0 348 Hydrants 0 0 0 0 0 349 Hydrants 0 0 0 0 0 340 1,1664 2,58% 359 359 48.0	346 Sewkoes 0 77,369 4,23% 0 0,0 346.1 Molates. Bronze Case 0 0 0 0 0 0 346.1 Molates. Plastic Case 0 0 4,27% 0 0 0 346.3 Melates. Plastic Case 0 0 4,57% 0 0 0 346.3 Melates. Case 0 0 4,57% 0 0 0 347 Melates case 0 0 0 4,57% 0 0 0 348 Hydrants 1,381 1,584 2,59% 46.0 150% 46.0	27	343	T&D Mains	145.823	105.130	1.18%	1721	. 4. %4.	79.0	10 R2 R3
346 Motors 0<	346 Motors 0<	28	345	Services	C	71,369	4 23%	-	-159%	55.1	233
3-46.1 Molese Bronce Case 0 0 0 10% 4.5 3-46.3 Molese Plastic Case 0 0 0 0 0 0 3-46.3 Molese Case 66.623 6.290 2.39% 1.331 16% 2.6 3-46.3 Molese Installations 0 0 0 0 0 0 3-46 Hydrants 1,564 2.59% 359 56.1	3-46.1 Moless – Blocks Case 0 0 100% 0 16% 4.5 3-46.3 Melses – Pissic Case 0 0 4.97% 0 0.7% 16.0 3-46.3 Melses – Pissic Case 66.23 6.290 2.39% 1.331 1.6% 2.56 3-47 Melses – Pissic Case 66.23 6.290 2.44% 0 -5.5% 54.1 3-48 Hydrants 11.604 2.58% 359 -36% 48.0	29	346	Meters	0	0	2,73%	0	%0	0.0	
346.2 Meles - Plastic Case 0 4,87% 0 0% 16.0 346.3 Meles - Char 6,290 2,39% 1,331 16% 22.6 347 Meles installation 6,290 2,44% 0 -53% 64.1 348 Hydrants 13,900 11,664 2,56% 359 46.0	345.2 Meters—Pistic Case 0 0 4,87% 0 0% 15.0 345.3 Meters—Pistic Case 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	30	346.1	Meters - Bronze Case	a	o	1.02%	0	16%	4.5	2
346 MeinsOther 66,23 6,340 2,35% 1,351 16% 256 547 Meinschaldins 67.00 11,664 2,55% 359 560 46.0	345 MeissOther 66.23 6.340 2.35% 1.351 16% 25.6 347 Meiss Instalations 0 0 2.44% 0 5.35% 55.0 348 Hydrants 11.900 11.664 2.55% 359 359 46.0	સ	346.2	Meters - Plastic Case	0	0	4.97%	o	%0	16.0	2
346 Hydrants 13,900 11,664 2.58% 559 56% 46.0	346 Hydrants 13,900 11,664 2,56% 56,1 56,0 346 146,0 54,1 56,1 56,1 56,1 56,1 56,1 56,1 56,1 56	32	346.3	Meters - Other	66,623	6,290	2.35%	1,331	16%	25.6	97
346 Hydrants 13,900 11,664 2,56% 359 -36% 46.0	346 Hydrants 13,900 11,664 2,56% 359 5,96% 46.0	8	347	Meter Installations	0	0	2.44%	0	-53%	54.1	R3
3.5 % % % % % % % % % % % % % % % % % % %	8 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	¥ 5	348	Hydrants	13,900	11,664	2.58%	359	36%	48.0	2
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KENTLICKY-AMERICAN WATER COMPANY
GASE WOR 2004-00103
DEPRECIATION ACCRUAL PATES AND ACCIMILITED BALANCES BY ACCOUNT
AS OF JULY 31, 2004

SCHEDULE B-3.2 PAGE 10 OF 12 Witness Responsible: M.A. Miler

DATA: X. BASE PENIOD FORECASTED PERIOD
TYPE OF FILING: X. ORGHAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP -1-3
ELK LAKE

			A hotorifu (rindiction		0-14-6-4			
-1			Plant	Acrimilated		Depreciation	96, Nort	Sondon	or and
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9 4	390.1	Office Stateshings	c	·		,			
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~ 0	0000	Cilice Furniture	0	o.	4.05%	0	3%	19.4	5
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o ;	381.21	Personal Computer & Periph Equipment	0	0	16.73%	0	17%	3.0	08
₽:	391.22	Other Office Machines and Equipment	0	0	3.47%	0	%0	0.0	. G
=	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	08	: 6
42	381.25	Mainframe Software	0	0	21,06%	٥	960	3.5	3
5	391.26	Personal Computer Software	0	0	22.20%	, a	%0		S 67
'	391.28	Other Software	0	0	27.15%	0	360	1 co	3 6
5	391.3	Other Office	0	0	8 85%	• •	2 %	5	20 0
16	392.11	Transportation Equipment - Light Trucks	7.445	5.807	14 16%	1054	308		₹ \$
17	392.12	Transportation Equipment Heavy Trucks	0	O	12 59%		2500	0 -	75 60
8	392,2	Transportation Equipment - Cars	0	0	20.28%	· c	23.00	- a	
6	392.3	Other Transportation Equipment	0	0	14.37%		760	9 0	2 -
ន	383	Stores Equipment	. 0	. 0	3.88%	» c	860 860		- L
2	394	Tools, Shop, and Garage Equipment	. 0		7 10%) G	200	8.00	- 0
22	395	Laboratory Equipment	. 0	. 0	10.94%	o C	2 2))
23	396	Power Operated Equipment	0	. 0	913%		3696	2 0	2 2
24	387	Communication Equipment	0	0	4.79%	. 0	3.00	801	<u> </u>
52	397.1	Communication Equipment	0	0	4.79%	. 0	%0	10.00) <u>e</u>
8 8	397.2	Communication Equipment	0	0	4.79%	0	%0	10.8	12
77	388	Misc Equipment	0	0	4,71%	0	%0	4.64	97
78	389	Other Tangible Property	0	996	20,89%	. 0	%0	7.3	<u>-</u>
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37		Adjusted lurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.	et of Non-Depreciable Plan	t and Contributions In Aid of Co	nstruction.				
38		Current depreciation rates based on rates approved by	by the Commission in Case No. 95-554.	, 95-554.					
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KENTUGKY-AMERICAN WATER COMPANY GASE NO: 2004-00103 PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMINUATED BALANCES BY ACCOUNT AS OF NOVEMBER 39, 2005

Column C	TYPE OF FILING:	X_ORIGINAL_ ERENCE NOSSI	DATA: — BASE FENDO — TORGANS IED FENDO — TYPE GET ETHINGS — TORGANS — UPDATED — REVISED WORKPAPER REFERENCE NOISE; WIP-1-3							PAGE 11 OF 12 Witness Responsible: M.A. Miler
1971 Colore Principles	•			Adjusted	INSCIEDO	Cument	Calculated		Average	S. E. C.
2013 Cline Elith Medicine St. 588 St. 779 Cline St.	<u>, E</u>	Acct No.	Account Title	Plant In restment	Accumulated	Accrual	Depreciation Expense	Salvage	Life	Form
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313 Link Reference 0 0 0.000% 0 0.000% 0 </td <td>æ</td> <td>311</td> <td>SS Structures and improvements</td> <td>27,734</td> <td>14,717</td> <td>%00°0</td> <td>ı,</td> <td>%6</td> <td>30.6</td> <td>â</td>	æ	311	SS Structures and improvements	27,734	14,717	%00°0	ı,	%6	30.6	â
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-0013
DEPRECATION ACCRUAL PATES AND ACCUMILATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2005

Characteristic Char	Acct No. Account Title 390.1 Office Structures 390.2 Stocks, Shop & Genge Structures 390.3 Mer Structures 390.3 Mer Structures 391.1 Meritarian Computer & Periph Equipment 391.2 Mentioner Computer & Periph Equipment 391.2 Mentioner Computer & Periph Equipment 391.2 Mentioner Computer & Periph Equipment 391.2 Office Machines and Equipment - Software 391.3 Office Title Stocks 392.1 Transportation Equipment - Light Trucks 392.2 Transportation Equipment - Light Trucks 392.3 Transportation Equipment - Light Trucks 392.3 Transportation Equipment - Light Trucks 392.3 Transportation Equipment - Light Trucks 393.3 Stocks Eduipment 394.1 Communication Equipment 396.1 Laboratory Equipment 397.2 Communication Equipment 397.1 Communication Equipment 397.1 Communication Equipment 398.1 Mer Equipment 399.1 Communication Equipment 399.2 Communication Equipment 399.3 Communication Equipment 399.4 Communication Equipment 399.7 Communication Equipment 399.9 Communicati					
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384 Took of Control Co	334 Tools Stop, and Garage Equipment 386 Laboratory Equipment 397 Communication Equipment 397.1 Communication Equipment 397.2 Communication Equipment 397.2 Communication Equipment 398 Misc Equipment 398 Other Tanglishe Property 6WA Acquisition 44djusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the		0	%0	16.5	5
386 Expendency Equipment 0 0 0 0 0 000% 0 0 24% 6.9	396 Laboratory Equipment 397 Pover Operated Equipment 397 Communication Equipment 397 Communication Equipment 397 Communication Equipment 398 Mes Equipment 398 Mes Equipment 399 Other Tanglabe Property BWA Acquistion Adjusted jurisdiction rates based on rates approved by the Current depreciation rates based on rates approved by the		. 0	%0	10.8	S
337 Convertigation of Contraction of Cont	396 Power Operated Equipment 397. Communication equipment 397.2 Communication Equipment 397.2 Communication Equipment 398 Cher Equipment 399 Cher Tanglishe Property BWA Acquestion Adjusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the	%00'0	0	3%	98	្ន
397.7 Communication Equipment 0<	397 Communication Equipment 397.1 Communication Equipment 396 Mare Equipment 396 Mare Equipment 399 Communication Equipment 399 Mare Equipment 399 Communication Equipment 399 Mare Equipment 399 Communication Equipment 399 Mare Equipment 399 Communication Equipment 390 Communicati	%00'0	. 0	24%	6.9	. K2
397.1 Communication Equipment 0	897.1 Communication Equipment 397.2 Communication Equipment 396 Mac Equipment 386 Other Targible Property BWA Acquisition Adjusted jurisdiction plant investment represents UPIS net	0.00%	0	%0	10.8	F.3
3967 Communication Equipment 0 0 0 00% 10.8 396 Mile Equipment 0 0 0 0 0% 16.4 396 Other Tangible Property 0 968 0.00% 0 0% 7.3 BWA Acquisition \$316.572 #REFT \$0 0% 7.3 Adjusted jurisdiction paint investment represents UPIs and of Non-Depreciable Plant and Contributions in Aid of Construction. Aid of Construction. \$0 0% 7.3	397.2 Communication Equipment 388 Misc Equipment 389 Cher Tanglible Property BWA Acquisition Adjusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the		0	%0	10.8	F3
3968 Misc Equipment 0 0 0% 16.4 398 Christ Targible Property 0 996 0.000% 0 0% 7.3 BVA Acquisition S319.512 #46.EFI \$0 0% 7.3 Adjusted jurisdiction pean investment represents UPIs and of Non-Depreciable Prant and Contributions in Aid of Construction. \$0 0% 7.3 Adjusted jurisdiction rates approved by the Commission in Case No. 85-554.	398 Musc Edujument 399 Other Targible Property BWA Acquistion BWA Acquistion Adjusted jurisdiction plant investment represents UPIS not Current depreciation rates based on rates approved by the		0	%0	10.8	F3
SSS Char Tanglab Property 0 9968 0,000% 7,3 BWA Acquistion S316,512 #RGEPT \$50 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. 95-35-4.	Other Tanglishe Property BWA Acquistion Adjusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the		0	9%	16.4	07
BWA Acquistion 8319,512 #REFT \$0 Adjusted jurisdiction pant investment epiesents UPIS net of Non-Depreciable Pant and Contributions in Aid of Construction. Current depreciation rates based on rates approved by the Commission in Case No. 85-554.	BWA Acquistion Adjussed jurisdiction plent investment represents UPIS net Current depreciation rates based on rates approved by the		0	%0	7.3	5
\$319.512 \$REF? Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction. Current depreciation rates approved by the Commission in Case No \$5.554.	Adjusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the					
\$319,512 #REF! Adjusted jurisdiction paint 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.	Adjusted jurisdiction plant investment represents UFIS net Current depreciation rates based on rates approved by the					
Adjusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the	Adjusted jurisdiction plant investment epresents UPIS net Current depreciation rates based on rates approved by the	•	\$0			
Adjusted jurisdiction plant investment represents UPIB net Current depreciation rates based on rates approved by the	Adjusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the					
Adjusted jurisdiction plant investment expresents UPIS net Current depreciation rates based on rates approved by the	Adjusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the					
Adjusted jurisdicibn plant investment represents UPIS net Current depreciation rates based on rates approved by the	Adjusted jurisdicibn plant investment represents UPIS net Current depreciation rates based on rates approved by the					
Adjusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the	Adjusted jurisdiction plant investment represents UPIS net Current depreciation rates based on rates approved by the					
Current depreciation rates based on rates approved by the	Current depreciation rates based on rates approved by the	Buttions to Aid of Construction				
		pations in Start of Constitution;				
41 42 43 44 44 45 46 46 46	6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5					
42 42 43 44 45 46 46 47 48	45 45 45 45 45 49					
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KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 CONSTRUCTION WORK IN PROGRESS AS OF JULY 31, 2004

