

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
PUBLIC SERVICE COMMISSION DATA REQUEST No. 1
ITEMS 1 – 34

Witness Responsible:

L.C. Bridwell

11. Provide, in the format provided as Schedule 2, an analysis of the Construction Work in Progress as defined in the Uniform System of Accounts for the 12 months preceding the base period, the base period, and the forecasted test period.

Response:

See attached for information through April 2004. Subsequent months will be provided as information becomes available.

For electronic version, please refer to [KAW_R_PSCDR1#11_052004.pdf](#)

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 2002

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

PSCDR1 # 11
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	583,452.00			583,452.00	100.00%	583,452.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	143,114.00			143,114.00		143,114.00	NA
5	1202000C	Services	2,260.00			2,260.00		2,260.00	NA
6	1202000D	Meters	479,885.00			479,885.00		479,885.00	NA
7	1202000E	Office Furniture & Equipment	71,873.00			71,873.00		71,873.00	NA
8	1202000F	Transportation Equipment	6,971.00			6,971.00		6,971.00	NA
9	1202000G	General Equipment	29,052.00			29,052.00		29,052.00	NA
10	1202000H	Miscellaneous	143,776.00			143,776.00		143,776.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	0.00			0.00		0.00	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	0.00			0.00		0.00	NA
15	1230000H	Miscellaneous Tri Village	14,155.00			14,155.00		14,155.00	NA
16	12020002	Paris Pike Relocation	92,817.00			92,817.00		92,817.00	140.65%
17	12020003	Harrodsburg Road Relocation Design	63,804.00	3,686.00		67,490.00		67,490.00	96.69%
18	12020004	Richmond Road Relocation	0.00			0.00		0.00	0.00%
19	12020101	Security System Improvements	0.00			0.00		0.00	0.00%
20	12020102	Ground Storage Tank - 3.0 MG	54,825.00	1,202.00		56,027.00		56,027.00	3.74%
21	12020103	SCADA Improvements	62,401.00	2,422.00		64,823.00		64,823.00	9.97%
22	12020104	Scott County Mains	1,246,431.00	71,387.00		1,317,818.00		1,317,818.00	55.92%
23	12020105	Russell Cave Road Tank - 1.0 MG	18,164.00			18,164.00		18,164.00	1.21%
24	12020106	KRS Sluice Gate	0.00			0.00		0.00	0.00%
25	12020107	2001 Major Highway Relocations	438,233.00	32,039.00		470,272.00		470,272.00	38.49%
26	12020108	Acquisition of Tri-Village/Elk Lake	765.00			765.00		765.00	0.04%
27	12020110	RRS Hydraulic Improvements	501,515.00	4,773.00		506,288.00		506,288.00	30.66%
28	12020201	Leestown Road Main	52,904.00	1,405.00		54,309.00		54,309.00	7.76%
29	12020202	2002 Major Highway Relocations	1,117,211.00	32,547.00		1,149,758.00		1,149,758.00	34.12%
30	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
31	12029212	Source of Supply Development	205,224.00			205,224.00		205,224.00	3.30%
32	12029619	Customer Service Software	1,931,208.00	231,491.00		2,162,699.00		2,162,699.00	63.54%
33	12029801	Integrated Resource Plan	196,243.00	25,996.00		222,239.00		222,239.00	49.39%
34	12029808	Surge Protection KRS	70,172.00	7,244.00		77,416.00		77,416.00	77.42%
35	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
36	12300111	New Columbus	290,419.00	5,971.00		296,390.00		296,390.00	16.47%
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44									
45			<u>7,893,210.00</u>	<u>420,463.00</u>	<u>0.00</u>	<u>8,313,673.00</u>		<u>8,313,482.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 2002

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

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
2	1202000A	NA	NA	NA	NA	NA	583,452.00	NA
3	1202000B	NA	NA	NA	NA	NA	143,114.00	NA
4	1202000C	NA	NA	NA	NA	NA	2,260.00	NA
5	1202000D	NA	NA	NA	NA	NA	479,885.00	NA
6	1202000E	NA	NA	NA	NA	NA	71,873.00	NA
7	1202000F	NA	NA	NA	NA	NA	6,971.00	NA
8	1202000G	NA	NA	NA	NA	NA	29,052.00	NA
9	1202000H	NA	NA	NA	NA	NA	143,776.00	NA
10	1230000A	NA	NA	NA	NA	NA	0.00	NA
11	1230000C	NA	NA	NA	NA	NA	0.00	NA
12	1230000D	NA	NA	NA	NA	NA	0.00	NA
13	1230000F	NA	NA	NA	NA	NA	0.00	NA
14	1230000H	NA	NA	NA	NA	NA	14,155.00	NA
15	12020002	Mar-00	Oct-02	96.72%	50,000.00	65,990.00	92,817.00	140.65%
16	12020003	Jan-00	Dec-02	91.36%	100,000.00	69,803.00	67,490.00	96.69%
17	12020004	Mar-00	Nov-02	93.64%	94,000.00	121,461.00	0.00	0.00%
18	12020101	Apr-01	Dec-01	100.00%	350,000.00	659,244.00	0.00	0.00%
19	12020102	Feb-01	Jul-04	46.23%	1,500,000.00	1,500,000.00	56,027.00	3.74%
20	12020103	Sep-02	Jun-04	-0.16%	650,000.00	650,000.00	64,823.00	9.97%
21	12020104	Jan-01	Oct-03	60.52%	1,500,000.00	2,356,593.00	1,317,818.00	55.92%
22	12020105	Feb-01	Oct-05	33.82%	1,500,000.00	1,500,000.00	18,164.00	1.21%
23	12020106	Aug-01	May-02	100.00%	250,000.00	248,960.00	0.00	0.00%
24	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	470,272.00	38.49%
25	12020108	Jul-01	Dec-02	82.24%	1,860,000.00	1,849,283.00	765.00	0.04%
26	12020110	Aug-01	Jun-03	59.04%	1,600,000.00	1,651,323.00	506,288.00	30.66%
27	12020201	Mar-02	Dec-04	18.19%	700,000.00	700,000.00	54,309.00	7.76%
28	12020202	Jan-02	Nov-02	79.61%	2,000,000.00	3,369,864.00	1,149,758.00	34.12%
29	12020203	Dec-03	Apr-99	26.80%	450,000.00	670,000.00	0.00	0.00%
30	12029212	Sep-92	Dec-05	75.45%	6,220,000.00	6,220,000.00	205,224.00	3.30%
31	12029619	Nov-96	Dec-03	82.33%	352,200.00	3,403,518.00	2,162,699.00	63.54%
32	12029801	Feb-99	Dec-04	61.36%	350,000.00	450,000.00	222,239.00	49.39%
33	12029808	Aug-98	Dec-05	55.66%	175,000.00	100,000.00	77,416.00	77.42%
34	12029809	Aug-98	Dec-05	55.66%	480,000.00	480,000.00	76,445.00	15.93%
35	12300111	Feb-02	May-04	25.73%	1,800,000.00	1,800,000.00	296,390.00	16.47%
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
					23,031,200.00	29,087,968.00	8,313,482.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount

50 Aug-02 Month

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KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF SEPTEMBER 2002

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

PSCDR1 # 11
 PAGE 1 OF 1
 Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
2									
3	1202000A	Mains. Hyd, Ser - Deposits	506,224.00			506,224.00	100.00%	506,224.00	NA
4	1202000B	Mains. Hyd, Ser - Co Exp	147,162.00			147,162.00		147,162.00	NA
5	1202000C	Services	2,260.00			2,260.00		2,260.00	NA
6	1202000D	Meters	17,738.00			17,738.00		17,738.00	NA
7	1202000E	Office Furniture & Equipment	73,029.00			73,029.00		73,029.00	NA
8	1202000F	Transportation Equipment	(46.00)			(46.00)		(46.00)	NA
9	1202000G	General Equipment	29,052.00			29,052.00		29,052.00	NA
10	1202000H	Miscellaneous	144,237.00			144,237.00		144,237.00	NA
11	1230000A	Mains, Hyd. Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	0.00			0.00		0.00	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	0.00			0.00		0.00	NA
15	1230000H	Miscellaneous Tri Village	14,155.00			14,155.00		14,155.00	NA
16	12020002	Paris Pike Relocation	93,090.00			93,090.00		93,090.00	141.07%
17	12020003	Harrodsburg Road Relocation Design	66,886.00	3,686.00		70,572.00		70,572.00	101.10%
18	12020004	Richmond Road Relocation	0.00	0		0.00		0.00	0.00%
19	12020101	Security System improvements	0.00	0		0.00		0.00	0.00%
20	12020102	Ground Storage Tank - 3.0 MG	55,487.00	1202		56,689.00		56,689.00	3.78%
21	12020103	SCADA Improvements	149,075.00	2585		151,660.00		151,660.00	23.33%
22	12020104	Scott County Mains	1,429,006.00	80,811.00		1,509,817.00		1,509,817.00	64.07%
23	12020105	Russell Cave Road Tank - 1.0 MG	18,658.00			18,658.00		18,658.00	1.24%
24	12020106	KRS Sluice Gate	0.00			0.00		0.00	0.00%
25	12020107	2001 Major Highway Relocations	439,977.00	35,608.00		475,585.00		475,585.00	38.92%
26	12020108	Acquisition of Tri-Village/Elk Lake	4,654.00			4,654.00		4,654.00	0.25%
27	12020110	RRS Hydraulic Improvements	506,806.00	7,523.00		514,329.00		514,329.00	31.15%
28	12020201	RRS Hydraulic Improvements	68,446.00	1785		70,231.00		70,231.00	10.03%
29	12020202	2002 Major Highway Relocations	1,203,340.00	41,543.00		1,244,883.00		1,244,883.00	36.94%
30	12020203	Replace Traveling Screen & Housing	0.00	0		0.00		0.00	0.00%
31	12029212	Source of Supply Development	206,696.00			206,696.00		206,696.00	3.32%
32	12029619	Customer Service Software	1,998,014.00	248,093.00		2,246,107.00		2,246,107.00	65.99%
33	12029801	Integrated Resource Plan	201,567.00	27,694.00		229,261.00		229,261.00	50.95%
34	12029808	Surge Protection KRS	70,172.00	7,367.00		77,539.00		77,539.00	77.54%
35	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
36	12300111	New Columbus	545,652.00	8,555.00		554,207.00		554,207.00	30.79%
37			0.00					0.00	
38			0.00					0.00	
39			0.00					0.00	
40			0.00					0.00	
41			0.00					0.00	
42			0.00					0.00	
43			0.00					0.00	
44									
45			<u>8,067,782.00</u>	<u>466,452.00</u>	<u>0.00</u>	<u>8,534,234.00</u>		<u>8,534,234.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF SEPTEMBER 2002

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

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.	
2	1202000A	NA	NA	NA	NA	NA	506,224.00	NA	
3	1202000B	NA	NA	NA	NA	NA	147,162.00	NA	
4	1202000C	NA	NA	NA	NA	NA	2,260.00	NA	
5	1202000D	NA	NA	NA	NA	NA	17,738.00	NA	
6	1202000E	NA	NA	NA	NA	NA	73,029.00	NA	
7	1202000F	NA	NA	NA	NA	NA	(46.00)	NA	
8	1202000G	NA	NA	NA	NA	NA	29,052.00	NA	
9	1202000H	NA	NA	NA	NA	NA	144,237.00	NA	
10	1230000A	NA	NA	NA	NA	NA	0.00	NA	
11	1230000C	NA	NA	NA	NA	NA	0.00	NA	
12	1230000D	NA	NA	NA	NA	NA	0.00	NA	
13	1230000F	NA	NA	NA	NA	NA	0.00	NA	
14	1230000H	NA	NA	NA	NA	NA	14,155.00	NA	
15	12020002	Mar-00	Oct-02	99.89%	50,000.00	65,990.00	93,090.00	141.07%	
16	12020003	Jan-00	Dec-02	94.18%	100,000.00	69,803.00	70,572.00	101.10%	
17	12020004	Mar-00	Nov-02	96.72%	94,000.00	121,461.00	0.00	0.00%	
18	12020101	Apr-01	Dec-01	100.00%	350,000.00	659,244.00	0.00	0.00%	
19	12020102	Feb-01	Jul-04	48.64%	1,500,000.00	1,500,000.00	56,689.00	3.78%	
20	12020103	Sep-02	Jun-04	4.54%	650,000.00	650,000.00	151,660.00	23.33%	
21	12020104	Jan-01	Oct-03	63.51%	1,500,000.00	2,356,593.00	1,509,817.00	64.07%	
22	12020105	Feb-01	Oct-05	35.58%	1,500,000.00	1,500,000.00	18,658.00	1.24%	
23	12020106	Aug-01	May-02	100.00%	250,000.00	248,960.00	0.00	0.00%	
24	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	475,585.00	38.92%	
25	12020108	Jul-01	Dec-02	88.03%	1,860,000.00	1,849,283.00	4,654.00	0.25%	
26	12020110	Aug-01	Jun-03	63.53%	1,600,000.00	1,651,323.00	514,329.00	31.15%	
27	12020201	Mar-02	Dec-04	21.17%	700,000.00	700,000.00	70,231.00	10.03%	
28	12020202	Jan-02	Nov-02	89.47%	2,000,000.00	3,369,864.00	1,244,883.00	36.94%	
29	12020203	Dec-03	Apr-99	25.04%	450,000.00	670,000.00	0.00	0.00%	
30	12029212	Sep-92	Dec-05	76.07%	6,220,000.00	6,220,000.00	206,696.00	3.32%	
31	12029619	Nov-96	Dec-03	83.49%	352,200.00	3,403,518.00	2,246,107.00	65.99%	
32	12029801	Feb-99	Dec-04	62.77%	350,000.00	450,000.00	229,261.00	50.95%	
33	12029808	Aug-98	Dec-05	56.77%	175,000.00	100,000.00	77,539.00	77.54%	
34	12029809	Aug-98	Dec-05	56.77%	480,000.00	480,000.00	76,445.00	15.93%	
35	12300111	Feb-02	May-04	29.39%	1,800,000.00	1,800,000.00	554,207.00	30.79%	
36	0						0.00		
37	0						0.00		
38	0						0.00		
39	0						0.00		
40	0						0.00		
41	0						0.00		
42	0						0.00		
43	0						0.00		
44									
45									
46									
47									
48									
49									
50	Sep-02	Month							
					<u>23,031,200.00</u>	<u>29,087,96800</u>	<u>8,534,234.00</u>		