SCHEDULE B4
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-1-6
CENTRAL DIVISION

Project		ALCO ACCUMANTS		lotal	
12020080 Walns 12020080 Hydrants 12020081 Hydrants 12020081 Hydrants 12020091 Hydrants 12020091 Hydrants 12020000 Hydrants 12020000 Hydrants 12020000 Hydrants 12020010 Hydrants 1202010 Hydrants 1202010 Hydrants 1202010 Hydrants 1202010 Hydrants 1202010 Hydrants 1202010 Hydrants 1202000	Construction	AFUDC Indirect	Total Jurisdictional	ial Jurisdictional	Percent
12020080 Mains 12020080 Services 12020081 Tydinatis 12020081 Tydinatis T				TODO .	220
12020080 12020080 12020080 12020080 12020080 12020080 12020080 12020080 12020080 12020080 12020080 12020080 12020080 178 Equipment & Mydrants 12020080 178 Equipment & Mydrants 12020080 178 Equipment & Mydrants 12020081 178 Equipment & Mydrants 12020081 178 Equipment & Mydrants 12020081 178 Equipment & Mydrants 12020091 178 Equipment & Mydrants 12020091 178 Equipment & Mydrants 12020091 178 Equipment & Mydrants 12020001 178 Equipment & Mydrants 178 Equipment &	\$450,001		\$450,001	100% \$450,001	AN
12020000 Hydrants 12020003 Main Exemptors at It in in it is it is in it in it is in it in it is in it in	40,000		\$40,000	\$40,000	NA
12020003 Replacemental/Relocal 12020004 Replacemental/Relocal 12020009 Warming Services 12020009 How Pydomins 2020009 12020099 New Pydomins 2020009 12020009 New Pydomins Replace And 12020009 New Melairs and Mar 12020009 12020009 New Melairs and Mar 12020009 New Melair sphan 1202000 Clays Mill Genul Sty Steph Implement 1202010 Clays Mill Genul Sty Stock County Mains 1202010 Replace Melair Highway Relocate 12020000 New Melair Highway Relocate 12020000 Securics of Supply Py 12020000	5,001		\$5,001	\$5,001	NA
12020082 Main Exemsions at C 12020083 Hydrands 12020085 Tearword Services 12020086 Revende Services 12020086 Revende Services 12020088 New Services and Main 12020088 New Meles and Main 12020089 Replaced Meters and Main 12020099 Trois & Equipment & System Implement & System &	45,727	2,273	\$48,000	\$48,000	NA
12020083 Hydrants 12020084 New Hydrants 12020085 Renewed Services 12020088 Renewed Services 12020088 Replaced Medics and Medicacous Medicacous Tracous Plant Indianal Medicacous Tracous Plant Indianal Tracous Indianal Tracous Indianal Indianal Tracous Indianal Indianal Tracous Indianal Indianal Tracous Indianal Indianal Tracous Indianal Ind	18,281	1,720	\$20,001	\$20,001	NA
12020064 New Fydrants 12020065 Retwowed Services 12020067 Replaced Medies and 12020069 TrS Equipment a by 12020069 TrS Equipment a by 12020099 Vehicles 12020091 Vehicles 12020093 Process Plant replan 12020003 Process Plant addit 12020004 Harrossbug Road in 12020101 Seculty Skill Ground Sill Gr	2,000		\$2,000	\$2,000	NA
12020096 Renewed Services 12020096 New Services 12020098 New Services 12020098 The Models and Mat 12020098 The Models and Mat 12020099 The Models and Mat 12020099 Vehicles 12020099 Vehicles 12020099 Vehicles 12020099 Process Plant additication of 12020099 Process Plant additication of 12020010 Process Plant additication of 12020010 Process Plant additication of 12020010 Process Plant additication of 1202010 Process Plant additication of 1202020 Process Plant addition of 1202040 Process Process Efficiation of 1202040 Process Plant addition of 1202040 Process Pla	19,239	762	\$20,001	\$20,001	NA
12020098 New Services and 12020098 New Meters and Meter and 12020098 The Equipment & Syl 12020098 The Equipment & Syl 12020099 The Equipment & Syl 12020093 Tools & Equipment 12020093 Tools & Equipment 12020093 Tools & Equipment 12020093 Tools & Equipment 12020009 Throass Pelmt addit (302000) Tools & Equipment 1202010 Society Maries (302010) Society Maries (302020) Halpon Haymay Raio (302020) Halpon Haymay Raio (302020) Source of Supply Pt (202020) Source of Supply Pt (202020) Source of Supply Pt (202030) Source of Supply Pt (202040) Source of Supply Pt	28,999		\$28,999	\$28,999	NA
12020097 Replaced Meters and Mode: and 12020098 New Meters and Mode Meters and Mode 12020098 12020099 Vehicles 12020099 Vehicles 12020093 Vehicles 12020093 Vehicles 12020003 Vehicles 12020003 Vehicles 12020101 Security System Improvement 12020201 Major Highway Rado Major Highway Rado 12020301 Secure of Supply Procection KR 12020301 Secure of Supply Procection KR 12020402 Major Highway Radocat 12020301 Secure of Supply Procection KR 12020402 Major Highway Radocat 12020301 Secure of Supply Procection KR 12020402 Major Highway Radocat 12020301 Secure of Supply Procection KR 12020402 Major Highway Radocat 12020301 Secure of Supply Procection KR 12020402 Major Highway Radocat Major Highway Radocat Integrated Storess Efficial Major Highway Radocat Major Highway Radocat Integrated Storess Efficial Major Highway Radocat Major Highway Radocat Integrated Storess Efficial Major Highway Radocat Major Highway Rad	121,989		\$121,999	\$121,899	NA NA
12020089 New Melers and Med 12020099 172020099 172020099 172020099 172020099 172020099 172020099 172020099 172020099 172020099 172020099 172020099 172020099 172020099 17202009 172020109 172020109 172020109 172020109 172020109 17202009 17	100'08	•	\$90,001	\$90,001	NA
12020099	60,000		\$60,000	\$80,000	ΝΑ
12020091 Vahicies 12020092 Tools & Equipment 12020093 Process Plant replace 12020093 Process Plant replace 12020093 Process Plant replace 12020003 Process Plant redial 12020101 Security System Plant 12020102 Clays Mill Groun GS 12020103 SCADA Improvement 12020101 Security Maries 1202010 Scales Major Highway Relo 12020202 Major Highway Relo 12020302 Electrical Reliability V 12020304 Electrical Reliability V 12020304 Electrical Reliability V 12020304 Electrical Reliability V 12020305 Electrical Reliability V 12020305 Electrical Reliability V 12020306 Electrical Reliability V 12020306 Electrical Reliability V 12020307 Electrical Reliability V 12020308 Electrical Reliability V 12020309 Electrical Reliability V 12020309 Electrical Reliability V 12020301 N 12020301 Electrical Reliability V 12020301 Electrical Reliabi	600,8	,	\$5,000	\$5,000	ξŽ
12020092	ì		0\$	OS*	¥
12020003 Process Plant replace 12020004 Process Plant replace 12020004 Plant death 12020010 Security System Imp 12020101 Security System Plant 12020101 Security System Plant 12020105 SCADA Improvement 12020105 SCADA Improvement 12020105 Russell Cave Road 12020200 Righmond Road State 12020201 Lestyon Road State 12020201 Electrical Relability 12020204 Source of Supply Plant 12020201 Integrated Securice 12020201 Electrical Relability 12020301 Electrical Relability Relacest Efficient Relability 12020402 Major Highway Relacest Relability 12020403 Major Highway Relacest	5,000		\$5,000	\$5,000	Ϋ́
12020004 Process Plent addition 12020003 Process Plent addition 12020101 Clays Mill Ground Stystem Implement 12020102 Clays Mill Ground Stystem Implement 12020104 Social Carlo Redund Maries 12020104 Russell Carlo Red Road Stystem Implement 1202010 Russell Carlo Red Mallo Highway Relo 12020202 Major Highway Relo 12020303 Electrical Reliability 12020304 Clastomer Service Stystem 12020304 Upgrade Carl Vimed 12020309 Integrated Recource 12020309 Upgrade Carl Vimed 12020404 Business Process Efficilization 12020402 Major Highway Relocation KR Major Highway Relocation Reliability Major Major Major Highway Relocation Reliability Major			0\$	08	Ϋ́
12020003 Harrosburg Read in 12020001 Security System Imp 12020103 SCADA improvement 12020103 SCADA improvement 12020106 Russell Cave Road I 1202010 Russell Cave Road I 12020201 Leestown Road Alla I 12020202 Major Highway Raio 12020202 Major Highway Raio 12020203 Electrical Relability (12020204 Source of Supply Pr 12020204 Business Process Efficilization KR 12020402 Major Highway Relocate Highway Relocate I 12020402 Major Highway Relocate I Indiana Road Processor Filter (12020402 Major Highway Relocate I I I I I I I I I I I I I I I I I I I	•		0\$	08	NA NA
12020101 Security System Imp (2020101 2020102 Clays Mill Graunf St 12020103 SCADA Improvement 12020104 Sout County Maries 1202010 Sout County Maries 1202010 Richmond Road St 12020201 Richmond Road St 12020202 Major Highway Rado 12020202 Electrical Reliability V 12020204 Source of Supply Pr 12020819 Customer Service St 12020801 Integrated Resource 12020803 Guita of Supply Pr 12020801 Electrical Reliability V 12020402 Major Highway Relocation NS 12020402 Major Highway Relocation NS 12020402 Major Highway Relocation Najor Highway Relocatio			\$0	0\$	ΑN
12020102 Clays Mill Ground Sis 12020103 ScADA, Improvement 12020105 Russell Cave Road 1 120201016 Russell Cave Road 1 12020202 Leestown Read Mall 12020202 Major Highway Relo 12020202 Major Highway Relo 12020204 Source of Supply Pr 12020204 Major Highway Relocation KR 12020402 Business Process Effic 12020402 Major Highway Relocation KR 12020402 Major Highway Relocation KR	•		08	C S	¥.
12020103 12020103 12020104 12020110 12020110 12020201 12020201 12020202 12020202 12020203 12020203 12020203 12020203 12020204 12020402 12020402 12020402 12020402 12020402 12020402 12020402 12020402 12020402 12020402 12020402 12020402	•		O.S.	9	. a
12020104 Soott County Mains 1202016 Richmond Road St 12020201 Leestown Road Mail 12020202 Leestown Road Mail 12020202 Major Highway Relo 12020303 Electrical Reliability v 12020304 Major Highway Relo 12020301 Elevabed Storage Tank 12020404 Busilness Procass Effor 12020402 Major Highway Relocation Major Highway	•	•	O.S.) (- 4N
12020110 Russoli Cave Road 1 12020201 Leestown Road Mail 12020202 Major Highway Ralo 12020202 Major Highway Ralo 12020203 Electroal Refeability 1 12020204 Source of Supply Pr 12020204 Customer Sevices 5 12020303 Electroal Refeability 1 12020404 Electroal Refeability 1 12020405 Electroal Refeability 1 12020405 Business Process Efficility 1 12020402 Major Highway Relocation KR	•		9	0.00	. Y
12020210 Rehmond Road Str. 12020201 Leastown Road Mail 12020202 Mailor Highway Raio 12020303 Blain Highway Raio 12020303 Electrical Relability 12020304 Source of Supply 12020301 Leastown Road Street of 12020301 Elevande Street of 12020301 Elevande Street of 12020301 Elevande Street of 12020405 Mailor Highway Raiocas Efficility (12020402 Mailor Highway Raiocas Mailor Highw	289,897		\$289,897	\$289.897	30.52%
120202021 Leestown Road Main 12020202 Major Highmay Rado 120202033 Electrical Reliability v 12020204 Source of Supply Pr 12020204 Customer Service S 120202031 Integrated Resource 120202031 Integrated Resource 120202031 Elevated Strosper Tark 12020404 Business Process Effor 12020402 Major Highway Relocate	. 7		0\$	09	₹Z
12020202 Major Highway Ralo 12020303 Electrical Reliability 12020204 Source of Supply Pr 12020204 Source of Supply Pr 12020303 Integrated Resource 12029808 Surge Procedion KR 12029809 Upgrade Cart Windo 12029404 Business Process Effic 12020402 Major Highway Relocat 12020402 Major Highway Relocat	227.634	3.359	\$230.993	\$230.993	37.50%
12020302 Major Highway Ralo 12020303 Electrical Relability V 12020304 Source of Supple Pri 12020301 Customer Service St 12020301 Integrated Resource 12023903 Upgrade Cart Viner) 12020301 Elevated Strongs Faret 12020404 Business Process Effe 12020402 Major Highway Relocat Mole:	. •	. •	0\$	0.97	₹Z
12020303 Electrical Relability v. 12020204 Source of Supply Pr. 12020304 Customer Service S. 120203801 Integrated Resource 12020303 Upgrade Cart Vivincial Process Effect 12020404 Business Process Effect 12020402 Major Highway Relocation Major Highway Relocation Cart Vivincial Process Frocess Effect 12020402 Major Highway Relocation Cart Vivincial Process Frocess Effect 12020402 Major Highway Relocation Cart Vivincial Process Effect 12020402 Major Viv	•	1	\$0	0\$	Ą
12020204 Source of Supply Pr. 12029819 Eviden Service ST. 12029809 Surge Protection KR. 12029809 Upgrade Cart Windon's 12029404 Business Process Enforting 12020404 Major Highway Relocation May Charles Process Fire St.	741,210	115	\$741,325	\$741,325	73.40%
120029619 Customer Service 5. 120029617 Impagrated Resource 120029808 Surge Procection RR 12002909 Upgrade Cart Winch 120020402 Business Process Efficilistocource 120020404 Major Highway Relocat Mode:	429,165	,	\$429,165	\$429,165	100.00%
12002801 Integrated Resource 12002808 Barge Procedio MR 1202809 Upgrade Cart Vilhor 12020404 Business Process Effor 12020402 Major Highway Relocati 12020402 Major Highway Relocati	2,263		\$2,263	\$2,263	100.00%
12029898 Surge Protection KR 12029899 Upgrade Cart Vinch 12029409 Upgrade Cart Vinch 12020404 Business Process Effic 12020402 Major Highway Relocat Major Highway Relocat Major Highway Relocat Vinch	291,891	13,474	\$305,385	\$305,365	100.00%
1202909 Upgrade Cart Wino? 12020301 Elbused Stocage Tark 12020402 Business Process Effort 12020402 Major Highway Relocat	78,933	824	\$79,757	\$78,757	100.00%
12020331 Elevated Storage Tank 12020404 Business Process Effor 12020402 Major Highway Relocati Note:	76,445		\$76,445	\$76,445	100.00%
12020402 Bus Inses Process Effic 12020402 Major Highway Ralocat	157,000		\$157,000	\$157,000	14.27%
12020402 Major Highway Relocat	200,061		\$200,061	\$200,061	31.76%
	175,000		\$175,000	\$175,000	43.75%
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Note:	24 560 747	\$20.507	ATC 582 574	£2 682 274	
. Note:	11/100/100	N 176,329		+13,555,55	
	negouologo de la company de la	s sucreminate of presenting of a page sea	onetnicijan jobe		
49 The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week	from approximately \$1,000 to \$95,000	The construction period may be as	s little as one week		
50 or as long as two months.					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2008

Proficed Proficed by Market Proficed by Market Administration of	CENTRAL DIVISION	CENTRAL DIVISION						Witness	Witness Responsible: M.A. Miller / L. Bridwell
Name Particular Afficiation Application Total Application	line Prolect			Accumulated Co	sts			Total	Estimated
Meirs \$345,121 \$0.00 \$345,121 \$1000		Description of Project	Amount	AFUDO Capitalized	Indirect Costs		Jonsdictional Percent	Jurisdictional	Percent
Second Person Second Perso	12020000	Z.Vinten	1400	į					
Marie Saurajopes 2,000 2,001 1,000 1	12020080	Services	121,054	<u>a</u> °		\$345,121	100%	345,121	N/A
Lind	12020080	Hydranis	500.5	-		000,174		11,000	N/A
Mainter Main	12020080	Land	CO.	0 0		100'Z#		2,001	N/A
Matter Signation Signation Signation Hydrants 31 date Signation Signation Hydrants 4,000 0 Signation Signation Hydrants 22,710 34,710 34,710 34,710 Services 134,420 0 55,710 34,220 Motor Clark 134,420 0 51,240 15,000 15,000 Motor Clark 134,420 0 51,240 15,000 15,000 15,000 Motor Clark 134,420 0 52,291 0 15,000 15,000 Motor Clark 134,420 0 22,291 0 22,291 0 15,000 Motor Clark 134,420 0 23,291 0 15,000 15,000 Motor Clark 134,420 0 23,291 0 15,000 15,000 Mac Edujament 134,000 0 23,200 0 15,000 15,000 15,000 Communication Edujament 134	12020080	Elevated Tanks & Standpipes	» a	00		8 8		0	N/A
Hydratists 15 (size) 5 (2) (size) 5 (3) (size)	12020081	Mains	53.400			\$59.400		o	N/A
Hydratis	12020082	Mains	31.696	•		\$33,400 \$34,606		53,400	A/N
Hydratist 56,701 56,770 4,000 Envicase 57,800 55,700 4,000 Services 14,4460 0 557,349 7,790 Newton 14,4460 0 557,344 7,790 Medical Class 15,000 0 557,500 1,500 Medical Institucia 2,22,201 0 557,500 1,500 Medical Institucia 2,22,201 0 557,500 1,500 Medical Class 2,22,201 0 557,500 1,500 Computation 2,22,201 0 557,500 1,500 Computation 2,22,201 0 57,200 1,500 Computation 2,22,201 0 57,200 1,500 Computation 2,22,201 0 57,200 1,500 Alex Eulyment 3,000 0 53,00 1,000 Alex Eulyment 3,000 0 53,00 1,000 Alex Eulyment 3,000 0 53,00 1,000	12020083	Hydrants	4 000	0		921,090		31,698	N/A
Services SET 1989 SET 1980	12020084	Hydrants	26,701			426.704		4,000	Ϋ́Α
134 499 5174 499	12020085	Services	57 889	0 0		\$57,000		26,701	N/A
Motes Position Case 15,000 \$15,000 15,000	12020086	Services	134.499	> <		\$134.499		66,75	Ϋ́N
Maker Oliver Closes 20,281 20,000 20,000	12020087	Meters Plastic Case	15,000			\$15,000		134,499	V/A
Maker Designed States \$2.8.91 \$2.2.801 \$2.2.801 \$2.801	12020087	Meter Other		, ,		200		15,000	ΝΆ
Meter Potatic Cate Mater P	12020087	Meter Installations	52 801	• •		\$52.801		0	N/A
Marcia Calent	12020088	Meters Plastic Case	37 500			432,001		52,801	A/N
American latestalkinose 21,900 \$21,900<	12020088	Meter Other				9		37,500	N/A
Computation & Perigh Multivature 21,900 23,300 23	12020088	Meter Installations	21 900	• •		\$24.000		0	ΝΆ
Computers & Perigh Personal 3,300 0 Computers & Perigh Personal 3,300 0 Mee Equipment (\$1) 0 53,300 Mee Equipment 0 1,000 0 Mee Equipment 1,000 0 51,000 1,000 Mee Students 0 0 3,00 1,000 Mee Students 0 0 3,00 1,000 Mee Students Allor Teighone 0 0 3,00 0 Tean Equipment Allor Teighone Teight 0 0 0 0 Tean Equipment Light Tracks 0 0 0 0 0 Tean Equipment Light Tracks 0 0 0 0 0 0 Tean Equipment Light Tracks 0	12020089	Computers & Periph Mainframe	1			006,124		21,900	N/A
Mac Equipment Augment Nor-Telephone (1) (5) (5)	12020089	Computers & Periph Personal	3300			23 300		o	ΝΆ
Misc Equipment	12020089	Communication Equip-non-tele	E			000'00		3,300	V/V
Misc Equipment 1,000 6 50 Misc Equipment (activates) 1,000 0 1,000 Misc Structures 50 0 0 300 Trans Equipment Mon-Telephone 0 0 300 300 Trans Equipment Collect 0 0 0 300 Trans Equipment Collect 0 0 0 0 Trans Equipment Advances 0 0 0 0 Trans Equipment Heavy Trucks 0 0 0 0 WT equipment Heavy Trucks 0 0 0 0 0 WT equipment In ormerals 0 0 0 0 0 0 Leboratory Equipment In Ormerals 0 0 0 0 0 0 0 0	12020089	Misc Equipment) =	•		9		€	A/N
Colore Structures	12020090	Misc Equipment				ş ç		o ·	N/A
Miss Shruchures 1,000 Communication Equipment Nor-Telephone \$00 0 \$00 1,000 Trans Equipment Autors 0 0 \$0 \$0 \$0 Trans Equipment Autors 0 0 \$0 \$0 \$0 \$0 Trans Equipment Autors 0 0 \$0 <t< td=""><td>12020090</td><td>Office Structures</td><td>1.000</td><td></td><td></td><td>S4 000</td><td></td><td>o ;</td><td>ΑΝ</td></t<>	12020090	Office Structures	1.000			S4 000		o ;	ΑΝ
Communication Equipment Non-Telephone \$300 \$300 Trans Equipment Aldras 0 0 0 Trans Equipment Aldras (1) 0 0 Trans Equipment Hacks 0 0 0 Electric pumping equipment 0 0 0 Very Equipment Hacks 0 0 0 Anotation Studyment 0 0 0 Laboratory Equipment 0 0 0 Alaboratory Equipment 0 0 0 Mater rearment equipment <t< td=""><td>12020090</td><td>Misc Structures</td><td>0</td><td>. 0</td><td></td><td>Q.</td><td></td><td>1,000</td><td>N/A</td></t<>	12020090	Misc Structures	0	. 0		Q.		1,000	N/A
Trans Equipment Light Tracks 500 Trans Equipment Chler 500 6 500 Trans Equipment Autos 6 50 0 0 Trans Equipment Heavy Tracks (1) 0 0 0 0 Trans Equipment Heavy Tracks 0	12020090	Communication Equipment Non-Telephone	300			\$300		0	A/N
Trans Equipment Other 0	12020091	Trans Equipment Light Trucks	0			9		300	N/A
Trans Equipment Audics (1) (6 (7) (7) (81) (1) (1) (1) (2) (2) (3) (4) (4) (5) (4) (5) (7) (7) (81) (7) (7) (81) (7) (7) (7) (81) (7) (7) (7) (81) (81) (7) (81) <td>12020091</td> <td>Trans Equipment Other</td> <td>0</td> <td>0</td> <td></td> <td>3 6</td> <td></td> <td>Ö</td> <td>∀Z</td>	12020091	Trans Equipment Other	0	0		3 6		Ö	∀ Z
Trans Euipment Heavy Trucks (1) (51) (1) Power Operated Equipment 50 (1) (1) Electric pumping equipment 0 0 0 0 VM Equipment non-media 7,000 0 7,000 7,000 7,000 Laboratory Equipment 2,800 0 2,800 2,8	12020091	Trans Equipment Autos	0	0		20		5 (A/N
Power Operated Equipment (1) Electric pumping equipment 0 <	12020091	Trans Equipment Heavy Trucks	€	0		(\$1)		3	¥.
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or as long as two months.