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS
AS OF OCTOBER 2002

: X PRE-BASE PERIOD FORECAST PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

PSCDR1 #11
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Casts		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	445,485.00			445,485.00	100.00%	445,485.00	NA
4	1202000B	Mains, Hyd, Ser Co Enp	190,901.00			190,901.00		190,901.00	NA
5	1202000C	Services	166,513.00			166,513.00		166,513.00	NA
6	1202000D	Meters	103,802.00			103,802.00		103,802.00	NA
7	1202000E	Office Furniture & Equipment	73,029.00			73,029.00		73,029.00	NA
8	1202000F	Transportation Equipment	(46.00)			(46.00)		(46.00)	NA
9	1202000G	General Equipment	22,141.00			22,141.00		22,141.00	NA
10	1202000H	Miscellaneous	192,171.00			192,171.00		192,171.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	451.00			451.00		451.00	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	0.00			0.00		0.00	NA
15	1230000H	Miscellaneous Tri Village	2,920.00			2,920.00		2,920.00	NA
16	12020002	Paris Pike Relocation	93,090.00			93,090.00		93,090.00	141.07%
17	12020003	Harrodsburg Road Relocation Design	66,821.00	3,686.00		70,507.00		70,507.00	101.01%
18	12020004	Richmond Road Relocation	0.00			0.00		0.00	0.00%
19	12020101	Security System Improvements	0.00			0.00		0.00	0.00%
20	12020102	Ground Storage Tank - 3.0 MG	55,682.00	1202		56,884.00		56,884.00	3.79%
21	12020103	SCADA Improvements	152,535.00	3233		155,768.00		155,768.00	23.96%
22	12020104	Scott County Mains	1,171,591.00	90,423.00		1,262,014.00		1,262,014.00	53.55%
23	12020105	Russell Cave Road Tank - 1.0 MG	20,872.00			20,872.00		20,872.00	1.39%
24	12020106	KRS Sluice Gate	0.00			0.00		0.00	0.00%
25	12020107	2001 Major Highway Relocations	3,608.00	339.00		3,947.00		3,947.00	0.32%
26	12020108	Acquisition of Tri-Village/Elk Lake	891.00			891.00		891.00	0.05%
27	12020110	RRS Hydraulic Improvements	706,092.00	11,033.00		717,125.00		717,125.00	43.43%
28	12020201	Leestown Road Main	69,426.00	2218		71,644.00		71,644.00	10.23%
29	12020202	2002 Major Highway Relocations	1,241,937.00	50,934.00		1,292,871.00		1,292,871.00	38.37%
30	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
31	12029212	Source of Supply Development	208,155.00			208,155.00		208,155.00	3.35%
32	12029619	Customer Service Software	2,029,383.00	265,097.00		2,294,480.00		2,294,480.00	67.41%
33	12029801	Integrated Resource Plan	203,399.00	29,424.00		232,823.00		232,823.00	51.74%
34	12029808	Surge Protection KRS	70,172.00	7,492.00		77,664.00		77,664.00	77.66%
35	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
36	12300111	New Columbus	591,856.00	12,174.00		604,030.00		604,030.00	33.56%
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44									
45			<u>7,959,322.00</u>	<u>477,255.00</u>	<u>0.00</u>	<u>8,436,577.00</u>		<u>8,436,577.00</u>	
46									

Note: Budget Projects A - H represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately 51,000 to 5,200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF OCTOBER 2002

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

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% Of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Ert.	
2	1202000A	NA	NA	NA	NA	NA	445,485.00	NA	
3	1202000B	NA	NA	NA	NA	NA	190,901.00	NA	
4	1202000C	NA	NA	NA	NA	NA	166,513.00	NA	
5	1202000D	NA	NA	NA	NA	NA	103,802.00	NA	
6	1202000E	NA	NA	NA	NA	NA	73,029.00	NA	
7	1202000F	NA	NA	NA	NA	NA	(46.00)	NA	
8	1202000G	NA	NA	NA	NA	NA	22,141.00	NA	
9	1202000H	NA	NA	NA	NA	NA	192,171.00	NA	
10	1230000A	NA	NA	NA	NA	NA	0.00	NA	
11	1230000C	NA	NA	NA	NA	NA	451.00	NA	
12	1230000D	NA	NA	NA	NA	NA	0.00	NA	
13	1230000F	NA	NA	NA	NA	NA	0.00	NA	
14	1230000H	NA	NA	NA	NA	NA	2,920.00	NA	
15	12020002	Mar-00	Oct-02	100.00%	50,000.00	65,990.00	93,090.00	141.07%	
16	12020003	Jan-00	Dec-02	97.09%	100,000.00	68,803.00	70,507.00	101.01%	
17	12020004	Mar-00	Nov-02	99.90%	94,000.00	121,461.00	0.00	0.00%	
18	12020101	Apr-01	Dec-01	100.00%	350,000.00	659,244.00	0.00	0.00%	
19	12020102	Feb-01	Jul-04	51.12%	1,500,000.00	1,500,000.00	56,884.00	3.79%	
20	12020103	Sep-02	Jun-04	9.39%	650,000.00	650,000.00	155,768.00	23.96%	
21	12020104	Jan-01	Oct-03	66.60%	1,500,000.00	2,356,593.00	1,262,014.00	53.55%	
22	12020105	Feb-01	Oct-05	37.40%	1,500,000.00	1,500,000.00	20,872.00	1.39%	
23	12020106	Aug-01	May-02	100.00%	250,000.00	248,960.00	0.00	0.00%	
24	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	3,947.00	0.32%	
25	12020108	Jul-01	Dec-02	94.02%	1,860,000.00	1,849,283.00	891.00	0.05%	
26	12020110	Aug-01	Jun-03	68.16%	1,600,000.00	1,651,323.00	717,125.00	43.43%	
27	12020201	Mar-02	Dec-04	24.25%	700,000.00	700,000.00	71,644.00	10.23%	
28	12020202	Jan-02	Nov-02	99.67%	2,000,000.00	3,369,864.00	1,292,871.00	38.37%	
29	12020203	Dec-03	Apr-99	23.23%	450,000.00	670,000.00	0.00	0.00%	
30	12029212	Sep-92	Dec-05	76.71%	6,220,000.00	6,220,000.00	208,155.00	3.35%	
31	12029619	Nov-96	Dec-03	84.69%	352,200.00	3,403,518.00	2,294,480.00	67.41%	
32	12029801	Feb-99	Dec-04	64.23%	350,000.00	450,000.00	232,823.00	51.74%	
33	12029808	Aug-98	Dec-05	57.93%	175,000.00	100,000.00	77,664.00	77.66%	
34	12029809	Aug-98	Dec-05	57.93%	480,000.00	480,000.00	76,445.00	15.93%	
35	12300111	Feb-02	May-04	33.17%	1,800,000.00	1,800,000.00	604,030.00	33.56%	
36	0						0.00		
37	0						0.00		
38	0						0.00		
39	0						0.00		
40	0						0.00		
41	0						0.00		
42	0						0.00		
43	0						0.00		
44									
45									
46									
47									
48									
49									
50	Oct-02	Month							
					<u>23,031,200.00</u>	<u>29,087,968.00</u>	<u>8,436,577.00</u>		

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 2002

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

PSCDR1 #11
 PAGE 1 OF 1
 Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	460,986.00			460,986.00	100.00%	460,986.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	254,320.00			254,320.00		254,320.00	NA
5	1202000E	Services	185,163.00			185,163.00		185,163.00	NA
6	1202000D	Meters	(12,257.00)			(12,257.00)		(12,257.00)	NA
7	1202000E	Office Furniture & Equipment	73,029.00			73,029.00		73,029.00	NA
8	1202000F	Transportation Equipment	30,086.00			30,086.00		30,086.00	NA
9	1202000E	General Equipment	36,187.00			36,187.00		36,187.00	NA
10	1202000H	Miscellaneous	208,150.00			208,150.00		208,150.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	(2,254.00)			(2,254.00)		(2,254.00)	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	19,139.00			19,139.00		19,139.00	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020002	Paris Pike Relocation	0.00			0.00		0.00	0.00%
17	12020003	Harrodsburg Road Relocation Design	30,712.00	(963.00)		29,749.00		29,749.00	42.62%
18	12020004	Richmond Road Relocation	0.00			0.00		0.00	0.00%
19	12020101	Security System Improvements	0.00			0.00		0.00	0.00%
20	12020102	Ground Storage Tank - 3.0 MG	56,012.00	1202		57,214.00		57,214.00	3.81%
21	12020103	SCADA Improvements	153,180.00	3905		157,085.00		157,085.00	24.17%
22	12020104	Scott County Mains	1,166,462.00	99,531.00		1,265,993.00		1,265,993.00	53.72%
23	12020105	Russell Cave Road Tank - 1.0 MG	229,698.00			229,698.00		229,698.00	15.31%
24	12020106	KRS Sluice Gate	0.00			0.00		0.00	0.00%
25	12020107	RRS Hydraulic Improvements	28,050.00	2,095.00		28,145.00		28,145.00	2.30%
26	12020108	Acquisition of Tri-Village/Elk Lake	891.00			891.00		891.00	0.05%
27	12020110	RRS Hydraulic Improvements	906,758.00	16,043.00		922,801.00		922,801.00	55.88%
28	12020201	Leestown Road Main	70,493.00	2661		73,154.00		73,154.00	10.45%
29	12020202	2002 Major Highway Relocations	2,199,547.00	64,991.00		2,264,538.00		2,264,538.00	67.20%
30	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
31	12020212	Source of Supply Development	208,708.00			208,708.00		208,708.00	3.36%
32	12020619	Customer Service Software	2,067,668.00	282,464.00		2,350,132.00		2,350,132.00	69.05%
33	12020901	Integrated Resource Plan	210,102.00	31,182.00		241,284.00		241,284.00	53.62%
34	12020908	Surge Protection KRS	70,179.00	7,617.00		77,796.00		77,796.00	77.80%
35	12020909	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
36	12300111	New Columbus	628,102.00	15,925.00		644,027.00		644,027.00	35.78%
37			0.00					0.00	
38			0.00					0.00	
39			0.00					0.00	
40			0.00					0.00	
41			0.00					0.00	
42			0.00					0.00	
43			0.00					0.00	
44									
45			<u>9,353,556.00</u>	<u>526,653.00</u>	<u>0.00</u>	<u>9,880,209.00</u>		<u>9,880,209.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
 CONSTRUCTION WORK IN PROGRESS. PERCENT COMPLETE
 AS OF NOVEMBER 2002-