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

SCHEDULE B4
PAGE 3 OF 7
Witness Responsible: M.A. Miller / L. Bridwell

CONSTRUC

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

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		Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs.	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 \$55,000. The construction period may be as title as one week	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 \$85,000. The construction period may be as little as one week or as long as these months.	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.			\$3,603,431			£3 779 807	
											100,115,001	

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

Line Project No. Number	Description of Project	Construction Amount	Accumulated <u>Costs</u> AFUDC Indirect Capitalized Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
2 123001088 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	New refors and meter installations New Columbus Area	92,260	₽ .	\$2.250 506,630 5	% 001	\$2.26 \$500,630	NA 23.89%
		\$508,800	0\$ 0\$	\$508,880		\$508,880	

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

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

TA: __BASE PERIOD X_FORECASTED PERIOD
YE OF PLING: X_ORGINAL__ UPDATED ___ REVISED
RREARER REFERENCE MO(S); WIP-1-3
VILLAGE

Estimated	Percent	Complete		NA.	A'N	W.	Y SI	¥.	NA W		(A)	A'N	N/A	ΨN.	N/A	N/A	N/A	N/A	22.31%																												
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Acquimulated Costs	Indirect	Costs																																										80		re comprised of nu	
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	Construction		2,500	1,000	0	192	0	200	1.500	344	481	345	988	577	123	5		0 000	to 1981																									\$164,525		ormal on-going construction e from approximately \$1,000	
	Description of Description					nts	nts	Sex.	583	Meters Plastic Case	Meters Plastic Case	Computers & Periph Personal	Misa Equipment	Trans Equipment Light Trucks	Electric numbing equipment	Electric pumping equipment	about Dominosat	Caren County Main Extensions																												Note: Budget Projects 80-94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The construction may be set this as one weak	or as long as three months.
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Description of Project Construction of Project Construction of Project South March Construction of Project South South Construction of Project Construction of Project South S	YPE OF FILING: X.O JORKPAPER REFEREN LK LAKE	DATA: X. BASE PERIOD FOREGASTED PERIOD TYPE OF FILING: X. ORGINAL UPDATED REVISED WORKOPER REFERENCE NOIS); WIP-1-4				ŧ.				SCHEDULE B-4 PAGE 6 OF 7 Witness Responsible: M.A. Miler I., Bridwell
	L'ne No.	1	Description of Project		Accumulated Gosts AFUDC Ind Capitalized Co			urisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
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Construction APLDC Infract Total Jurisdictional Jurisdictional Costs Amount Capitatized Crisis Costs Percent Cost
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KENTUCKY-AMERICAN WATER COMPANY CASENO: 2004-00103 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF JULY 31, 2004

DATA: X. BASE PERIOD PRECASTED PERIOD
TYPE OF FILING: X. ORIGINAL UPDATED REVISED
WORKBAPER REFERENCE NO(S): WIP-1-5
CENTRAL DIVISION

SCHEDULE B4.1
PAGE 1 OF 6
Witness Responsible: M.A. Miller / L. Bridwell

CENTRA	CENTRAL DIVISION						WITHEST	Winness Kesponsible: M.A. Miller / L. Bridwell
		Date	Estimated	Jo%	Original	Current	Total	0/ of Total
e L	Project	Construction	Completion	Elapsed	Budget	Budget	Paled	Expendimen
	Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
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17	12020094	NA	¥Z.	* 2	Ž	<u> </u>		¥ :
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7	12020103	Sep-02	PO-cuit.	200.00%	nnn'nno'i	000,000,	9 1	00.00%
22	12020104	Jun-01	Dec-03	100,00%	990,000	000,000	0 (%000
23	12020105	Feb-01	50-144	76.00%	000'00s'1	2,550,583	D	%0000
24	12020110	A.m01	Dec-03	20.00%	nnn'ana'i	000,006,1	289,897	19.33%
25	12020201	March	20.00	200.001	1,600,000	1,651,323	0	0.00%
56	12020202	Sep-03	Dec-03	900.001	000,007	000,007	230,993	33.00%
27	12020301	Dec-03	No. Of	22.007.00	2,000,000	3,359,864	0	0.00%
78	12020302	Jun-03	07-04 Vote 04	32.00%	2,700,006	2,700,000	157,000	5.81%
28	12020303	2002	+0-10-K	%no.no.	200,007	510,000	0	0.00%
2 8	1202063	May-03	Aug-05	54,00%	1,320,000	1,100,000	741,325	67.39%
5 5	1202000	060-20	Dec-03	100.00%	352,200	3,403,518	2,263	0.07%
- 6	1.000001	Feb-99	Jun-04	100.00%	350,000	000'009	305,365	50.89%
2 6	1202000	Aug-98	Dec-04	92.00%	175,000	85,000	79,757	93.83%
3 3	12029809	Aug-98	Dec-04	92.00%	480,000	170,000	76,445	44.97%
ŧ i	12020404	Jun-04	Dec-04	14.00%	000'069	630,000	200,061	31.76%
2 8	20402021	Jan-04	Dec-04	58.00%	400,000	400,000	175,000	43.75%
8 5	12020204	ru-yew	Dec-07	49.00%	000'009	600,000	429,165	71.53%
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36					200 100		:	
9					002,101,114	322,735,345	\$3,583,274	
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6 5	Note:		Investment Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs.	expenditures and are comprised of n	rumerous construction jobs.			
÷ 5		ä	range from approximately \$1,000 to \$95,000. The construction period may be as little as one week	95,000. The construction period ma	y be as little as one week			
3		or as long as three months.						

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 \$95,000. The construction period may be as little as one week or as long as three months.

KENTUCKY-AMERICAN WATER COMPANY CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF NOVEMBER 30, 2006

SCHEDULE B-4.1 PAGE 2 OF 6 Witness Responsible: M.A. Miller / L. Bridwell

DATA: BASE PERIOD X. FORECASTED PERIOD
TYPE OF FILMS: X. ORIGINAL ... UPDATED ... REVISED
WORKGAPER REFERENCE NO(S);: WIP-1-5
CENTRAL DAYSON

CENT	CENTRAL DIVISION								ı
		Date	Estimated	% of	Original	Current	Total	% of Total	
FILE	Project	Construction	Completion	Elapsed	Budget	Budget	Project	Expenditu	
ġ,	Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget ESt.	ı
- c	12020080	W	Ž	Š	ĄN	47	\$358 122	42	
1 67	12020081	Ϋ́N	* * Z	* Z	Ϋ́	NA	53.400	÷ N	
4	12020082	¥	. ₹Z	Y Y	₹	₹ ₹	31,696	NA	
10	12020083	Ϋ́	₹Z	ΨZ.	₹	ĄN	4,000	ĄV	
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~	12020085	NA	Ą	¥	ď	NA	57,999	NA	
ю	12020088	NA	Ϋ́	¥N	NA	ĄN	134,499	NA	
63	12020087	NA	¥Z	¥	ďΖ	AN	67,801	ΝΑ	
10	12020088	¥.	₹V	AN	ž	NA	59,400	Ą	
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7	12020092	NA	NA	NA	Ϋ́N	NA	006'6	NA	
2	12020093	Ą	A'N	Ą	Ą	Ϋ́	64,900	NA	
16	12020094	ΑN	NA	NA	¥Z	NA	7,501	NA	
17	12020003	Mar-00	Dec-02	100.00%	100,000	69,803	0	NA	
85	12020107	Jan-01	Feb-02	100.00%	1,050,000	1,221,929	٥	%00.0	
6	12020102	Jun-03	Jul-04	100.00%	1,600,000	1,600,000	o	0.00%	
50	12020103	Sep-02	Jun-04	100.00%	650,000	920,000	0	%00.0	
21	12020105	Feb-01	3ul-05	100.00%	1,500,000	1,500,000	0	0.00%	
52	12020110	Aug-01	Dec-03	100.00%	1,600,000	1,651,323	o	0.00%	
23	12020201	Mar-02	Dec-04	100.00%	000'002	700,000	0	%00.0	
24	12020202	Sep-03	Dec-02	100,00%	2,000,000	3,369,864	0	%00.0	
52	12020203	Dec-03	Oct-04	100,00%	450,000	000,078	0	0.00%	
56	12020204	Jul-92	May-01	100,00%	000'000'9	6,000,000	1,889,067	31.48%	
27	12029619	Dec-96	Dec-03	100.00%	352,200	3,403,518	2,263	0.07%	
28	12029801	Feb-99	Jun-04	100.00%	350,000	000'009	305,365	20.89%	
58	12029808	Aug-98	Dec-04	100.00%	175,000	85,000	79,757	93.83%	
30	12029809	Aug-98	Dec-04	100.00%	480,000	170,000	76,445	44.97%	
3	12020301	Dec-03	Nov-05	100.00%	2,700,000	2,700,000	0	0.00%	
35	12020302	Jun-03	Apr-04	100.00%	200,007	510,000	0	%00.0	
en en	12020303	May-03	Aug-05	100.00%	1,320,000	1,100,000	0	0.00%	
¥ ;	12020404	Jun-04	Dec-04	100.00%	630,000	630,000	0	0.00%	
35	12020402	Jan-04	Dec-04	100.00%	400,000	400,000	O	0.00%	
38	2005 Major Highway Relocations	Jan-05	Dec-05	92.00%	400,000	400,000	385,000	96.25%	
	monie cal Replacement (CRRS	Niay-us	Date of	22,00%	000,008,1	000,008,1	non'nez	12.11%	
	Coding College Lank - 3.0 mg	SD-IDC	So solv	100.00%	000 000	000'030'1	245,000	200.00	
	KDS Eiter Media Penlacement - Had 3 5.7		50 Jul	100,00%	350,000	200,000	000000	2800 0	
7	Russell Cave Boad Main - 34 000' of 12"		CC-US Dec:07	28.00%	1 800 000	1 800 000	495 000	27.50%	
4					\$29,032,200	\$33,306,437	\$4 179,496		
43									
44									
24 28				•					
47									
48	z	Note: Investment Projects 80 - 94	t represent normal on-going constructiv	Investment Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs.	umerous construction jobs.				
49		The cost of these projects.	can range from approximately \$1,000 t	The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week	y be as little as one week				
20		or as long as two months.							

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 two months.

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE	AS OF JULY 31, 2004
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				AS OF JULY 31, 2004	*			
DATA: _X. BASE PERIOD FO TYPE OF FILING: _X_ ORKGINAL WORKPAPER REFERENCE NO(S TRI VILLAGE	DATA: X. BASE PERIOD FORECASTED PERIOD TYPE OF FILING: X. ORGINAL UPDATED R WORKPAPER REFERENCE NO(S);: WIP-1-5 TRI VILLAGE	ERIOD Revised						SCHEDULE B-4.1 PAGE 3 OF 6 Witness Responsible: M.A. Miller / L. Bridwell
		Date	Estimated	% of	Original	Current	Total	% of Total
2	Project	Construction	Completion	Elapsed	Budget	Budget	Project	Expendings
	Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est,
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8	12300081	42	42	S * Z	C S	S Z		YY.
4	12300082	. 4 <u>7</u>	e Z	<u> </u>	C vi	<u> </u>		47
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6	12300087	NA	₹N	₹N.	Į.	, 4 2		Q.V
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15	12300093	ĄV	ž	¥N.	(4 Z	(d		
16	12300094	ĄZ	¥	e v	4 2	(d		
17	12300403	Oct-04	Dec-07	%0000	200 000	200.000	•	300 c
18	12300111	Feb-02	Apr-04	100.00%	1 800 000	2 100 000	508 630	2,412%
40			_		andrad.	11111111	333533	0/01:47

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 fittle as one week or as long as three months.

KENTUCKY-AMERICAN WATER COMPANY
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2006

				AS OF NOVEMBER 30, 2006	2006			
DATA:BASE PERIOD_X_FOR TYPE OF FILING: _X_ORIGINAL_ WORKPAPER REFERENCE NO(S). TRI VILLAGE	DATA: BASE PERIOD X_FORECASTED PERIOD TYPE OF FILING: X_ORIGINAL UPDATED REVISED WORKPAPER REFERENCE NOIS): WIP-1-5 TRY ULLAGE	VISED						SCHEDULE B.4.1 PAGE 4 OF 6 Witness Responsible: M.A. Miller / L. Bridwell
		Date	Estimated	% of	Original	Current	Total	% of Total
Cine	Project	Construction	Completion	Elapsed	terpine.	Budget	Divisor	100 c c c c c c c c c c c c c c c c c c
No.	Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
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v . c	12300080	₹.	NA NA	NA	NA VA	ΑN	\$2.500	42
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ı.	12300083	Ą	ΥN	*2	ďΖ	ΑN	\$ 200	C N
တ	12300084	NA	¥	2	4 Z	. AN	2610	YN.
-	12300085	ĄV	NA	¥N	42	¥Z.	200 000	¥.
œ	12300086	NA	ž	¥2	42	42	93.75	¥.
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5	12300088	¥×	¥.	42	(e z	¥ × 2	5344	NA
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13	12300091	AN.	Ç V	\$	٧ : 2 :	AA:	\$385	NA
14	12300092	Ž	¥ .	*	Y Y	NA	2577	NA
- 52	12300093	Ç Ş	≨	¥.	NA	Ą	\$577	ĄV
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. 5	1220021	N 0	4× 1	¥	ďΖ	NA	0\$	¥
- 5	12300403	Oct-04	Dec-07	36.00%	700,000	700,000	156,154	22.31%
2 4	1700071	Feb-02	Apr-04	100.00%	1,800,000	2,100,000	0	%000
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22								
23								
54								
25								
26								
27								
58								
58								
e :								
E 6								
33 25								
34								
35								
36								
37					\$2,500,000	\$2,800,000	\$184,525	

lote: 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 two months.

KENTUCKY-AMERICAN WATER COMPANY	CASE NO: 2004-00103	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE	AS OF JIII V 34, 2004
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SCHEDULE B-4.1	PAGE 5 OF 8 Witness Responsible: M.A. Miler / L. Bridwell	E	iss.	
	Witness Responsible:	% of Total	to Budget Est.	
		Total	Expenditures	
		Current	Estimate	
2004		Original	rauger Estmate	e us fith as one week
AS OF JULY 31, 2004		% of	Time	yenditures and are comprised of nun 5,000. The construction period may t
		Estimated	Completion	nt normal on going construction eq e from approximately \$1,000 to \$56
ERIOD	REVISED	Date	Gotstudion Regan	Note. Investment Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of three projects can range from approximately \$1,000 to \$56,000. The construction period may be as little as one week or as long as three months.
ERIOD FORECASTED PE	TYPE OF FILING: _X_ORIGINALUPDATEDREVISED WORKPAPER REFERENCE NO(S);: W/P-1-5 ELX LAKE	1 1 1 1 1 1	Number	
DATA: _X_BASE PE	TYPE OF FILING:		No	- n o + n n r n n o o o o o o o o o o o o o o o

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE	AS OF NOVEMBER 30, 2005
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J.A. Miter /L. Bridwell		
Witness Responsible: M.A. Miler / L. Bridwel	% of Total Expendit to Budget Est.	
	Total Project Expenditures	98
	Current Budget Estimate	S
	Original Budget Estimate	so construction jobs.
	% of Elapsed Time	penditures and are comprised of numero
	Estimated Completion Date	Investment Projects 60 - 64 represent normal on-going construction expendances 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 veek or as brag as two mosths.
	Date Construction	Note: Invastrent Protects 90 - 94 The cost of these projects of as brig as two metitis.
WORKPAPER REFERENCE NO(S); WIP-1-5 ELK LAKE	Project	
WORKPAPER REFE	eu;	- 204507890m はいけいけいじゅうこう ひかかん おおおおおおおおおおおおおおおおおおおおおおおおおおおおおおおおおお

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

DATA: X. BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X. ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(8);: SCH 6.1/6.2

SCHEDULE B-5
PAGE 1 OF 2
Witness Responsible: J.E Salser

KENTUCKY-AMERICAN WATER COMPANY	CASE NO: 2004-00103	ALLOWANCE FOR WORKING CAPITAL	AS OF NOVEMBER 30, 2005
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WORKPAPER REFERENCE NO(S).: SCH 6.1/6.2					Witness Responsible: J.E. Satser
Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
CENTRAL DIVISION Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$2,433,000	100.00%	\$2,433,000
Materials and Supplies	13 Month Average Balance	8-5.1	\$482,149	100.00%	\$462,149
TRI-VILLAGE Working Capital	Lead/Leg Sudy	B-5.2, Page 1/3	\$58,000		
Materials and Supplies	13 Month Average Balance	B-5.1			
ELK LAKE Working Capital	Lead/Lag Sludy	B-5.2, Page 1/3	\$6,000		
Materials and Supplies	13 Month Average Balance	B-6.1	\$		
4					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
WORKING CAPITAL COMPONENTS
AS OF JULY 31, 2004

DATA: X. BASE PERIOD ___ FORECASTED PERIOD

TYPE OF FILING: "X. ORKGINAL.__ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S); WP-1-7

SCHEDULE B-5.1 PAGE 1 OF 2 Witness Responsible: J.E. Salser

0 8 \$379,416 111,923 8 8 8 \$491,339 100.00% 100.00% Period Balance Jurisdictional Percent \$379,416 0\$ 111,923 \$491,339 ŝ 9 င္တ Total 106,617 \$355,532 \$462,149 읈 S S S \$ Jurisdictional 13 - Month Average For Period Jurisdictional Percent 100.00% o 25 106,617 않 8 \$355,532 \$462,149 8 Total Materials and Supplies Materials and Supplies Materials and Supplies Plant Materials Plant Materials Plant Materials Chemicals Chemicals CENTRAL DIVISION TREVILLAGE ELK LAKE No No

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 WORKING CAPITAL COMPONENTS AS OF NOVEMBER 30, 2006

SCHEDULE B-5.1 PAGE 2 OF 2 Witness Resbonsible: J.E Salser	Jurisdictional		\$351,812	113,097		0\$	0	0¢		0\$	0	Se Control of the Con
Witness	Period Balance Junisdictional Percent		100.00%			100.00%				100.00%		
	Total Company		\$351,812	113,097		S	0	0\$		0	0	08
_	Jurisdictional Amount		\$355,532	106,617		0\$	0	0\$		0\$	0	8
AS OF NOVEMBER 30, 2006	13 - Month Average For Period Jurisdictional Percent		100.00%			100.00%				100.00%		
i	Total Company		\$355,532	106,617 \$462,149		0\$	0	0\$		90	0	3
DATA:BASE PERIOD_X_FORECASTED PERIOD TYPE OF FILING:_X_ORIGINAL UPDATED REVISED WORKPAPER REFERENCE NO(S): WiP-4-7	No. Description	CENTRAL DIVISION		11 Chemicals 12 13	15 TRI-VILLAGE Materials and Supplies 17	Plant Materials	21 Chemicals 22	23 25 ELK LAKE	-		31 Chemicals 32	33.33.33.33.33.33.33.33.33.33.33.33.33.