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

PSCDR1 # 12
 PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
2	1202000A	NA	NA	NA	NA	NA	480,986.00	NA
3	1202000B	NA	NA	NA	NA	NA	254,320.00	NA
4	1202000C	NA	NA	NA	NA	NA	185,163.00	NA
5	1202000D	NA	NA	NA	NA	NA	(12,257.00)	NA
6	1202000E	NA	NA	NA	NA	NA	73,029.00	NA
7	1202000F	NA	NA	NA	NA	NA	30,086.00	NA
8	1202000G	NA	NA	NA	NA	NA	36,187.00	NA
9	1202000H	NA	NA	NA	NA	NA	208,150.00	NA
10	1230000A	NA	NA	NA	NA	NA	0.00	NA
11	1230000C	NA	NA	NA	NA	NA	(2,254.00)	NA
12	1230000D	NA	NA	NA	NA	NA	0.00	NA
13	1230000F	NA	NA	NA	NA	NA	19,139.00	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020002	Mar-00	Oct-02	100.00%	50,000.00	65,990.00	0.00	0.00%
16	12020003	Jan-00	Dec-02	99.91%	100,000.00	69,803.00	29,749.00	42.62%
17	12020004	Mar-00	Nov-02	100.00%	94,000.00	121,461.00	0.00	0.00%
18	12020101	Apr-01	Dec-01	100.00%	350,000.00	659,244.00	0.00	0.00%
19	12020102	Feb-01	Jul-04	53.53%	1,500,000.00	1,500,000.00	57,214.00	3.81%
20	12020103	Sep-02	Jun-04	14.08%	650,000.00	650,000.00	157,085.00	24.17%
21	12020104	Jan-01	Oct-03	69.59%	1,500,000.00	2,356,593.00	1,265,993.00	53.72%
22	12020105	Feb-01	Oct-05	39.17%	1,500,000.00	1,500,000.00	229,698.00	15.31%
23	12020106	Aug-01	May-02	100.00%	250,000.00	248,960.00	0.00	0.00%
24	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	28,145.00	2.30%
25	12020108	Jul-01	Dec-02	99.81%	1,860,000.00	1,849,283.00	891.00	0.05%
26	12020110	Aug-01	Jun-03	72.65%	1,600,000.00	1,651,323.00	922,801.00	55.88%
27	12020201	Mar-02	Dec-04	27.24%	700,000.00	700,000.00	73,154.00	10.45%
28	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	2,264,538.00	67.20%
29	12020203	Dec-03	Apr-99	21.47%	450,000.00	670,000.00	0.00	0.00%
30	12029212	Sep-92	Dec-05	77.33%	6,220,000.00	6,220,000.00	208,708.00	3.36%
31	12029619	Nov-96	Dec-03	85.85%	352,200.00	3,403,518.00	2,350,132.00	69.05%
32	12029801	Feb-99	Dec-04	65.63%	350,000.00	450,000.00	241,284.00	53.62%
33	12029808	Aug-98	Dec-05	59.05%	175,000.00	100,000.00	77,798.00	77.80%
34	12029809	Aug-98	Dec-05	59.05%	480,000.00	480,000.00	76,445.00	15.93%
35	12300111	Feb-02	May-04	36.83%	1,800,000.00	1,800,000.00	644,027.00	35.78%
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
46								
47								
48								
49								
50	Nov-02	Month						
					23,031,200.00	29,087,968.00	9,880,209.00	

Note: Budget Projects 1A2 - 5 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
CASE NO. 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 2002

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

PSCDR1 # 11

PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd. Ser - Deposits	662,001.00			662,001.00	100.00%	662,001.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	160,049.00			160,049.00		160,049.00	NA
5	1202000C	Services	1,480.00			1,480.00		1,480.00	NA
6	1202000D	Meters	8,204.00			8,204.00		8,204.00	NA
7	1202000E	Office Furniture & Equipment	46.00			46.00		46.00	NA
8	1202000F	Transportation Equipment	1,046.00			1,046.00		1,046.00	NA
9	1202000G	General Equipment	(45.00)			(45.00)		(45.00)	NA
10	1202000H	Miscellaneous	43,343.00			43,343.00		43,343.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	454.00			454.00		454.00	NA
12	1230000C	Services - Tri Village	0.00			0.00		0.00	NA
13	1230000D	Meters - Tri Village	(2,094.00)			(2,094.00)		(2,094.00)	NA
14	1230000F	Transportation Equipment Tri Village	0.00			0.00		0.00	NA
15	1230000H	Miscellaneous Tri Village	11,398.68			11,398.68		11,398.68	NA
16	12020002	Paris Pike Relocation	0.00			0.00		0.00	0.00%
17	12020003	Harrodsburg Road Relocation Design	1,138.00			1,138.00		1,138.00	1.63%
18	12020004	Richmond Road Relocation	0.00			0.00		0.00	0.00%
19	12020101	Security System Improvements	0.00			0.00		0.00	0.00%
20	12020102	Ground Storage Tank - 3.0 MG	57,146.00	1202		58,348.00		58,348.00	3.89%
21	12020103	SCADA Improvements	203,707.00	4598		208,305.00		208,305.00	32.05%
22	12020104	Scott County Mains	177,814.00	11,825.00		189,639.00		189,639.00	8.05%
23	12020105	Russell Cave Road Tank - 1.0 MG	25,446.00			25,446.00		25,446.00	1.70%
24	12020106	KRS Sluice Gate	0.00			0.00		0.00	0.00%
25	12020107	2001 Major Highway Relocations	5,130.00	422.00		5,552.00		5,552.00	0.45%
26	12020108	Acquisition of Tri-Village/Elk Lake	970.00			970.00		970.00	0.05%
27	12020110	RRS Hydraulic Improvements	1,064,623.00	20,029.00		1,084,652.00		1,084,652.00	65.68%
28	12020201	Leestown Road Main	72,394.00	3113		75,507.00		75,507.00	10.79%
29	12020202	2002 Major Highway Relocations	1,295,702.00	25,256.00		1,320,958.00		1,320,958.00	39.20%
30	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
31	12029212	Source of Supply Development	237,647.00			237,647.00		237,647.00	3.82%
32	12029619	Customer Service Software	2,086,396.00	300,334.00		2,386,730.00		2,386,730.00	70.13%
33	12029801	Integrated Resource Plan	213,603.00	33,027.00		246,630.00		246,630.00	54.85%
34	12029808	Surge Protection KRS	70,181.00	7,743.00		77,924.00		77,924.00	77.92%
35	12029809	Upgrade Can Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
36	12300111	New Columbus	322,885.00	8,344.00		331,229.00		331,229.00	18.40%
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44			0.00			0.00		0.00	
45			0.00			0.00		0.00	
46			0.00			0.00		0.00	
47			0.00			0.00		0.00	
48			0.00			0.00		0.00	
49			0.00			0.00		0.00	
50			0.00			0.00		0.00	
51			0.00			0.00		0.00	
52			0.00			0.00		0.00	
53			0.00			0.00		0.00	
54			0.00			0.00		0.00	
55			0.00			0.00		0.00	
56			0.00			0.00		0.00	
57			0.00			0.00		0.00	
58			0.00			0.00		0.00	
59			0.00			0.00		0.00	
60			0.00			0.00		0.00	
61			0.00			0.00		0.00	
62			0.00			0.00		0.00	
63			0.00			0.00		0.00	
64			0.00			0.00		0.00	
65			0.00			0.00		0.00	
66			0.00			0.00		0.00	
67			0.00			0.00		0.00	
68			0.00			0.00		0.00	
69			0.00			0.00		0.00	
70			0.00			0.00		0.00	
71			0.00			0.00		0.00	
72			0.00			0.00		0.00	
73			0.00			0.00		0.00	
74			0.00			0.00		0.00	
75			0.00			0.00		0.00	
76			0.00			0.00		0.00	
77			0.00			0.00		0.00	
78			0.00			0.00		0.00	
79			0.00			0.00		0.00	
80			0.00			0.00		0.00	
81			0.00			0.00		0.00	
82			0.00			0.00		0.00	
83			0.00			0.00		0.00	
84			0.00			0.00		0.00	
85			0.00			0.00		0.00	
86			0.00			0.00		0.00	
87			0.00			0.00		0.00	
88			0.00			0.00		0.00	
89			0.00			0.00		0.00	
90			0.00			0.00		0.00	
91			0.00			0.00		0.00	
92			0.00			0.00		0.00	
93			0.00			0.00		0.00	
94			0.00			0.00		0.00	
95			0.00			0.00		0.00	
96			0.00			0.00		0.00	
97			0.00			0.00		0.00	
98			0.00			0.00		0.00	
99			0.00			0.00		0.00	
100			0.00			0.00		0.00	
101			0.00			0.00		0.00	
102			0.00			0.00		0.00	
103			0.00			0.00		0.00	
104			0.00			0.00		0.00	
105			0.00			0.00		0.00	
106			0.00			0.00		0.00	
107			0.00			0.00		0.00	
108			0.00			0.00		0.00	
109			0.00			0.00		0.00	
110			0.00			0.00		0.00	
111			0.00			0.00		0.00	
112			0.00			0.00		0.00	
113			0.00			0.00		0.00	
114			0.00			0.00		0.00	
115			0.00			0.00		0.00	
116			0.00			0.00		0.00	
117			0.00			0.00		0.00	
118			0.00			0.00		0.00	
119			0.00			0.00		0.00	
120			0.00			0.00		0.00	
121			0.00			0.00		0.00	
122			0.00			0.00		0.00	
123			0.00			0.00		0.00	
124			0.00			0.00		0.00	
125			0.00			0.00		0.00	
126			0.00			0.00		0.00	
127			0.00			0.00		0.00	
128			0.00			0.00		0.00	
129			0.00			0.00		0.00	
130			0.00			0.00		0.00	
131			0.00			0.00		0.00	
132			0.00			0.00		0.00	
133			0.00			0.00		0.00	
134			0.00			0.00		0.00	
135			0.00			0.00		0.00	
136			0.00			0.00		0.00	
137			0.00			0.00		0.00	
138			0.00			0.00		0.00	
139			0.00			0.00		0.00	
140			0.00			0.00		0.00	
141			0.00			0.00		0.00	
142			0.00			0.00		0.00	
143			0.00			0.00		0.00	
144			0.00			0.00		0.00	
145			0.00			0.00		0.00	
146			0.00			0.00		0.00	
147			0.00			0.00		0.00	
148			0.00			0.00		0.00	
149			0.00			0.00		0.00	
150			0.00			0.00		0.00	
151			0.00			0.00		0.00	
152			0.00			0.00		0.00	
153			0.00			0.00		0.00	
154			0.00			0.00		0.00	
155			0.00			0.00		0.00	
156			0.00			0.00		0.00	
157			0.00			0.00		0.00	
158			0.00			0.00		0.00	
159			0.00			0.00		0.00	
160			0.00			0.00		0.00	
161			0.00			0.00		0.00	
162			0.00			0.00		0.00	
163			0.00			0.00		0.00	
164			0.00			0.00		0.00	
165			0.00			0.00		0.00	
166			0.00			0.00		0.00	
167			0.00			0.00		0.00	
168			0.00			0.00		0.00	
169			0.00			0.00		0.00	
170			0.00			0.00			

KENTUCKY AMERICAN WATER
CASE NO: 2004403
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 2002

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

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
2	1202000A	NA	NA	NA	NA	NA	662,001.00	NA
3	1202000B	NA	NA	NA	NA	NA	160,049.00	NA
4	1202000C	NA	NA	NA	NA	NA	1,480.00	NA
5	1202000D	NA	NA	NA	NA	NA	8,204.00	NA
6	1202000E	NA	NA	NA	NA	NA	46.00	NA
7	1202000F	NA	NA	NA	NA	NA	1,046.00	NA
8	1202000G	NA	NA	NA	NA	NA	(45.00)	NA
9	1202000H	NA	NA	NA	NA	NA	43,343.00	NA
10	1230000A	NA	NA	NA	NA	NA	454.00	NA
11	1230000C	NA	NA	NA	NA	NA	0.00	NA
12	1230000D	NA	NA	NA	NA	NA	(2,094.00)	NA
13	1230000F	NA	NA	NA	NA	NA	0.00	NA
14	1230000H	NA	NA	NA	NA	NA	11,398.68	NA
15	12020032	Mar-00	Oct-02	100.00%	50,000.00	65,990.00	0.00	0.00%
16	12020003	Jan-00	Dec-02	100.00%	100,000.00	69,803.00	1,138.00	1.63%
17	12020004	Mar-00	Nov-02	100.00%	94,000.00	121,461.00	0.00	0.00%
18	12020101	Apr-01	Dec-01	100.00%	350,000.00	659,244.00	0.00	0.00%
19	12020102	Feb-01	Jul-04	56.02%	1,500,000.00	1,500,000.00	58,348.00	3.89%
20	12020103	Sep-02	Jun-04	18.94%	650,000.00	650,000.00	208,305.00	32.05%
21	12020104	Jan-01	Oct-03	72.68%	1,500,000.00	2,356,593.00	189,639.00	8.05%
22	12020105	Feb-01	Oct-05	40.99%	1,500,000.00	1,500,000.00	25,446.00	1.70%
23	12020106	Aug-01	May-02	100.00%	250,000.00	248,960.00	0.00	0.00%
24	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	5,552.00	0.45%
25	12020108	Jul-01	Dec-02	100.00%	1,860,000.00	1,849,283.00	970.00	0.05%
26	12020110	Aug-01	Jun-03	77.28%	1,600,000.00	1,651,323.00	1,084,652.00	65.68%
27	12020201	Mar-02	Dec-04	30.32%	700,000.00	700,000.00	75,507.00	10.79%
28	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	1,320,958.00	39.20%
29	12020203	Dec-03	Apr-99	19.65%	450,000.00	670,000.00	0.00	0.00%
30	12029212	Sep-92	Dec-05	77.97%	6,220,000.00	6,220,000.00	237,647.00	3.82%
31	12029619	Nov-96	Dec-03	87.05%	352,200.00	3,403,518.00	2,386,730.00	70.13%
32	12029801	Feb-99	Dec-04	67.09%	350,000.00	450,000.00	246,830.00	54.85%
33	12029808	Aug-98	Dec-05	60.21%	175,000.00	100,000.00	77,924.00	77.92%
34	12029809	Aug-98	Dec-05	60.21%	480,000.00	480,000.00	76,445.00	15.93%
35	12300111	Feb-02	May-04	40.61%	1,800,000.00	1,800,000.00	331,229.00	18.40%
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
					23,031,200.00	29,087,968.00	7,213,202.68	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 Dec-02 Month

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF JANUARY 2003

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

PSCDR1 # 11
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
2									
3	1202000A	Mains. Hyd. Ser - Deposits	916,851.00			916,851.00	100.00%	916,851.00	NA
4	1202000B	Mains. Hyd. Ser - Co Exp	266,089.00			266,089.00		266,089.00	NA
5	1202000C	Services	45,510.00			45,510.00		45,510.00	NA
6	1202000D	Meters	106,815.00			106,815.00		106,815.00	NA
7	1202000E	Office Furniture & Equipment	46.00			46.00		46.00	NA
8	1202000F	Transportation Equipment	9,323.00			9,323.00		9,323.00	NA
9	1202000G	General Equipment	(45.00)			(45.00)		(45.00)	NA
10	1202000H	Miscellaneous	62,295.00			62,295.00		62,295.00	NA
11	1230000A	Mains. Hyd. Ser - Deposits- Tri Village	454.00			454.00		454.00	NA
12	1230000C	Services - Tri Village	1,132.00			1,132.00		1,132.00	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	(2,094.00)			(2,094.00)		(2,094.00)	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0MG	62,913.00	1,202.00		64,115.00		64,115.00	4.27%
17	12020103	SCADA improvements	204,086.00	5,612.00		209,698.00		209,698.00	32.26%
18	12020104	Scott County Mains	177,815.00	12,818.00		190,633.00		190,633.00	8.09%
19	12020105	Russell Cave Road Tank - 1.0 MG	26,351.00			26,351.00		26,351.00	1.76%
20	12020107	2001 Major Highway Relocations	5,130.00	464.00		5,594.00		5,594.00	0.46%
21	12020110	RRS Hydraulic Improvements	1,071,987.00	27,015.00		1,099,002.00		1,099,002.00	66.55%
22	12020201	Leestown Road Main	73,800.00	3,575.00		77,375.00		77,375.00	11.05%
23	12020202	2002 Major Highway Relocations	1,298,893.00	34,379.00		1,333,272.00		1,333,272.00	39.56%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	0.00			0.00		0.00	0.00%
28	12020303	Electrical & Reliability Improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	239,900.00			239,900.00		239,900.00	3.86%
30	12029619	Customer Service Software	2,088,883.00	318,378.00		2,407,261.00		2,407,261.00	70.73%
31	12029801	Integrated Resource Plan	213,802.00	34,890.00		248,692.00		248,692.00	55.26%
32	12029808	Surge Protection KRS	70,181.00	7,870.00		78,051.00		78,051.00	78.05%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	344,407.00	9,747.00		354,154.00		354,154.00	19.68%
35			0.00			0.00		0.00	
36			0.00			0.00		0.00	
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44			0.00			0.00		0.00	
45			<u>7,360,969.00</u>	<u>455,950.00</u>	<u>0.00</u>	<u>7,816,919.00</u>		<u>7,816,919.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

DATA REQUEST 1 #11
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KENTUCKY AMERICAN WATER
CASE NO. 2004403
CONSTRUCTIONWORK IN PROGRESS - PERCENT COMPLETE
AS OF JANUARY 2003

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

PSCDR1# 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	1202000A	NA	NA	NA	NA	NA	916,851.00	NA
3	1202000B	NA	NA	NA	NA	NA	266,089.00	NA
4	1202000C	NA	NA	NA	NA	NA	45,510.00	NA
5	1202000D	NA	NA	NA	NA	NA	106,815.00	NA
6	1202000E	NA	NA	NA	NA	NA	46.00	NA
7	1202000F	NA	NA	NA	NA	NA	9,323.00	NA
8	1202000G	NA	NA	NA	NA	NA	(45.00)	NA
9	1202000H	NA	NA	NA	NA	NA	62,295.00	NA
10	1230000A	NA	NA	NA	NA	NA	454.00	NA
11	1230000C	NA	NA	NA	NA	NA	1,132.00	NA
12	1230000D	NA	NA	NA	NA	NA	0.00	NA
13	1230000F	NA	NA	NA	NA	NA	(2,094.00)	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	58.51%	1,500,000.00	1,500,000.00	64,115.00	4.27%
16	12020103	Sep-02	Jun-04	23.79%	650,000.00	650,000.00	209,698.00	32.26%
17	12020104	Jan-01	Oct-03	75.77%	1,500,000.00	2,356,593.00	190,633.00	8.09%
18	12020105	Feb-01	Oct-05	42.81%	1,500,000.00	1,500,000.00	26,351.00	1.76%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	5,594.00	0.46%
20	12020110	Aug-01	Jun-03	81.91%	1,600,000.00	1,651,323.00	1,099,002.00	66.55%
21	12020201	Mar-02	Dec-04	33.40%	700,000.00	700,000.00	77,375.00	11.05%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	1,333,272.00	39.56%
23	12020203	Dec-03	Apr-99	17.83%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	37.04%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	-17.68%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	10.99%	700,000.00	700,000.00	0.00	0.00%
27	12020303	Jun-03	May-05	-17.29%	1,320,000.00	1,100,000.00	0.00	0.00%
28	12029212	Sep-92	Dec-05	78.61%	6,220,000.00	6,220,000.00	239,900.00	3.86%
29	12029619	Nov-96	Dec-03	88.24%	352,200.00	3,403,518.00	2,407,261.00	70.73%
30	12029801	Feb-99	Dec-04	68.54%	350,000.00	450,000.00	248,692.00	55.26%
31	12029808	Aug-98	Dec-05	61.37%	175,000.00	100,000.00	78,051.00	78.05%
32	12029809	Aug-98	Dec-05	61.37%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	44.39%	1,800,000.00	1,800,000.00	354,154.00	19.68%
34	0						0.00	
35	0						0.00	
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
46					25,947,200.00	31,473,227.00	7,816,919.00	

Note: Budget Projects A - H represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately 51,000 to \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 Jan-03 Month

DATA REQUEST 1 #11
Page 12 of 52

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF FEBRUARY 2003

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

PSCDR1 #11
PAGE 1 OF 1
Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	1,009,130.00			1,009,130.00	100.00%	1,009,130.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	318,444.00			318,444.00		318,444.00	NA
5	1202000C	Services	43,227.00			43,227.00		43,227.00	NA
6	1202000D	Meters	167,810.00			167,810.00		167,810.00	NA
7	1202000E	Office Furniture & Equipment	5,182.00			5,182.00		5,182.00	NA
8	1202000F	Transportation Equipment	1,046.00			1,046.00		1,046.00	NA
9	1202000G	General Equipment	(45.00)			(45.00)		(45.00)	NA
10	1202000H	Miscellaneous	77,283.00			77,283.00		77,283.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	454.00			454.00		454.00	NA
12	1230000C	Services - Tri Village	265.00			265.00		265.00	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	(2,094.00)			(2,094.00)		(2,094.00)	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	69,509.00	1,202.00		70,711.00		70,711.00	4.71%
17	12020103	SCADA Improvements	204,152.00	6,636.00		210,788.00		210,788.00	32.43%
18	12020104	Scott County Mains	178,182.00	13,820.00		192,002.00		192,002.00	8.15%
19	12020105	Russell Cave Road Tank - 1.0 MG	27,123.00			27,123.00		27,123.00	1.81%
20	12020107	2001 Major Highway Relocations	5,132.00	506.00		5,638.00		5,638.00	0.46%
21	12020110	RRS Hydraulic Improvements	1,284,749.00	34,060.00		1,318,809.00		1,318,809.00	79.86%
22	12020201	Leestown Road Main	74,709.00	4,051.00		78,760.00		78,760.00	11.25%
23	12020202	2002 Major Highway Relocations	534,805.00	31,949.00		566,754.00		566,754.00	16.82%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	0.00			0.00		0.00	0.00%
28	12020303	Electrical & Reliability Improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	242,387.00			242,387.00		242,387.00	3.90%
30	12029619	Customer Service Software	2,103,607.00	336,580.00		2,440,187.00		2,440,187.00	71.70%
31	12029801	Integrated Resource Plan	213,881.00	36,768.00		250,649.00		250,649.00	55.70%
32	12029808	Surge Protection KRS	70,186.00	7,999.00		78,185.00		78,185.00	78.19%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	356,239.00	11,199.00		367,438.00		367,438.00	20.41%
35			0.00					0.00	
36			0.00					0.00	
37			0.00					0.00	
38			0.00					0.00	
39			0.00					0.00	
40			0.00					0.00	
41			0.00					0.00	
42			0.00					0.00	
43			0.00					0.00	
44									
45			<u>7,061,808.00</u>	<u>484,770.00</u>	<u>0.00</u>	<u>7,546,578.00</u>		<u>7,546,578.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF FEBRUARY 2003

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

PSCDR1 #12

PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
2	1202000A	NA	NA	NA	NA	NA	1,009,130.00	NA
3	1202000B	NA	NA	NA	NA	NA	318,444.00	NA
4	1202000C	NA	NA	NA	NA	NA	43,227.00	NA
5	1202000D	NA	NA	NA	NA	NA	167,810.00	NA
6	1202000E	NA	NA	NA	NA	NA	5,182.00	NA
7	1202000F	NA	NA	NA	NA	NA	1,046.00	NA
8	1202000G	NA	NA	NA	NA	NA	(45.00)	NA
9	1202000H	NA	NA	NA	NA	NA	77,283.00	NA
10	1230000A	NA	NA	NA	NA	NA	454.00	NA
11	1230000C	NA	NA	NA	NA	NA	265.00	NA
12	1230000D	NA	NA	NA	NA	NA	0.00	NA
13	1230000F	NA	NA	NA	NA	NA	(2,094.00)	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	60.75%	1,500,000.00	1,500,000.00	70,711.00	4.71%
16	12020103	Sep-02	Jun-04	28.17%	650,000.00	650,000.00	210,788.00	32.43%
17	12020104	Jan-01	Oct-03	78.56%	1,500,000.00	2,356,593.00	192,002.00	8.15%
18	12020105	Feb-01	Oct-05	44.45%	1,500,000.00	1,500,000.00	27,123.00	1.81%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	5,638.00	0.46%
20	12020110	Aug-01	Jun-03	86.10%	1,600,000.00	1,651,323.00	1,318,809.00	79.86%
21	12020201	Mar-02	Dec-04	36.18%	700,000.00	700,000.00	78,760.00	11.25%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	566,754.00	16.82%
23	12020203	Dec-03	Apr-99	16.19%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	38.75%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	-14.40%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	21.25%	700,000.00	700,000.00	0.00	0.00%
27	12020303	Jun-03	May-05	-13.29%	1,320,000.00	1,100,000.00	0.00	0.00%
28	12029212	Sep-92	Dec-05	79.19%	6,220,000.00	6,220,000.00	242,367.00	3.90%
29	12029619	Nov-96	Dec-03	89.33%	352,200.00	3,403,518.00	2,440,167.00	71.70%
30	12029801	Feb-99	Dec-04	69.86%	350,000.00	450,000.00	250,649.00	55.70%
31	12029808	Aug-98	Dec-05	62.41%	175,000.00	100,000.00	78,185.00	78.19%
32	12029809	Aug-98	Dec-05	62.41%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	47.80%	1,800,000.00	1,800,000.00	367,438.00	20.41%
34	0						0.00	
35	0						0.00	
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
46								
47								
48								
49								
50	Feb-03	Month						
					25,947,200.00	31,473,227.00	7,548,576.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF MARCH 2003