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 WORKING CAPITAL - LEADI.AG 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, ORKGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(8); Sch 5,2

Total Operating Facts Average Day Operating Facts Average Day Operating Facts Composite Name and Date Celebration Department (R) Date Service Facilities and Date of Payment (C) Net Internal Total Working Capital Visa Uses Visa Visa Selection Selection	Description	Days	Amount CENTRAL DN TRI-VILLAGE ELK LAKE	Amount	K LAKE TOTAL WATER	VATER
121,783 2,249 128 18 Edween. 38.40 Date collections Deposited 38.40 Date of Payment 18.75 Sapistral 2,149,000 \$2,000 Sapistral 2,149,000 \$2,000	Total Operating Funds		\$44,450,827	\$820,839		7,701
### Purished and Date of Payment	Average Daily Operating Funds		121,783	2,249	126	
Se Incurred and Date of Payment 18.76 Total Working Capital	Composite Average Days Interval Between:					
Total Working Capital Total Working Capital Use \$2,145,000 \$2,000	(A) Date Service Furnished and Date Collections Deposited	36.40				
Total Working Capital S2,149,617 S2,000 S2,149,000 S2,000 S2,000	(B) Date Expenses Incurred and Date of Payment	18.76				
Working Capital	(C) Net interval	17.84				
82,149,000 \$40,000 \$2,000	Total Working Capital		\$2,148,817	\$39,679		0,519
	Use		\$2,149,000	\$40,000		1,000

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

Post Payment Description Transmister Post Payment Transmisser Post Payment Transmisser Post Payment Transmisser Transmisse	Communication Communicatio	TYPE OF FILING: X ORIGINAL UPDATED REVISED WORKPAPER REFERENCE NO(S): WIP-8 & WIP-1-8							Wife	PAGE 2 OF 6 Witness Responsible: J.E Salser	PAGE 2 OF 6
Projection	Projection	e		I A	mount		Post Payment or		Collar	SVE	
Power, Changed Changed Spaces SEZ 71 (SD) SEZ	Figure 1. Chapter 6 become - Canada 2.20/9779 1579 1587 1580 1581 1580 1580 1580 1580 1580 1580		Description		11	ELK LAKE	(Lead) Days	CENTRAL DIV	TRI-VILLAGE	ELK LAKE	TOTAL WATER
Payloid Change to Exercise - Union/15 Garpy 227.5 pp. 26 18.2 pp. 17.2 pp. 26.6 pp. 17.2 pp. 26.4 p	Paylotic Changes to Excesses - Linuxian's Group 22.77 (190) 18.77 (190) 2.20 (190) 2.2										
From the fine of t	Payment Decrease - Sealed 2207/200 153/750 152/00 256/451/6 56/451/6 56/451/6 56/451/6 56/451/6 56/451/6 56/451/6 56/451/6 56/451/6 56/45/6		Payrolls Charged to Expense - Union/ATS Group	\$2,731,800	\$0	\$	12.00	\$32,781,600	0\$	\$0	32,3' 81,600
Comparison Com	Control of the cont		Payrolls Charged to Expense - Salaried	2,207,093	158,756	19,681	12.00	26,485,116	\$1,905,072	\$236,172	28.3 26,360
Controlled 1,55,000 1,00	Control		Fuel, Power and Electric	2,039,507	0	o	26.96	54,985,109	0\$	₽	54,5 85,108
Selecte Company Chapters	Service Complementary Changes		Chemicals	1,358,500	580	110	6.65	9,034,025	\$3,857	\$732	9,0 38,614
Charles Char	Comparison		Service Company Charges	3,027,803	0	0	(1.34)	(4,057,256)	\$0	\$0	(4,0 57,256)
Particle	Property		Group Insurance	884,022	(1,140)	(53)	(5.82)	(5,145,008)	\$6,635	\$134	(5.1 38,239)
Participation Participatio	Particular Par		Opeb	678,595	(1,371)	(364)	(0.50)	(338,288)	\$686	\$182	(3 38,430)
Humanoco Chara Huma	Principality Repairs		Pensions	963,675	0	0	(2.50)	(5,300,213)	\$	\$0	(5,3 00,213)
Principation Express 33,778 775,79 7,551 7,1	Projection Expense 78,477 (775) 71,551 7		Insurance Other than Group	488,322	(119)	(387)	(47.19)	(23,043,915)	\$5,616	\$18,263	23,036)
Total Control Expense	Fightime Express 75,847 15,85 10.05 10.33 11,24,550 15.34 15.04,550 10.35 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 15.34 11,24,550 12,240		Transportation Expense	353,776	(728)	0	13.56	4,797,203	(\$8'892)	\$	4,7 87,318
Total Control Express Total Control Expre	Foreign Express 178,005 54,22 1035 1033 185,005 55,005 1033 15,005 55,005 1033		Rents	73,840	13,519	o	18.39	1,357,918	\$248,614	\$0	1,6 06,532
Stock Stoc	State Stat		Telephone Expense	176,997	5,432	1,036	10.31	1,824,839	\$56,004	\$10,871	1,8 91,514
Maintenance Expense	Manage M		Fustage Expense	334,008	630	သော၊	23.47	7,839,121	\$14,786	D# :	7,8 53,907
American Character (191,100 2715 000 000 000 000 000 000 000 000 000 0	March England March Englan		Maintenance Commen	208,871	2,057	2 6	28.03	5,042,821	557,938	09	5,1 00,759
Authoritication (17) 10 0.00 0 0.00 0.00 0.00 0.00 0.00 0.0	Unclaimed bear 10,00 0 0 0 0 0 0 0 0 0		Maintenance Expense	050,181,1	3,513	699	18.54	22,082,067	\$65,131	\$12,403	S S
Wearing Department The 30D O 25.97 25.97 50.00 0 50.00	Total Colored Department		Americation	701,105	5,676	0 4	0.00	c	Q# 1	90	0
Charlest C	Wasse Open from the Characters 2.540.750 315.16 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.516 4.546 2.547 4.516 2.547 4.516 2.547 4.516 2.547 4.546 2.546 2.546 2.546		Michigan Discount	006,001	- 1	۰ ،	20.0	01	⊋ ;	⊋ :	
Total Office Depreciation and American Total Office Total Of	Depociation and Americation 7,44,677 48,016 0.000 0.000 0.115,700			0	0 10	0 00	78.07	0	04	0\$	
40.016 0 0.000 0.00 \$0 \$0 \$0 103 0 6941 225,713 \$7,418 \$0 205 0 75.14 15.00 6.330,400 \$19,070 \$0 5,938 0 15.00 1 63.90 \$15,301 \$5,070 \$0 6,763 0 69.86 1153,302 \$15,070 \$0 25,221 (68.8) 30.13 7,560,229 \$20,070 \$0 2,5273 1,124 0.00 0 50 2,948 78 15.59 0.45 \$20,400 \$1,210 \$2,040 2,948 78 15.59 0.00 428,092,76 \$1215 \$1,215 8,548 226 44,49 236 \$2,406,283 \$45,990 \$1,215 8,549 26 55 \$1,390 0.00 \$20 \$25,069 \$1,215 \$2,000 \$25,069 \$1,215 \$2,000 \$25,069 \$1,215 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$1,216 \$2,000 \$25,069 \$2,000 \$25,069 \$2,000 \$25,069 \$2,000 \$25,069 \$2,000 \$25,069 \$2,000 \$25,069 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,060 \$2,000 \$25,000 \$2	40.016 0 0.00		Total O & M Expenses	20,117,049	501,978	43,984	**************************************	182,817,809	9,111,570	777.316	10 00 00
48.016 0 0.00 80 80 80 80 80 80 80 80 80 80 80 80 8	48.D16 0 0.00 0 80 80 80 80 80 80 80 80 80 80 80 80								-		<u> </u>
Payoli - DLTA Payoli - DLT	Payoul - FUTA		Depreciation and Amortization	7,434,677	48,016	0	0.00	0	\$0	\$0	0
Payroli - FLA	Payoli		Taxes, Other than Income			1	:		;		
Feyfold FOAT	Payroll FOLA 15,04 15,05 0 15,04 15,04 15,05 15,04 15,05 15,04 15,05 15,04 15,05 15,04 15,05		Fayroll - FULA	3,266	103	0	69.11	225,713	\$7,118	S	232,831
5,938 0 15,00 6,500,480 \$89,070 6,763 (668) 30,13 7,560,829 \$203,769 2,2281 (2,623) 30,13 7,560,829 \$203,769 2,2781 (2,623) 30,13 28,438,472 \$81,717 2,2781 (2,630) 90,45 428,062,769 \$864,639 2,948 78 15,58 3,640,283 \$45,930 3,549 78 45,49 23,640,283 \$45,930 3,596 1,390 0.00 360,466,244 \$388,849 3,640,335 \$46,035 \$8534,039,687 \$10,286,268 3,640,338 \$46,035 \$10,000,687 \$10,286,268	5,938 0 15,00 6,808 70 70 70 70 70 70 70 70 70 70 70 70 70		Payroll - SU ! A	2,047	202	0	75.14	153,812	\$15,404	Q	169,216
Control Cont	Curear Faxes - Curear - SiT		Payroll - FICA	422,032	5,938	0	15,00	6,330,480	. 0/0'68\$	\$	66119,550)
Norther Taxas	Normer Taxas		Other	2,194,722	0	0	98.69	153,323,279	\$0	\$	15:15:23,279 3
Deferred Index Deferred Lines 1943,636 25,221 (2,024) 30.13 28,438,472 \$781,777 Index Deferred Lines 2,125,366 2,272 (2,024) 30.13 28,438,77 Index Expense - Long - Term Debt 23,567 2,948 78 15,58 35,640,283 \$45,930 Index Expense - Long - Term Debt 23,567 2,948 78 15,58 35,640,283 \$45,930 Preferred Dividends 5,474,119 82,889 1,390 0.00 0.00 Net Operating Funds 24,4450,827 \$520,639 \$46,035 \$8634,039,687 \$19,289,288 Average Days interval between Date Expenses are incurred and Date of Payment 16,76 16,76 Average Days interval between Date Expenses are incurred and Date of Payment 16,76 16,76 16,76 Deferred Lines 2,4273 2,448 78 15,289,288 Second Lines 23,460,244 3388,849 Second Lines 23,460,244 3388,849 Second Lines 24,4450,827 320,639 346,035 Second Lines 24,4450,827 320,639 346,035 Second Lines 24,4450,827 320,639 Second Lines 24,4450,827 320,639 Second Lines 24,4450,827 320,639 Second Lines 24,4450,827 320,639 Second Lines 24,4450,827	Deferred frozen 2005 25,221 (2,229) 30.13 20,438,472 \$781,777 Deferred frozen Taxes 2,125,366 25,221 (2,229) 30.13 20,438,472 \$781,777 Interest Expense - Long - Term Debt 2,125,366 25,748 78 15,88 25,640,289 \$45,020 Interest Expense - Long - Term Debt 233,651 2,448 78 15,88 25,640,289 \$45,020 Preferred frozen 5,474,119 92,989 1,390 0.00 0.00 Net Operating Funds 24,440,827 3920,839 \$46,035 \$8534,039,687 \$19,289,288 Average Days interval between Date Expenses are incurred and Date of Payment 18,76 18,76 Taxel		income Laxes - Current - SII	251,604	6,763	(668)	30.13	7,580,829	\$203,769	(\$20,127)	64.4711
Interest Expense - Long - Term Debt 4,72,259 4,287 1,74 0,000 0,00	Interest Expense - Long - Ferm Debt 4,72,556 4,2273 1,734 0,000 0,		Income Laxes - Current - FII	943,859	25,281	(2,629)	30.13	28,438,472	\$781,717	(\$79,212)	2 2 20,977 7
Average Days interval between Date Epoesses are incurred and Date of Payment 16.76 Interest Appendence	Historia Capania Capan		Deterred income laxes	905,621,2	42,273	1,124	0000	0	04	0\$	0
Professed Expenses - Short - 18mt Dectr	Professed Expenses - Short - 18mt Dectr		Illiciasi Expense - Polid - Terri Debi	4,732,390	/A/'CA	2,530	90.45	428,082,786	58,664,838	\$228,839	4336156 444
Average Days interval between Date Expenses are incurred and Date of Payment 18.76	Average Days interval between Date Expenses are incurred and Date of Payment 1876 10.00 10.		Interest Expense - Short - Term Debt	233,651	2,948	æ 1	15.58	3,640,283	\$45,930	\$1,215	3187, 428
Net Operating Funds \$44,450,827 \$820,836 \$46,035 \$8334,039,687 \$19,288,268 Average Days Interval between Date Expenses are Incurred and Date of Payment 18,76	Net Operating Funds \$44,450,827 \$820,836 \$46,035 \$5834,039,687 \$19,288,268 Average Days Interval between Date Expenses are Incurred and Date of Payment 18,76		Prefered Dividends Net Income	5,474,119	82,989	1,390	0.00	23,466,244	\$388,849	\$10,281	223/65/374 (
Net Operating Funds	Net Operating Funds 544,450,827 \$520,639 \$46,035 \$534,039,687 \$19,289,268 Average Days Interval between Date Expenses are Incurred and Date of Payment 18,76										
Average Days interval between Date Expenses are Incurred and Date of Payment	Average Days interval between Date Expenses are Incurred and Date of Payment		Net Operating Funds	\$44,450,827	\$820,839	\$46,035		\$834,039,687	\$19,288,268	\$918,312	8585416,265 3
			Average Days interval between Date Expenses are	Incurred and Date of Payme	Ĭ		18.76				
							The state of the s				

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

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

Dollar Days	\$607,167,523	3,800,000	35,147,731	(40,304,331)	\$605,810,823												
വ്	\$3			7	86		13.74	2.50	20.16	36.40							
Median Service Days	15.21	7.60	34.54	(15.26)					l								
Revenues Airount	\$39,918,969	000'005	1,017,595	2,841,175	\$44,077,73 <u>9</u>		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' Internal between Number of Days from Date Services are Furnished to Date Collections are Received							
	Monthly - Arrears Full Bills	Monthly - Arrears Partial/Final Bills	Other Revenues	Fire Service	Total												
Line No. 2	€ 4	- აი აი	, r~ a	. o. 5	11 12 13	47 51 51 51 51 51 51 51 51 51 51 51 51 51	17 19 19	2	25 25 26	28 28 30 30	31 33 33	34 35 38	377	39 40 41	42 43 44	45	47

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(8); 8-61-62	AS OF NOVEMBER 30, 2006				Witne	SCHEDULE B-5.2 PAGE 4 OF 8 Witness Responsible: J.E.Salser	LE B-5.2 E 4 OF 6 E Salser
Line No.	Description	Days	CENTRAL DIV T	Amount CENTRAL DIV TRI-VILLAGE ELK LAKE		TOTAL WATER	
← ⊘00	4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		047 TAB	A44 COO 144	750 2744	40 000 043	
0 4	oxal Operating Tunds		202,629,040	+00,280,14	2.60,7110	240,626,04	
w w	werage Daily Operating Funds		130,765	2,994	321	134,080	
o t- (composite Average Days Interval Between;						
005	4) Date Service Furnished and Date Collections Deposited	36.63					
5 = 5	3) Date Expenses Incurred and Date of Payment	18.03					
13	C) Net interval	18.60					
4 C C	Total Working Capital		\$2,432,621	\$55,697	\$5,972	2,494,290	
17: 18	Use		\$2,433,000	\$56,000	\$6,000		
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2							
37 38 40 41 41							
43 45 45 47 48							
49 50							

TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED WORKPAPER REFERENCE NO(S);: WIP-8 & WIP-1-6									
							Wit	SCHEDULE B-5.2 PAGE 5 OF 6 Witness Responsible: J.E Salser	SCHEDULE B-5.2 PAGE 5 OF 6 nsible: J.E Salser
Line		4	Amount		Post Payment				
NO.	1	Ы		ELK LAKE	Or (Lead) Days	CENTRAL DIV	Dollar Days TRI-VILLAGE ELK LAKE	ays	TOTAL WATER
4 3 2	rayrous Charged to Expense - Union/ATS Group Payrolls Charged to Expense - Salaried	\$2,843,277 2,297,158	\$0 158,820	\$0 44,408	12.00 12.00	34,119,324 27,565,896	1,905,840	532,896	34,119,324
o ou 1	Fuel and Power	1.922.641	c	c	90				
1	Chemicals	1,220,296	840	0 0	26,96	51,834,388	٥	0	51,834,388
- 60	Service Company Charges	3,776,639	20,090	3,581	(1.34)	(5,060,696)	5,586	0 (4 700)	8,120,555
6	Group instrance Open	896,331	42,716	11,844	(5.82)	(5,216,646)	(248,607)	(69,514)	(5.534.767)
9 :	Insurance Other than Group	537 736	19,786	5,532	(0.50)	(386,708)	(9,893)	(2,766)	(389,367)
_ 0	Transportation Expense	414,688	0	4,6,1	13 58	(25,375,769)	(513,202)	(563,637)	(26,452,508)
* 60	Rents	92,360	19,078	0	18.39	1 698 500	350 844	0 0	5,623,169
4	Telephone Expense	172,087	6,687	702	10.31	1,774,217	68 943	7 238	2,049,344
S	Postage Expense	385,047	3,514	382	23.47	9,037,053	82.474	9 200	080,000,1 707 801 0
9	Maintenance Expense excluding Amortivations	58,699	3,328	0	28.03	1,645,333	83,284	0	1 738 617
4	Amortization	976,383	9,535	98	18.54	18,102,141	176,786	299	18,279,594
	Uncollectibles	240,042	5,576	2,688	0.00	0	0	0	
	Reserved	001,024	nca's	432	0.00	0	0	0	¢
	Other Operating Expenses	3,746,299	310.608	14.261	21.44	0	0	0	0
	Total O & M Expenses	21,199,285	615,510	95,920	0.00	142,110,602	6,638,730	305,748	449 424 450
	Depreciation and Amodization		!		0.00			(000,110)	104'04
_	Taxes, Other than Income	0,354,530	107,474	7,314	00'0	0	0	0	0
	Payroll - FUTA	3 036	000		00'0				
	Payroll - SUTA	3 152	12 140	28.6	69.11	209,818	22,945	6,358	239,121
	Payroll - FICA	387.824	238	5,583	41.67	236,841	912,876	254,950	1,404,667
D 6	Other	2.257 997	90 744	2643	13,00	5,817,360	3,570	1,005	5,821,935
	Income Taxes - Current - SIT	498,331	(3.811)	(1,633)	20,30	157,743,670	6,968,116	182,544	164,894,330
	Income Taxes - Current - FIT	1,959,966	(14,424)	(6,330)	30.13	15,014,713	(114,825)	(49,202)	14,850,686
	Deferred Income Taxes	(225,260)	6,653	(211)	000	Br. 'cco'co	(gag'+c+)	(190,723)	58,428,458
	Interest Expense - Long - Term Debt	5,057,834	102,294	6,033	90.45	457 481 085	9 252 462	0 202	0 000 000 000
**	Metest Expense - Short - Term Debt Preferred Dividende	155,628	3,148	186	15.58	2,424,653	49,046	2,898	202,612,104
w co	Net Income	451,314 7,625,658	9,128 154,229	538 9,095	45.49	20,530,274	415,233	24,474	20,969,981
L 00	Net Operating Funds	\$47,729,303	\$1,092,664	\$117,077		\$860,622,792	¢22 712 688	9 90	O COURTOO
							000,017,020	4400,120	004,790,500
\$ * \$ \$	Average Days Interval between Date Expenses are incurred and Date of Payment	urred and Date of Paymer	Ħ			18.03	21.70	3.93	
47 48									
49									

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 WORKING CAPITAL - LEADLAG STUDY AS OF NOVEMBER 30, 2005

SCHEDULE B-6.2 PAGE 6 OF 6 Witness Responsible: J.E Salser

	Reven	Revenues Amount		Median		Dollar	Jays	Ī
	CENTRAL DIVISION TRI-VELAGE	TRI-VILLAGE	ELK LAKE	Service Days	CENTRAL DIV TREVILLAGIE ELIK LAKE TÖTAL WATER	TREVILLAGE	ELK LAKE	TOTAL WATER
Monthly - Arrears Full Bills	\$37,894,484	\$825,059	\$93,248	15.21	\$576,375,102	\$12,549,147	\$1,418,302	590,342,551
Monthly - Arrears Partial/Final Bills	350,060	a	. 0	7.60	2,660,000	0	0	2,660,000
Other Revenues	1,585,696	0	0	34.54	54,769,940	0	0	54,769,940
Fire Service	2,641,175	0	0	(15.26)	(40,304,331)	0	0	(40,304,331)
Total	\$42.471,355	\$825,059	\$93,248		\$593,500,711	\$12,549,147	\$1,418,302	607,468,160
	Average Median Service Days	Days			13.97	15.21	15.21	
	Number of Days between the Reading Date and the Billing Date	n the Reading Date	and the		250	25	2.50	
	,	0						
	Number of Lays between the Billing Date and the Date the Bills are Paid	1 the Billing Date at	en pe		20.16	20.16	20.16	
	Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received	rval between Num! e Furnished to Date	ber of Days Collections		36.63	37,87	37.87	
								٠

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004E NO: 20040103 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

Acot No.	Description	Workpaper Reference	CENTRAL DIV TRI-VILLAGE	GE ELKLAKE	Jurisdictional Percent CE	CENTRAL DIV	Jurisdictional Amount	Amount ELK LAKE TOTAL WATER	OTAL WATE
252	Customer Advances	WP-1-8	30.	30,000	100.00%	\$13,600,037	\$30,000	0	13,630,037
271	Contributions in Aid of Construction	WP-1-8	\$ 1,830,991	991 \$ 85,737	"]	\$30,585,565	\$1,830,991	\$85,737	32,502,293
255	Investment Tax Credits: Pre 1971 3% Credit 1971-1975 4% Credit 1975-1231/85 10% Credit	WP-1-8	\$128,408	0		\$128,408	0	0	128,408
				0\$ 0\$		\$128,408	\$0	\$0	128,408
282	Deferred Taxes: Utility Plant in Service	W/P-1-9	\$25,198,445 \$6	\$6,952 \$0	•	\$25,198,445	\$6,952	O\$	25,205,397
	Deferred Maintenance	WIP-1-9				864,002	52,740	0	916,742
	Deferred Deblis	W/P-1-9	2,712,841 88,	88,096 41,645		2,712,841	88,098	41,645	2,842,584
						100	200		

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): W/P-1

Acct No.	Description	Workpaper Reference	CENTRAL DIV	TRI-VILLAGE	ELK LAKE	Jurisdictional Percent	Jurisdictional Art CENTRAL DIV TRI-VILLAGE		eLK LAKE	13-Month Average B CENTRAL DN TRI-VILLAGE		elance ELK LAKE
	Customer Advances	W/P-1-8	\$15,960,097	160,000	0	100.00%	100,00% \$15,960,097	\$160,000	0	\$15,220,324	122,308	0
	Contributions in Ald of Construction	W/P-1-8	\$33,724,255	1,853,815	84,382		\$33,724,255	\$1,853,815	\$84,382	\$32,623,874	1,839,194	84,847
	Investment Tax Credits: Pre 1971 3% Credit 1971-1975 4% Credit 1975-12/3/1/85 10% Credit	W/P-1-9	\$121,765	٥	o		\$121,765	О	ο .	\$117,518	٥	٥
			\$121,765	\$0	0\$		\$121,765	0	Q\$	\$117,518	\$0	80
	Deferred Taxes; Utility Plant in Service	W/P-1-9	\$26,664,541	\$11,308	\$		\$26,664,541	\$11,308	0\$	\$28,553,379	\$8,443	\$
	Deferred Maintenance Deferred Debils	W/P-1-8 W/P-1-9	962,849 2,440,953	52,740 85,040	40,201		962,849 2,440,953	52,740 85,040	0 40,201	935,758 2,592,561	54,624 86,186	0 40,743
			\$30,068,343	\$149,088	\$40,201		\$30,068,343	\$149,088	\$40,201	\$30,081,698	\$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 Description of Factors and/Or Method of Allocation Jurisdictional Percentage NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY DATA: X. BASE PERIOD X. FORECASTED PERIOD
TYPE OF FILING: X. ORIGINAL.... UPDATED REVISED
WORKPAPER REFERENCE NO(S): CENTRAL DIVISION Líne No.