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

PSCDR1# 11
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	1,040,404.00			1,040,404.00	100.00%	1,040,404.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	351,284.00			351,284.00		351,284.00	NA
5	1202000C	Services	74,130.00			74,130.00		74,130.00	NA
6	1202000D	Meters	195,696.00			195,696.00		195,696.00	NA
7	1202000E	Office Furniture & Equipment	14,215.00			14,215.00		14,215.00	NA
8	1202000F	Transportation Equipment	8,269.00			8,269.00		8,269.00	NA
9	1202000G	General Equipment	20,050.00			20,050.00		20,050.00	NA
10	1202000H	Miscellaneous	85,812.00			85,812.00		85,812.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	241.00			241.00		241.00	NA
12	1230000C	Services - Tri Village	0.00			0.00		0.00	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	(2,094.00)			(2,094.00)		(2,094.00)	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	73,803.00	1,202.00		75,005.00		75,005.00	5.00%
17	12020103	SCADA Improvements	272,925.00	7,920.00		280,845.00		280,845.00	43.21%
18	12020104	Scott County Mains	270,495.00	14,831.00		285,326.00		285,326.00	12.11%
19	12020105	Russell Cave Road Tank - 1.0 MG	27,187.00			27,187.00		27,187.00	1.81%
20	12020107	2001 Major Highway Relocations	5,134.00	549.00		5,683.00		5,683.00	0.47%
21	12020110	RRS Hydraulic Improvements	1,489,538.00	43,219.00		1,532,757.00		1,532,757.00	92.82%
22	12020201	Leestown Road Main	75,520.00	4,538.00		80,058.00		80,058.00	11.44%
23	12020202	2002 Major Highway Relocations	538,945.00	35,352.00		574,297.00		574,297.00	17.04%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	361.00			361.00		361.00	0.05%
28	12020303	Electrical & Reliability Improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	245,248.00			245,248.00		245,248.00	3.94%
30	12029619	Customer Service Software	2,120,120.00	355,048.00		2,475,168.00		2,475,168.00	72.72%
31	12029801	Integrated Resource Plan	213,983.00	38,660.00		252,643.00		252,643.00	56.14%
32	12029808	Surge Protection KRS	70,193.00	8,128.00		78,321.00		78,321.00	78.32%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	382,212.00	12,692.00		394,904.00		394,904.00	21.94%
35			0.00					0.00	
36			0.00					0.00	
37			0.00					0.00	
38			0.00					0.00	
39			0.00					0.00	
40			0.00					0.00	
41			0.00					0.00	
42			0.00					0.00	
43			0.00					0.00	
44									
45			<u>7,650,116.00</u>	<u>522,139.00</u>	<u>0.00</u>	<u>8,172,255.00</u>		<u>8,172,255.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

DATA REQUEST 1 #11
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KENTUCKY AMERICAN WATER
CASE NO. 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF MARCH 2003

DATA: X PRE-BASE PERIOD — FORECASTED PERIOD
N P E OF FILING: X ORIGINAL — UPDATED — REVISED
WORKPAPER REFERENCE NO(S):

PSCDR1# 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
2	1202000A	NA	NA	NA	NA	NA	1,040,404.00	NA
3	1202000B	NA	NA	NA	NA	NA	351,284.00	NA
4	1202000C	NA	NA	NA	NA	NA	74,130.00	NA
5	1202000D	NA	NA	NA	NA	NA	195,696.00	NA
6	1202000E	NA	NA	NA	NA	NA	14,215.00	NA
7	1202000F	NA	NA	NA	NA	NA	8,269.00	NA
8	1202000G	NA	NA	NA	NA	NA	20,050.00	NA
9	1202000H	NA	NA	NA	NA	NA	85,812.00	NA
10	1230000A	NA	NA	NA	NA	NA	241.00	NA
11	1230000C	NA	NA	NA	NA	NA	0.00	NA
12	1230000D	NA	NA	NA	NA	NA	0.00	NA
13	1230000F	NA	NA	NA	NA	NA	(2,094.00)	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	63.24%	1,500,000.00	1,500,000.00	75,005.00	5.00%
16	12020103	Sep-02	Jun-04	33.02%	650,000.00	650,000.00	280,845.00	43.21%
17	12020104	Jan-01	Oct-03	81.66%	1,500,000.00	2,356,593.00	285,326.00	12.11%
18	12020105	Feb-01	Oct-05	46.27%	1,500,000.00	1,500,000.00	27,187.00	1.81%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	5,683.00	0.47%
20	12020110	Aug-01	Jun-03	90.73%	1,600,000.00	1,651,323.00	1,532,757.00	92.82%
21	12020201	Mar-02	Dec-04	39.26%	700,000.00	700,000.00	80,058.00	11.44%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	574,297.00	17.04%
23	12020203	Dec-03	Apr-99	14.37%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	40.63%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	-10.77%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	32.60%	700,000.00	700,000.00	361.00	0.05%
27	12020303	Jun-03	May-05	-8.86%	1,320,000.00	1,100,000.00	0.00	0.00%
28	12029212	Sep-92	Dec-05	79.83%	6,220,000.00	6,220,000.00	245,248.00	3.94%
29	12029619	Nov-96	Dec-03	90.53%	352,200.00	3,403,518.00	2,475,168.00	72.72%
30	12029801	Feb-99	Dec-04	71.31%	350,000.00	450,000.00	252,643.00	56.14%
31	12029808	Aug-98	Dec-05	63.57%	175,000.00	100,000.00	78,321.00	78.32%
32	12029809	Aug-98	Dec-05	63.57%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	51.59%	1,800,000.00	1,800,000.00	394,904.00	21.94%
34	0						0.00	
35	0						0.00	
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
					<u>25,947,200.00</u>	<u>31,473,227.00</u>	<u>8,172,255.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount

50 Mar-03 Month

KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS
AS OF APRIL 2003

DATA: X PRE-BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKP/ PER REFERENCE NO(S):

PSCDR1#11
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	849,460.00			849,460.00	100.00%	849,460.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	404,763.00			404,763.00		404,763.00	NA
5	1202000C	Services	23,910.00			23,910.00		23,910.00	NA
6	1202000D	Meters	60,301.00			60,301.00		60,301.00	NA
7	1202000E	Office Furniture & Equipment	14,503.00			14,503.00		14,503.00	NA
8	1202000F	Transportation Equipment	8,499.00			8,499.00		8,499.00	NA
9	1202000G	General Equipment	43,187.00			43,187.00		43,187.00	NA
10	1202000H	Miscellaneous	57,262.00			57,262.00		57,262.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	241.00			241.00		241.00	NA
12	1230000C	Services - Tri Village	0.00			0.00		0.00	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	(2,094.00)			(2,094.00)		(2,094.00)	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	74,304.00	1,202.00		75,506.00		75,506.00	5.03%
17	12020103	SCADA Improvements	283,119.00	9,478.00		292,597.00		292,597.00	45.01%
18	12020104	Scott County Mains	280,435.00	16,572.00		297,007.00		297,007.00	12.60%
19	12020105	Russell Cave Road Tank - 1.0 MG	27,304.00			27,304.00		27,304.00	1.82%
20	12020107	2001 Major Highway Relocations	5,135.00	592.00		5,727.00		5,727.00	0.47%
21	12020110	RRS Hydraulic Improvements	1,506,300.00	53,516.00		1,559,816.00		1,559,816.00	94.46%
22	12020201	Leestown Road Main	75,068.00	5,028.00		80,096.00		80,096.00	11.44%
23	12020202	2002 Major Highway Relocations	422,032.00	29,405.00		451,437.00		451,437.00	13.40%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	1,728.00	5.00		1,733.00		1,733.00	0.25%
28	12020303	Electrical & Reliability improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	254,810.00			254,810.00		254,810.00	4.10%
30	12029619	Customer Service Software	2,175,148.00	374,089.00		2,549,237.00		2,549,237.00	74.90%
31	12029801	Integrated Resource Plan	221,741.00	40,607.00		262,348.00		262,348.00	58.30%
32	12029808	Surge Protection KRS	70,198.00	8,258.00		78,456.00		78,456.00	78.46%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	397,053.00	14,229.00		411,282.00		411,282.00	22.85%
35			0.00					0.00	
36			0.00					0.00	
37			0.00					0.00	
38			0.00					0.00	
39			0.00					0.00	
40			0.00					0.00	
41			0.00					0.00	
42			0.00					0.00	
43			0.00					0.00	
44									
45			<u>7,330,852.00</u>	<u>552,981.00</u>	<u>0.00</u>	<u>7,883,833.00</u>		<u>7,883,833.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

DATA REQUEST 1 #11
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KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 2003

DATA: X PRE-BASE PERIOD ___ FORE ERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REVIS
WORKPAPER REFERENCE NO(S):

PSCDR1 # 12
PAGE 1 OF 11

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.	
1									
2	1202000A	NA	NA	NA	NA	NA	849,460.00	NA	
3	1202000B	NA	NA	NA	NA	NA	404,763.00	NA	
4	1202000C	NA	NA	NA	NA	NA	23,910.00	NA	
5	12020000	NA	NA	NA	NA	NA	60,301.00	NA	
6	1202000E	NA	NA	NA	NA	NA	14,503.00	NA	
7	1202000F	NA	NA	NA	NA	NA	8,499.00	NA	
8	1202000G	NA	NA	NA	NA	NA	43,187.00	NA	
9	1202000H	NA	NA	NA	NA	NA	57,262.00	NA	
10	1230000A	NA	NA	NA	NA	NA	241.00	NA	
11	1230000C	NA	NA	NA	NA	NA	0.00	NA	
12	1230000D	NA	NA	NA	NA	NA	0.00	NA	
13	1230000F	NA	NA	NA	NA	NA	(2,094.00)	NA	
14	1230000H	NA	NA	NA	NA	NA	0.00	NA	
15	12020102	Feb-01	Jul-04	65.65%	1,500,000.00	1,500,000.00	75,506.00	5.03%	
16	12020103	Sep-02	Jun-04	37.72%	650,000.00	650,000.00	292,597.00	45.01%	
17	12020104	Jan-01	Oct-03	84.65%	1,500,000.00	2,356,593.00	297,007.00	12.60%	
18	12020105	Feb-01	Oct-05	48.03%	1,500,000.00	1,500,000.00	27,304.00	1.82%	
19	12020107	Jan-01	Mar-02	10000%	1,050,000.00	1,221,929.00	5,727.00	0.47%	
20	12020110	Aug-01	Jun-03	95.22%	1,600,000.00	1,651,323.00	1,559,816.00	94.46%	
21	12020201	Mar-02	Dec-04	42.25%	700,000.00	700,000.00	80,096.00	11.44%	
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	451,437.00	13.40%	
23	12020203	Dec-03	Apr-99	12.61%	450,000.00	670,000.00	0.00	0.00%	
24	12020204	Jun-01	Dec-05	42.46%	600,000.00	600,000.00	0.00	0.00%	
25	12020301	Jul-03	Nov-05	-7.28%	3,000,000.00	3,000,000.00	0.00	0.00%	
26	12020302	Jan-03	Oct-03	43.59%	700,000.00	700,000.00	1,733.00	0.25%	
27	12020303	Jun-03	May-05	-4.5746	1,320,000.00	1,100,000.00	0.00	0.00%	
28	12029212	Sep-92	Dec-05	80.45%	6,220,000.00	6,220,000.00	254,810.00	4.10%	
29	12029619	Nov-96	Dec-03	91.89%	352,200.00	3,403,518.00	2,549,237.00	74.90%	
30	12029801	Feb-99	Dec-04	72.72%	350,000.00	450,000.00	262,348.00	58.30%	
31	12029808	Aug-98	Dec-05	64.69%	175,000.00	100,000.00	78,456.00	78.46%	
32	12029809	Aug-98	Dec-05	64.69%	480,000.00	480,000.00	76,445.00	15.93%	
33	12300111	Feb-02	May-04	55.24%	1,800,000.00	1,800,000.00	411,262.00	22.85%	
34	0						0.00		
35	0						0.00		
36	0						0.00		
37	0						0.00		
38	0						0.00		
39	0						0.00		
40	0						0.00		
41	0						0.00		
42	0						0.00		
43	0						0.00		
44									
45									
46									
47									
48									
49									
50	Apr-03	Month							
					25,947,200.00	31,473,227.00	7,883,833.00		

Note: Budget Projects A - H 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 5200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain it5 records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF MAY 2003

DATA: X PRE-BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGIN/ UPDATED REVISED
WORKP/ PER REFERENCE NO(S):

PSCDR1# 11
PAGE 1 OF 1
Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	886,616.00			886,616.00	100.00%	886,616.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	582,093.00			582,093.00		582,093.00	NA
5	1202000C	Services	58,194.00			58,194.00		58,194.00	NA
6	1202000D	Meters	171,714.00			171,714.00		171,714.00	NA
7	1202000E	Office Furniture & Equipment	20,681.00			20,681.00		20,681.00	NA
8	1202000F	Transportation Equipment	8,507.00			8,507.00		8,507.00	NA
9	1202000G	General Equipment	44,514.00			44,514.00		44,514.00	NA
10	1202000H	Miscellaneous	108,874.00			108,874.00		108,874.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	120.00			120.00		120.00	NA
12	1230000C	Services - Tri Village	700.00			700.00		700.00	NA
13	1230000D	Meters - Tri Village	883.00			883.00		883.00	NA
14	1230000F	Transportation Equipment - Tri Village	(2,094.00)			(2,094.00)		(2,094.00)	NA
15	1230000H	Miscellaneous - Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	78,485.00	1,202.00		79,687.00		79,687.00	5.31%
17	12020103	SCADA Improvements	348,346.00	11,068.00		359,414.00		359,414.00	55.29%
18	12020104	Scott County Mains	403,438.00	18,828.00		422,266.00		422,266.00	17.92%
19	12020105	Russell Cave Road Tank - 1.0 MG	27,609.00			27,609.00		27,609.00	1.84%
20	12020107	2001 Major Highway Relocations	5,137.00	635.00		5,772.00		5,772.00	0.47%
21	12020110	RRS Hydraulic Improvements	1,573,395.00	64,156.00		1,637,551.00		1,637,551.00	99.17%
22	12020201	Leestown Road Main	75,184.00	5,523.00		80,707.00		80,707.00	11.53%
23	12020202	2002 Major Highway Relocations	427,428.00	32,841.00		460,269.00		460,269.00	13.66%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	21,331.00	40.00		21,371.00		21,371.00	3.05%
28	12020303	Electrical & Reliability Improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	259,917.00			259,917.00		259,917.00	4.18%
30	12029619	Customer Service Software	2,196,358.00	393,366.00		2,589,724.00		2,589,724.00	76.09%
31	12029801	Integrated Resource Plan	227,563.00	42,587.00		270,150.00		270,150.00	60.03%
32	12029808	Surge Protection KRS	70,203.00	8,389.00		78,592.00		78,592.00	78.59%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	602,644.00	15,795.00		618,439.00		618,439.00	34.36%
35			0.00			0.00		0.00	
36			0.00			0.00		0.00	
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44									
45			<u>8,274,285.00</u>	<u>604,430.00</u>	<u>0.00</u>	<u>8,878,715.00</u>		<u>8,888,715.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF MAY 2003

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

PSCDR1 # 12
 PAGE 1 OF 1
 Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	1202000A	NA	NA	NA	NA	NA	886,616.00	NA
3	1202000B	NA	NA	NA	NA	NA	582,093.00	NA
4	1202000C	NA	NA	NA	NA	NA	58,194.00	NA
5	1202000D	NA	NA	NA	NA	NA	171,714.00	NA
6	1202000E	NA	NA	NA	NA	NA	20,681.00	NA
7	1202000F	NA	NA	NA	NA	NA	8,507.00	NA
8	1202000G	NA	NA	NA	NA	NA	44,514.00	NA
9	1202000H	NA	NA	NA	NA	NA	108,874.00	NA
10	1230000A	NA	NA	NA	NA	NA	120.00	NA
11	1230000C	NA	NA	NA	NA	NA	700.00	NA
12	1230000D	NA	NA	NA	NA	NA	883.00	NA
13	1230000F	NA	NA	NA	NA	NA	(2,094.00)	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	68.14%	1,500,000.00	1,500,000.00	79,687.00	5.31%
16	12020103	Sep-02	Jun-04	42.57%	650,000.00	650,000.00	359,414.00	55.29%
17	12020104	Jan-01	Oct-03	87.74%	1,500,000.00	2,356,593.00	422,266.00	17.92%
18	12020105	Feb-01	Oct-05	49.85%	1,500,000.00	1,500,000.00	27,609.00	1.84%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	5,772.00	0.47%
20	12020110	Aug-01	Jun-03	99.85%	1,600,000.00	1,651,323.00	1,637,551.00	99.17%
21	12020201	Mar-02	Dec-04	45.33%	700,000.00	700,000.00	80,707.00	11.53%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	460,269.00	13.66%
23	12020203	Dec-03	Apr-99	10.79%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	44.34%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	-3.63%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	54.95%	700,000.00	700,000.00	21,371.00	3.05%
27	12020303	Jun-03	May-05	-0.14%	1,320,000.00	1,100,000.00	0.00	0.00%
28	12029212	Sep-92	Dec-05	81.09%	6,220,000.00	6,220,000.00	259,917.00	4.18%
29	12029619	Nov-96	Dec-03	92.88%	352,200.00	3,403,518.00	2,589,724.00	76.09%
30	12029801	Feb-99	Dec-04	74.18%	350,000.00	450,000.00	270,150.00	60.03%
31	12029808	Aug-98	Dec-05	65.85%	175,000.00	100,000.00	78,592.00	78.59%
32	12029809	Aug-98	Dec-05	65.85%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	59.02%	1,800,000.00	1,800,000.00	618,439.00	34.36%
34	0						0.00	
35	0						0.00	
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44							0.00	
45							0.00	
46					25,947,200.00	31,473,227.00	8,868,715.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 May-03 Month

KENTUCKY AMERICAN WATER
CASE NO. 2004-103
 CONSTRUCTIONWORK IN PROGRESS
 AS OF JUNE 2003

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

PSCDR1 # 11
 PAGE 1 OF 1
 Witness Responsible: L. Bridwell

Line Nil.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd. Ser - Deposits	801,367.00			801,367.00	100.00%	801,367.00	NA
4	1202000B	Mains, Hyd. Ser - Co Exp	266,187.00			266,187.00		266,187.00	NA
5	1202000C	Services	52,448.00			52,448.00		52,448.00	NA
6	1202000D	Meters	154,461.00			154,461.00		154,461.00	NA
7	1202000E	Office Furniture & Equipment	47,626.00			47,626.00		47,626.00	NA
8	1202000F	Transportation Equipment	8,507.00			8,507.00		8,507.00	NA
9	1202000G	General Equipment	99,304.00			99,304.00		99,304.00	NA
10	1202000H	Miscellaneous	71,717.00			71,717.00		71,717.00	NA
11	1230000A	Mains, Hyd. Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	9,164.00			9,164.00		9,164.00	NA
13	1230000D	Meters - Tri Village	556.00			556.00		556.00	NA
14	1230000F	Transportation Equipment Tri Village	(2,094.00)			(2,094.00)		(2,094.00)	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	84,260.00	1,202.00		85,462.00		85,462.00	5.70%
17	12020103	SCADA Improvements	353,421.00	13,160.00		366,581.00		366,581.00	56.40%
18	12020104	Scott County Mains	472,053.00	21,633.00		493,686.00		493,686.00	20.95%
19	12020105	Russell Cave Road Tank - 1.0 MG	27,728.00			27,728.00		27,728.00	1.85%
20	12020107	2001 Major Highway Relocations	5,139.00	679.00		5,818.00		5,818.00	0.48%
21	12020110	RRS Hydraulic Improvements	(67,490.00)	69,769.00		2,279.00		2,279.00	0.14%
22	12020201	Leestown Road Main	75,219.00	6,022.00		81,241.00		81,241.00	11.61%
23	12020202	2002 Major Highway Relocations	427,717.00	36,320.00		464,037.00		464,037.00	13.77%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	354,431.00	5,007.00		359,438.00		359,438.00	51.35%
28	12020303	Electrical & Reliability Improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	266,350.00			266,350.00		266,350.00	4.28%
30	12029619	Customer Service Software	2,214,962.00	412,994.00		2,627,956.00		2,627,956.00	77.21%
31	12029801	Integrated Resource Plan	237,827.00	44,628.00		282,455.00		282,455.00	62.77%
32	12029808	Surge Protection KRS	70,210.00	8,522.00		78,732.00		78,732.00	78.73%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	774,836.00	19,015.00		793,851.00		793,851.00	44.10%
35			0.00					0.00	
36			0.00					0.00	
37			0.00					0.00	
38			0.00					0.00	
39			0.00					0.00	
40			0.00					0.00	
41			0.00					0.00	
42			0.00					0.00	
43			0.00					0.00	
44									
45			<u>6,893,251.00</u>	<u>620,054.00</u>	<u>0.00</u>	<u>7,513,305.00</u>		<u>7,521,302.00</u>	
46									

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

DATA REQUEST 1 #11
Page 21 of 52

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JUNE 2003

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

PSCDR1 #12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	1202000A	NA	NA	NA	NA	NA	801,367.00	NA
3	1202000B	NA	NA	NA	NA	NA	266,187.00	NA
4	1202000C	NA	NA	NA	NA	NA	52,448.00	NA
5	1202000D	NA	NA	NA	NA	NA	154,461.00	NA
6	1202000E	NA	NA	NA	NA	NA	47,626.00	NA
7	1202000F	NA	NA	NA	NA	NA	8,507.00	NA
8	1202000G	NA	NA	NA	NA	NA	99,304.00	NA
9	1202000H	NA	NA	NA	NA	NA	71,717.00	NA
10	1230000A	NA	NA	NA	NA	NA	0.00	NA
11	1230000C	NA	NA	NA	NA	NA	9,164.00	NA
12	1230000D	NA	NA	NA	NA	NA	556.00	NA
13	1230000F	NA	NA	NA	NA	NA	(2,094.00)	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	70.55%	1,500,000.00	1,500,000.00	85,462.00	5.70%
16	12020103	Sep-02	Jun-04	47.26%	650,000.00	650,000.00	366,581.00	56.40%
17	12020104	Jan-01	Oct-03	90.73%	1,500,000.00	2,356,593.00	493,686.00	20.95%
18	12020105	Feb-01	Oct-05	51.61%	1,500,000.00	1,500,000.00	27,728.00	1.85%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	5,818.00	0.48%
20	12020110	Aug-01	Jun-03	100.00%	1,600,000.00	1,651,323.00	2,279.00	0.14%
21	12020201	Mar-02	Dec-04	48.31%	700,000.00	700,000.00	81,241.00	11.61%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	464,037.00	13.77%
23	12020203	Dec-03	Apr-99	9.03%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	46.17%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	-0.12%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	65.93%	700,000.00	700,000.00	359,438.00	51.35%
27	12020303	Jun-03	May-05	4.14%	1,320,000.00	1,100,000.00	0.00	0.00%
28	12029212	Sep-92	Dec-05	81.71%	6,220,000.00	6,220,000.00	266,350.00	4.28%
29	12029619	Nov-96	Dec-03	94.04%	352,200.00	3,403,518.00	2,627,956.00	77.21%
30	12029801	Feb-99	Dec-04	75.59%	350,000.00	450,000.00	282,455.00	62.77%
31	12029808	Aug-98	Dec-05	66.97%	175,000.00	100,000.00	78,732.00	78.73%
32	12029809	Aug-98	Dec-05	66.97%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	62.68%	1,800,000.00	1,800,000.00	793,851.00	44.10%
34	0						0.00	
35	0						0.00	
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
46					25,947,200.00	31,473,227.00	7,521,302.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 Jun-03 Month

DATA REQUEST 1 #11
Page 22 of 52

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
 CONSTRUCTION WORK IN PROGRESS
 AS OF JULY 2003

DATA: X PRE-BASE PERIOD — FORECASTED PERIOD
 N P E OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):

PSCDR1# 11
 PAGE 1 OF 1
 Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	120200A	Mains, Hyd, Ser - Deposits	764,500.00			764,500.00	100.00%	764,500.00	NA
4	120200B	Mains, Hyd, Ser - Co Exp	293,616.00			293,616.00		293,616.00	NA
5	120200C	Services	71,811.00			71,811.00		71,811.00	NA
6	120200D	Meters	38,963.00			38,963.00		38,963.00	NA
7	120200E	Office Furniture & Equipment	49,196.00			49,196.00		49,196.00	NA
8	120200F	Transportation Equipment	8,507.00			8,507.00		8,507.00	NA
9	120200G	General Equipment	97,847.00			97,847.00		97,847.00	NA
10	120200H	Miscellaneous	72,422.00			72,422.00		72,422.00	NA
11	123000A	Mains, Hyd, Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	123000C	Services - Tri Village	0.00			0.00		0.00	NA
13	123000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	123000F	Transportation Equipment Tri Village	(2,094.00)			(2,094.00)		(2,094.00)	NA
15	123000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	84,998.00	1,202.00		86,200.00		86,200.00	5.75%
17	12020103	SCADA Improvements	353,840.00	15,284.00		369,124.00		369,124.00	56.79%
18	12020104	Scott County Mains	4,979,860.00	24,942.00		5,004,802.00		5,004,802.00	212.37%
19	12020105	Russell Cave Road Tank - 1.0 MG	27,735.00			27,735.00		27,735.00	1.85%
20	12020107	2001 Major Highway Relocations	5,142.00	722.00		5,864.00		5,864.00	0.48%
21	12020110	RRS Hydraulic Improvements	6,007.00	1,974.00		7,981.00		7,981.00	0.48%
22	12020201	Leestown Road Main	75,250.00	6,525.00		81,775.00		81,775.00	11.68%
23	12020202	2002 Major Highway Relocations	427,836.00	39,835.00		467,671.00		467,671.00	13.88%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	449,014.00	8,078.00		457,092.00		457,092.00	65.30%
28	12020303	Electrical & Reliability Improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	268,198.00			268,198.00		268,198.00	4.31%
30	12029619	Customer Service Software	2,232,998.00	432,894.00		2,665,892.00		2,665,892.00	78.33%
31	12029801	Integrated Resource Plan	238,544.00	46,764.00		285,308.00		285,308.00	63.40%
32	12029808	Surge Protection KRS	70,218.00	8,655.00		78,873.00		78,873.00	78.87%
33	12029809	Upgrade Can Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	786,553.00	23,336.00		809,889.00		809,889.00	44.99%
35			0.00			0.00		0.00	
36			0.00			0.00		0.00	
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44									
45			<u>11,477,406.00</u>	<u>610,211.00</u>	<u>0.00</u>	<u>12,087,617.00</u>		<u>12,087,617.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 2003