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(8);:

Line No. 1	Description	Statistic Total Company	Adjustment	Adjusted Statistic	Statistic For Rate Area	Allocation
2 3 GENTRAL DIVISION 5		NOT APP	NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	ATER COMPANY		
7 3 TRI-VILLAGE 0 1		NOT APP	NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	VATER COMPANY		
3 4 ELKLAKE		NOT APP	NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	VATER COMPANY		

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 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	Procedures Approved In Prior Rate Case	Rationale for Charge
1 2 2 4 CENTRAL DIVISION 5 5	NOT APPLICABLE TO KEN	NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
6 8 TRI-VILLAGE	NOT APLICABLE TO KEN	NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
11 13 14 ELK LAKE	NOT APPLICABLE TO KEN	NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
17 16 16 20 21			
22 23 25 26 26			
228 229 31			
88.88.88.88.88.88.88.88.88.88.88.88.88.			
37 38 39 40 41			
4.2 4.5 4.5 4.6 4.6			
50 50			

KENTUCKY-AMERICAN WATER COMPANY GASEN OZ. 2004-001033 COMPARATIVE BALANCE SHEET'S AS OF DECEMBER 31, 1999 - 2003 AND BASE AND FORECASTED PERIODS

SCHEDULE B-8 PAGE 1 OF 2 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	Forecasted Period	% Change	Base Period	% Change	2003	% Change	2002	% Change	2001	% Change	2000	% Change	1999
1 2 Utility Plant													
3 Utility Plant in Service	\$290,918,015	6.92%	\$272,085,879	0.88%	\$269,700,375		\$253,519,205		\$240,618,588		\$226,876,948		\$215,555,845
	4,000,410	75.00%	5,365,273	*10.06% 4.28%	4,417,105	-38.72%	1,208,291	19.50%	8,854,132	% 10.00 14.000	5,308,519	%59.F%-	6,773,382
	70,692	-19.75%	88,093	-79.42%	428,141	4.81%	449,752	25.21%	359,199	159.88%	138,218	-25.11%	184,588
/ 8 Total Net Utility Plant	224,407,288	4.89%	213,938,762	-0.61%	215,262,510	4.02%	206,934,434	2.88%	201,151,127	6.11%	189,561,668	3.07%	183,916,474
Other Property and Investments Non-Usiliy Property Acour Prov. Depthanon Investment In Assoc Cos Other Investments	246.738	0.00%	249.738	0.00%	249,738	0.00%	249,738	%00'0	249,738	%00.0	249,738	0:00%	249,738
15 16 Total Other Property and													
	249,738	%00.0	249,738	%00.0	249,738	0.00%	249,738	0.00%	249,738	%00'0	249,738	0.00%	249,738
19 Current and Accrued Assets 20 Cash and Cash Equipments		2000		òòò	1 004 742	20 4467	007 000	14 000	400 COF 4	900 80		c c	0
		0.00%		%00.0 0.00%	617'100't	0.00%	020,080	0.00%	1,455,161	0.00%	602,842	%00.0 0.00%	0 0
		0.00%		-100.00%	2.849.893	58.37%	1 799 485	14 76%	1 567 978	-1131%	1 768 045	74 93%	1 415 232
		0.00%		-100,00%	(70,816)	5.74%	(696'99)	15.18%	(58,142)	4.63%	(55,567)	10.85%	(50,130)
26 Accrues Utility Revenues		%00'0		-100:00%	3,759,672	77.52%	2,117,835	-0.87%	2,136,488	2,49%	2,084,616	9.61%	1,901,878
_		76000		.100 00%	2 283 785	0.00%	c	0.00%	•	70000	c	70000	c
2		0.00%		-100.00%	1,052,195	45.54%	722,958	531.75%	114,437	-67.87%	356,210	-56,96%	827.682
		0.00%		-100,00%	442,869	-4.74%	464,909	28.63%	361,445	-16.12%	430,912	-17.73%	523,801
30 Other		0.00%		-100.00%	513,647	10.08%	466,613	17,97%	395,524	23,19%	321,074	-2.13%	328,048
32 Total Current and Accrued													
	12,500,000	3.31%	12,100,000	1.40%	11,932,959	92.36%	6,203,351	3.89%	5,970,911	4.80%	5,708,102	4.65%	5,454,469
34 35 Deferred Debits													
2													
37 Preferred Stock Expense 38 Unamorized Rate Case		0.00%		-100,00%	692,207	-11.92%	785,873	-9.79%	871,132	4.30%	835,244	101.83%	413,830
		0.00%		-100,00%	5,572	0.00%	0	-100.00%	220,366	-38.98%	361,114	1804.71%	18,959
•													
41 Investigation Charges 42 Misc Deferred Debits		0.00%		-100.00% -100.00%	1,480,981 18,562,227	-7.70% 0.94%	1,604,520 18,389,740	-10.39% 14.18%	1,790,463 16,106,234	421.88% 21.65%	343,081 13,240,007	-91.74% 40.97%	4,154,302 9,392,223
44 Total Deferred Debils 45 45 46	21,200,000	0.95%	21,000,000	1.25%	20,740,987	-0.19%	20,780,133	9.44%	18,988,195	28.48%	28.48% 14,779,446	5.72%	13,979,314
47 Total Assets	\$258,357,024	4.48%	4.48% \$247,288,500	-0.36%	\$248,186,194	5.99%	5.99% \$234,167,656	3.45%	3.45% \$226,359,971	7.64%	7.64% \$210,298,954	3.29%	3.29% \$203,599,995
48 0 0													

KENTUCKY-AMERICAN WATER COMPANY GASEN 2004-00103 COMPARATIVE ESHEETS AS OF DECEMBER 31, 1992 - 1998 AND BASE AND FORECASTED PERIODS

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

SCHEDULE B-8
PAGE 2 OF 2
Witness Responsible: M.A. Miller

\$36,568,777 21,329 21,686,245 58,276,351 7,038,000 63,000,000 4,000,000 9,678,648 23,593,764 1,896,067 2,228,098 5,716,000 1,239,712 174,961 831,845 44,062 95,287 3,082,466 114.87% 11,184,333 3.29% \$203,599,995 37,386,577 6.63% 22,704,734 -8.32% 132,314,351 1999 264.42% 42.10% -327.92% -17.27% -2.88% 19.07% -67.77% 1.79% -0.68% -33.33% 225.00% 1.20% 15.59% -4.47% -16.04% 8.96% 20,830,422 1,761,634 (398,771) 688,170 42,793 113,457 993,593 9,794,602 27,270,980 1,811,270 1,870,673 \$36,568,777 21,329 22,730,060 59,320,166 6,990,000 42,000,000 13,000,000 21.72% 24,031,298 7.64% \$210,298,954 13.66% 24,209,965 3.41% 121,310,166 40,747,525 2000 0.00% 0.00% 7.38% 2.83% -0.57% 5.95% 0.00% 18,42% -45,11% -165,35% 23,89% 1,53% -0,70% 136,23% 4,38% 3,38% -4,68% 159,82% % Change 0.00% \$36,568,777 0.00% 21,329 3.18% 24,407,285 60,997,391 6,950,000 44,500,000 13,000,000 24,667,794 966,938 260,586 852,579 43,449 112,667 2,347,145 9,365,736 28,191,897 1,726,473 4,860,420 3,45% \$226,359,970 -35.89% 29,251,158 27,516,895 44,144,528 9.35% 125,447,391 2001 1.26% -0.58% 53.93% 100.00% 5.89% -40.62% -45.83% -61.78% 70.86% -84.10% -69.15% 11.23% 17.95% 10.85% -4.91% 6.18% % Change \$36,568,777 21,329 25,177,597 61,767,703 6,910,000 68,500,000 11,047,336 31,251,269 1,641,676 5,160,799 14,648,828 523,838 89,584 1,456,725 6,910 34,759 1,981,037 5,99% \$234,167,656 44.93% 18,751,681 29,137,192 0.05% 137,177,703 49,101,080 0.00% 1.49% -12.41% 0.00% 3.62% 13.21% 3.86% -5.20% 15.54% 6.95% 7.26% 16.57% 668.91% 2045.83% 0.00% -5.07% -100.00% 24.58% % Change 17,076,366 4,033,084 2,136,905 1,456,724 6,560 \$36,568,777 30,489 26,090,081 62,689,347 6,052,800 68,500,000 0 2,467,940 27,177,579 12,506,787 32,487,805 1,556,324 5,982,866 31,252,684 \$248,186,192 137,242,147 52,513,782 2003 0.00% 0.00% -11.87% -4.94% 15.48% -2.13% -100.00% -100.00% -100.00% -100.00% -100.00% -2.64% 8.74% -10.28% -2.86% -10.78% -5.59% -2.13% -0.36% 0.00% 23,26% \$36,568,777 30,489 22,993,100 59,592,366 6,990,000 67,040,000 13,600,037 29,148,630 1,511,748 5,320,154 4.48% \$247,288,500 7.18% 133,622,366 -11.94% 33,500,000 49,580,569 30,585,565 Base Period %00.0 0.00% 5.10% -0.57% 9.84% 0.00% 13.21% 17.35% 1.77% -7.98% -7.94% 10.26% 0.00% 0.00% 0.00% 0.00% 0.00% 4.71% 15,980,097 29,664,541 1,391,073 4,897,790 62,629,268 6,950,000 73,640,000 \$36,568,777 36,489 26,030,002 143,219,268 29,500,000 33,724,255 \$258,357,024 51,913,501 Forecasted Period Current and Acerved Liabilities
Accounts Payable
Accounts Payable
Accured Tawas
Accured Tawas
Customer Deposits
Dividends Declared
Other Accumulated Deferred ITC Other Common Equity Common Stock Issued Paid-In-Capitai Retained Earnings Total Current and Accrued Total Common Equity
Preferred Stock issued
Long-Term Debt
Current Portion - LTD Customer Advances Deferred Income Taxes Total Deferred Credits Contributions in Aid of Construction Total Capitalization Deferred Credits Total Liabilities Liabilities ş è