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

PSCDR1 #12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	1202000A	NA	NA	NA	NA	NA	764,500.00	NA
3	1202000B	NA	NA	NA	NA	NA	293,616.00	NA
4	1202000C	NA	NA	NA	NA	NA	71,811.00	NA
5	1202000D	NA	NA	NA	NA	NA	38,963.00	NA
6	1202000E	NA	NA	NA	NA	NA	49,196.00	NA
7	1202000F	NA	NA	NA	NA	NA	8,507.00	NA
8	1202000G	NA	NA	NA	NA	NA	97,847.00	NA
9	1202000H	NA	NA	NA	NA	NA	72,422.00	NA
10	1230000A	NA	NA	NA	NA	NA	0.00	NA
11	1230000C	NA	NA	NA	NA	NA	0.00	NA
12	1230000D	NA	NA	NA	NA	NA	0.00	NA
13	1230000F	NA	NA	NA	NA	NA	(2,094.00)	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	73.03%	1,500,000.00	1,500,000.00	86,200.00	5.75%
16	12020103	Sep-02	Jun-04	52.11%	650,000.00	650,000.00	369,124.00	56.79%
17	12020104	Jan-01	Oct-03	93.82%	1,500,000.00	2,356,593.00	5,004,802.00	212.37%
18	12020105	Feb-01	Oct-05	53.44%	1,500,000.00	1,500,000.00	27,735.00	1.85%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	5,864.00	0.48%
20	12020110	Aug-01	Jun-03	100.00%	1,600,000.00	1,651,323.00	7,981.00	0.48%
21	12020201	Mar-02	Dec-04	51.39%	700,000.00	700,000.00	81,775.00	11.68%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	467,671.00	13.88%
23	12020203	Dec-03	Apr-99	7.21%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	48.05%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	3.51%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	77.29%	700,000.00	700,000.00	457,092.00	65.30%
27	12020303	Jun-03	May-05	8.57%	1,320,000.00	1,100,000.00	0.00	0.00%
28	12029212	Sep-92	Dec-05	82.35%	6,220,000.00	6,220,000.00	268,198.00	4.31%
29	12029619	Nov-96	Dec-03	95.24%	352,200.00	3,403,518.00	2,665,892.00	78.33%
30	12029801	Feb-99	Dec-04	77.04%	350,000.00	450,000.00	285,308.00	63.40%
31	12029808	Aug-98	Dec-05	68.12%	175,000.00	100,000.00	78,873.00	78.87%
32	12029809	Aug-98	Dec-05	68.12%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	66.46%	1,800,000.00	1,800,000.00	809,889.00	44.99%
34	0	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
35	0	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
46								
47								
48								
49								
50	Jul-03	Month						
					#N/A	#N/A	12,087,617.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
JCTION WORK IN PF
AS OF AUGUST 2003

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

PSCDR1#11
 PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	732,696.00			732,696.00	100.00%	732,696.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	355,426.00			355,426.00		355,426.00	NA
5	1202000C	Services	84,542.00			84,542.00		84,542.00	NA
6	1202000D	Meters	116,406.00			116,406.00		116,406.00	NA
7	1202000E	Office Furniture & Equipment	50,300.00			50,300.00		50,300.00	NA
8	1202000F	Transportation Equipment	14,274.00			14,274.00		14,274.00	NA
9	1202000G	General Equipment	98,269.00			98,269.00		98,269.00	NA
10	1202000H	Miscellaneous	55,722.00			55,722.00		55,722.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	15,227.00			15,227.00		15,227.00	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	(2,094.00)			(2,094.00)		(2,094.00)	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	90,598.00	1,202.00		91,800.00		91,800.00	6.12%
17	12020103	SCADA Improvements	376,403.00	17,430.00		393,833.00		393,833.00	60.59%
18	12020104	Scott County Mains	497,473.00	28,420.00		525,893.00		525,893.00	22.32%
19	12020105	Russell Cave Road Tank - 1.0 MG	27,983.00			27,983.00		27,983.00	1.87%
20	12020107	2001 Major Highway Relocations	5,153.00	767.00		5,920.00		5,920.00	0.48%
21	12020110	RRS Hydraulic Improvements	26,472.00	1,974.00		28,446.00		28,446.00	1.72%
22	12020201	Leestown Road Main	76,426.00	7,032.00		83,458.00		83,458.00	11.92%
23	12020202	2002 Major Highway Relocations	432,337.00	43,391.00		475,728.00		475,728.00	14.12%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	421,689.00	11,213.00		432,902.00		432,902.00	61.84%
28	12020303	Electrical & Reliability Improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	273,598.00			273,598.00		273,598.00	4.40%
30	12029619	Customer Service Software	2,321,854.00	453,294.00		2,775,148.00		2,775,148.00	81.54%
31	12029801	Integrated Resource Plan	244,944.00	48,958.00		293,902.00		293,902.00	65.31%
32	12029808	Surge Protection KRS	70,252.00	8,790.00		79,042.00		79,042.00	79.04%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	868,870.00	29,083.00		897,953.00		897,953.00	49.89%
35			0.00			0.00		0.00	
36			0.00			0.00		0.00	
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44									
45			<u>7,994,982.00</u>	<u>664,554.00</u>	<u>0.00</u>	<u>7,000,040.00</u>		<u>7,982,819.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 2003

DATA: X PRE-BASE PERIOD ___ FORECASTED PERIOD
N P E OF FILING: X ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	1202000A	NA	NA	NA	NA	NA	732,696.00	NA
3	1202000B	NA	NA	NA	NA	NA	355,426.00	NA
4	1202000C	NA	NA	NA	NA	NA	84,542.00	NA
5	1202000D	NA	NA	NA	NA	NA	116,406.00	NA
6	1202000E	NA	NA	NA	NA	NA	50,300.00	NA
7	1202000F	NA	NA	NA	NA	NA	14,274.00	NA
8	1202000G	NA	NA	NA	NA	NA	98,269.00	NA
9	1202000H	NA	NA	NA	NA	NA	55,722.00	NA
10	1230000A	NA	NA	NA	NA	NA	0.00	NA
11	1230000C	NA	NA	NA	NA	NA	15,227.00	NA
12	1230000D	NA	NA	NA	NA	NA	0.00	NA
13	1230000F	NA	NA	NA	NA	NA	(2,094.00)	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	75.52%	1,500,000.00	1,500,000.00	91,800.00	6.12%
16	12020103	Sep-02	Jun-04	56.96%	650,000.00	650,000.00	393,833.00	60.59%
17	12020104	Jan-01	Oct-03	96.91%	1,500,000.00	2,356,593.00	525,893.00	22.32%
18	12020105	Feb-01	Oct-05	55.26%	1,500,000.00	1,500,000.00	27,983.00	1.87%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	5,920.00	0.48%
20	12020110	Aug-01	Jun-03	100.00%	1,600,000.00	1,651,323.00	28,446.00	1.72%
21	12020201	Mar-02	Dec-04	54.47%	700,000.00	700,000.00	83,458.00	11.92%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	475,728.00	14.12%
23	12020203	Dec-03	Apr-99	5.40%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	49.94%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	7.14%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	88.64%	700,000.00	700,000.00	432,902.00	61.84%
27	12020303	Jun-03	May-05	13.00%	1,320,000.00	1,100,000.00	0.00	0.00%
28	12029212	Sep-92	Dec-05	82.99%	6,220,000.00	6,220,000.00	273,598.00	4.40%
29	12029619	Nov-96	Dec-03	96.44%	352,200.00	3,403,518.00	2,775,148.00	81.54%
30	12029801	Feb-99	Dec-04	78.50%	350,000.00	450,000.00	293,902.00	65.31%
31	12029808	Aug-98	Dec-05	69.28%	175,000.00	100,000.00	79,042.00	79.04%
32	12029809	Aug-98	Dec-05	69.28%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	70.24%	1,800,000.00	1,800,000.00	897,953.00	49.89%
34	0	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
35	0	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
					#N/A	#N/A	7,962,81900	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 Aug-03 Month

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF SEPTEMBER 2003

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

PSCDR1 # 11
 PAGE 1 OF 1
 Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	685,127.00			685,127.00	100.00%	685,127.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	372,468.00			372,468.00		372,468.00	NA
5	1202000C	Services	204,941.00			204,941.00		204,941.00	NA
6	1202000D	Meters	41,724.00			41,724.00		41,724.00	NA
7	1202000E	Office Furniture & Equipment	54,325.00			54,325.00		54,325.00	NA
8	1202000F	Transportation Equipment	12,623.00			12,623.00		12,623.00	NA
9	1202000G	General Equipment	52,965.00			52,965.00		52,965.00	NA
10	1202000H	Miscellaneous	159,405.00			159,405.00		159,405.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	16,365.00			16,365.00		16,365.00	NA
13	1230000D	Meters - Tri Village	18,227.00			18,227.00		18,227.00	NA
14	1230000F	Transportation Equipment Tri Village	0.00			0.00		0.00	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	92,083.00	1,202.00		93,285.00		93,285.00	6.22%
17	12020103	SCADA Improvements	383,115.00	19,594.00		402,709.00		402,709.00	61.96%
18	12020104	Scott County Mains	602,846.00	32,014.00		634,860.00		634,860.00	26.94%
19	12020105	Russell Cave Road Tank - 1.0 MG	28,275.00			28,275.00		28,275.00	1.89%
20	12020107	2001 Major Highway Relocations	5,159.00	811.00		5,970.00		5,970.00	0.49%
21	12020110	RRS Hydraulic Improvements	557.00	0.00		557.00		557.00	0.03%
22	12020201	Leestown Road Main	76,509.00	7,544.00		84,053.00		84,053.00	12.01%
23	12020202	2002 Major Highway Relocations	433,397.00	47,003.00		480,400.00		480,400.00	14.26%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	27,506.00	11,273.00		38,779.00		38,779.00	5.54%
28	12020303	Electrical & Reliability Improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	275,858.00			275,858.00		275,858.00	4.44%
30	12029619	Customer Service Software	2,354,933.00	474,332.00		2,829,265.00		2,829,265.00	83.13%
31	12029801	Integrated Resource Plan	245,334.00	51,179.00		296,513.00		296,513.00	65.89%
32	12029808	Surge Protection KRS	70,249.00	8,925.00		79,174.00		79,174.00	79.17%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	1,038,339.00	36,940.00		1,075,279.00		1,075,279.00	59.74%
35			0.00			0.00		0.00	
36			0.00			0.00		0.00	
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44			0.00			0.00		0.00	
45			<u>7,328,775.00</u>	<u>690,817.00</u>	<u>0.00</u>	<u>8,019,592.00</u>		<u>8,019,592.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF SEPTEMBER 2003

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

PSCDR1 # 12
 PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	1202000A	NA	NA	NA	NA	NA	685,127.00	NA
3	1202000B	NA	NA	NA	NA	NA	372,468.00	NA
4	1202000C	NA	NA	NA	NA	NA	204,941.00	NA
5	1202000D	NA	NA	NA	NA	NA	41,724.00	NA
6	1202000E	NA	NA	NA	NA	NA	54,325.00	NA
7	1202000F	NA	NA	NA	NA	NA	12,623.00	NA
8	1202000G	NA	NA	NA	NA	NA	52,965.00	NA
9	1202000H	NA	NA	NA	NA	NA	159,405.00	NA
10	1230000A	NA	NA	NA	NA	NA	0.00	NA
11	1230000C	NA	NA	NA	NA	NA	16,365.00	NA
12	1230000D	NA	NA	NA	NA	NA	18,227.00	NA
13	1230000F	NA	NA	NA	NA	NA	0.00	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	77.93%	1,500,000.00	1,500,000.00	93,285.00	6.22%
16	12020103	Sep-02	Jun-04	61.66%	650,000.00	650,000.00	402,709.00	61.96%
17	12020104	Jan-01	Oct-03	99.90%	1,500,000.00	2,356,593.00	634,860.00	26.94%
18	12020105	Feb-01	Oct-05	57.02%	1,500,000.00	1,500,000.00	28,275.00	1.89%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	5,970.00	0.49%
20	12020110	Aug-01	Jun-03	100.00%	1,600,000.00	1,651,323.00	557.00	0.03%
21	12020201	Mar-02	Dec-04	57.46%	700,000.00	700,000.00	84,053.00	12.01%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	400,400.00	14.20%
23	12020203	Dec-03	Apr-99	3.64%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	51.76%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	10.66%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	99.63%	700,000.00	700,000.00	38,779.00	5.54%
27	12020303	Jun-03	May-05	17.29%	1,320,000.00	1,100,000.00	0.00	0.00%
28	12029212	Sep-92	Dec-05	83.61%	6,220,000.00	6,220,000.00	275,858.00	4.44%
29	12029619	Nov-96	Dec-03	97.60%	352,200.00	3,403,518.00	2,829,265.00	83.13%
30	12029801	Feb-99	Dec-04	79.91%	350,000.00	450,000.00	296,513.00	65.89%
31	12029808	Aug-98	Dec-05	70.40%	175,000.00	100,000.00	79,174.00	79.17%
32	12029809	Aug-98	Dec-05	70.40%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	73.90%	1,800,000.00	1,800,000.00	1,075,279.00	59.74%
34	0	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
35	0	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
46					#N/A	#N/A	8,019,592.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 Sep-03 Month

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
JCTION WORK IN PR _
AS OF OCTOBER 2003

DATA: X BASE PERIOD — FORECASTED PERIOD
 N P E OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):

PSCDR1 #11
PAGE 1 OF 1
 Witness **Responsible: L. Bridwell**

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
2									
3	1202000A	Mains, Hyd, Ser - Deposits	772,489.00			772,489.00	100.00%	772,489.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	461,077.00			461,077.00		461,077.00	NA
5	1202000C	Services	80,573.00			80,573.00		80,573.00	NA
6	1202000D	Meters	117,757.00			117,757.00		117,757.00	NA
7	1202000E	Office Furniture & Equipment	54,931.00			54,931.00		54,931.00	NA
8	1202000F	Transportation Equipment	6,747.00			6,747.00		6,747.00	NA
9	1202000G	General Equipment	30,064.00			30,064.00		30,064.00	NA
10	1202000H	Miscellaneous	54,675.00			54,675.00		54,675.00	NA
11	1230000A	Mainr. Hyd, Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	2,355.00			2,355.00		2,355.00	NA
13	1230000D	Meters - Tri Village	20,497.00			20,497.00		20,497.00	NA
14	1230000F	Transportation Equipment Tri Village	0.00			0.00		0.00	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	99,887.00	1,202.00		101,089.00		101,089.00	6.74%
17	12020103	SCADA Improvements	459,712.00	21,802.00		481,514.00		481,514.00	74.08%
18	12020104	Scott County Mains	558,897.00	36,027.00		594,924.00		594,924.00	25.25%
19	12020105	Russell Cave Road Tank - 1.0 MG	28,285.00			28,285.00		28,285.00	1.89%
20	12020107	2001 Major Highway Relocations	5,160.00	856.00		6,016.00		6,016.00	0.49%
21	12020110	RRS Hydraulic Improvements	6,117.00	0.00		6,117.00		6,117.00	0.37%
22	12020201	Leestown Road Main	75,896.00	8,080.00		83,956.00		83,956.00	11.99%
23	12020202	2002 Major Highway Relocations	495,209.00	50,645.00		545,854.00		545,854.00	16.20%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	(68,946.00)	83.00		(68,863.00)		(68,863.00)	-9.84%
28	12020303	Electrical & Reliability Improvements	0.00			0.00		0.00	0.00%
29	12029212	Source of Supply Development	278,144.00			278,144.00		278,144.00	4.47%
30	12029619	Customer Service Software	2,441,704.00	495,778.00		2,937,482.00		2,937,482.00	86.31%
31	12029801	Integrated Resource Plan	245,383.00	53,418.00		298,801.00		298,801.00	66.40%
32	12029808	Surge Protection KRS	70,272.00	9,062.00		79,334.00		79,334.00	79.33%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	1,122,126.00	46,274.00		1,168,400.00		1,168,400.00	64.91%
35			0.00			0.00		0.00	
36			0.00			0.00		0.00	
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44									
45			<u>7,495,456.00</u>	<u>723,207.00</u>	<u>0.00</u>	<u>8,218,663.00</u>		<u>8,218,663.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKYAMEMCAN WATER
CASE NO: 2004-103
 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
 AS OF OCTOBER 2003

DATA: X PRE-BASE PERIOD FORECASTED PER.OD
 TYPE OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):

PSCDR1 #12
 PAGE 11 OF 11

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	1202000A	NA	NA	NA	NA	NA	772,489.00	NA
3	1202000B	NA	NA	NA	NA	NA	461,077.00	NA
4	1202000C	NA	NA	NA	NA	NA	80,573.00	NA
5	1202000D	NA	NA	NA	NA	NA	117,757.00	NA
6	1202000E	NA	NA	NA	NA	NA	54,931.00	NA
7	1202000F	NA	NA	NA	NA	NA	6,747.00	NA
8	1202000G	NA	NA	NA	NA	NA	30,064.00	NA
9	1202000H	NA	NA	NA	NA	NA	54,675.00	NA
10	1230000A	NA	NA	NA	NA	NA	0.00	NA
11	1230000C	NA	NA	NA	NA	NA	2,355.00	NA
12	1230000D	NA	NA	NA	NA	NA	20,497.00	NA
13	1230000F	NA	NA	NA	NA	NA	0.00	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	80.42%	1,500,000.00	1,500,000.00	101,089.00	6.74%
16	12020103	Sep-02	Jun-04	66.51%	650,000.00	650,000.00	481,514.00	74.08%
17	12020104	Jan-01	Oct-03	100.00%	1,500,000.00	2,356,593.00	594,924.00	25.25%
18	12020105	Feb-01	Oct-05	58.84%	1,500,000.00	1,500,000.00	28,285.00	1.89%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	6,016.00	0.49%
20	12020110	Aug-01	Jun-03	100.00%	1,600,000.00	1,651,323.00	6,117.00	0.37%
21	12020201	Mar-02	Dec-04	60.54%	700,000.00	700,000.00	83,956.00	11.99%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	545,854.00	16.20%
23	12020203	Dec-03	Apr-99	1.82%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	53.65%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	14.29%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	100.00%	700,000.00	700,000.00	(68,863.00)	-9.84%
27	12020303	Jun-03	May-05	21.71%	1,320,000.00	1,100,000.00	0.00	0.00%
28	12029212	Sep-92	Dec-05	84.25%	6,220,000.00	6,220,000.00	278,144.00	4.47%
29	12029619	Nov-96	Dec-03	98.80%	352,200.00	3,403,518.00	2,937,482.00	86.31%
30	12029801	Feb-99	Dec-04	81.36%	350,000.00	450,000.00	298,801.00	66.40%
31	12029808	Aug-98	Dec-05	71.56%	175,000.00	100,000.00	79,334.00	79.33%
32	12029809	Aug-98	Dec-05	71.56%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	77.68%	1,800,000.00	1,800,000.00	1,168,400.00	64.91%
34	0	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
35	0	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45					#N/A	#N/A	8,218,663.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 Oct-03 Month

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 2003

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

PSCDR1 # 11
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd. Ser - Deposits	535,361.00			535,361.00	100.00%	535,361.00	NA
4	1202000B	Mains, Hyd. Ser - Co Exp	454,002.00			454,002.00		454,002.00	NA
5	1202000C	services	196,050.00			196,050.00		196,050.00	NA
6	1202000D	Meters	96,976.00			96,976.00		96,976.00	NA
7	1202000E	Office Furniture & Equipment	48,645.00			48,645.00		48,645.00	NA
8	1202000F	Transportation Equipment	6,747.00			6,747.00		6,747.00	NA
9	1202000G	General Equipment	92,316.00			92,316.00		92,316.00	NA
10	1202000H	Miscellaneous	149,550.00			149,550.00		149,550.00	NA
11	1230000A	Mains, Hyd. Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	4,587.00			4,587.00		4,587.00	NA
13	1230000D	Meters - Tri Village	7,098.00			7,098.00		7,098.00	NA
14	1230000F	Transportation Equipment Tri Village	0.00			0.00		0.00	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	378,565.00	1,476.00		380,041.00		380,041.00	25.34%
17	12020103	SCADA Improvements	257,423.00	13,256.00		270,679.00		270,679.00	41.64%
18	12020104	Scott County Mains	218,385.00	37,285.00		255,670.00		255,670.00	10.85%
19	12020105	Russell Cave Road Tank - 1.0 MG	31,790.00			31,790.00		31,790.00	2.12%
20	12020107	2001 Major Highway Relocations	0.00	0.00		0.00		0.00	0.00%
21	12020110	RRS Hydraulic Improvements	258.00	0.00		258.00		258.00	0.02%
22	12020201	Leestown Road Main	75,911.00	8,581.00		84,492.00		84,492.00	12.07%
23	12020202	2002 Major Highway Relocations	146,336.00	52,950.00		199,286.00		199,286.00	5.91%
24	12020203	Replace Traveling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	3,668.00	101.00		3,769.00		3,769.00	0.54%
28	12020303	Electrical & Reliability Improvements	566.00			566.00		566.00	0.05%
29	12029212	Source of Supply Development	279,308.00			279,308.00		279,308.00	4.49%
30	12029619	Customer Service Software	60,848.00	22,365.00		83,213.00		83,213.00	2.44%
31	12029801	integrated Resource Plan	245,452.00	55,672.00		301,124.00		301,124.00	66.92%
32	12029808	Surge Protection KRS	70,276.00	9,200.00		79,476.00		79,476.00	79.48%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	394,374.00	30,272.00		424,646.00		424,646.00	23.59%
35			0.00			0.00		0.00	
36			0.00			0.00		0.00	
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44									
45			<u>3,830,937.00</u>	<u>231,158.00</u>	<u>0.00</u>	<u>4,062,095.00</u>		<u>4,062,095.00</u>	
46									

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 2003

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

PSCDR1 #12
 PAGE 1 OF 1
 Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	1202000A	NA	NA	NA	NA	NA	535,361.00	NA
3	1202000B	NA	NA	NA	NA	NA	454,002.00	NA
4	1202000C	NA	NA	NA	NA	NA	196,050.00	NA
5	1202000D	NA	NA	NA	NA	NA	96,976.00	NA
6	1202000E	NA	NA	NA	NA	NA	48,645.00	NA
7	1202000F	NA	NA	NA	NA	NA	6,747.00	NA
8	1202000G	NA	NA	NA	NA	NA	92,316.00	NA
9	1202000H	NA	NA	NA	NA	NA	149,550.00	NA
10	1230000A	NA	NA	NA	NA	NA	0.00	NA
11	1230000C	NA	NA	NA	NA	NA	4,587.00	NA
12	1230000D	NA	NA	NA	NA	NA	7,098.00	NA
13	1230000F	NA	NA	NA	NA	NA	0.00	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	82.83%	1,500,000.00	1,500,000.00	380,041.00	25.34%
16	12020103	Sep-02	Jun-04	71.21%	650,000.00	650,000.00	270,679.00	41.64%
17	12020104	Jan-01	Oct-03	100.00%	1,500,000.00	2,356,593.00	255,670.00	10.85%
18	12020105	Feb-01	Oct-05	60.60%	1,500,000.00	1,500,000.00	31,790.00	2.12%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	0.00	0.00%
20	12020110	Aug-01	Jun-03	100.00%	1,600,000.00	1,651,323.00	258.00	0.02%
21	12020201	Mar-02	Dec-04	63.52%	700,000.00	700,000.00	84,492.00	12.07%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	199,286.00	5.91%
23	12020203	Dec-03	Apr-99	0.06%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	55.47%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	17.80%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	100.00%	700,000.00	700,000.00	3,769.00	0.54%
27	12020303	Jun-03	May-05	26.00%	1,320,000.00	1,100,000.00	566.00	0.05%
28	12029212	Sep-92	Dec-05	84.87%	6,220,000.00	6,220,000.00	279,308.00	4.49%
29	12029619	Nov-96	Dec-03	99.96%	352,200.00	3,403,518.00	83,213.00	2.44%
30	12029801	Feb-99	Dec-04	82.77%	350,000.00	450,000.00	301,124.00	66.92%
31	12029808	Aug-98	Dec-05	72.68%	175,000.00	100,000.00	79,476.00	79.48%
32	12029809	Aug-98	Dec-05	72.68%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	81.34%	1,800,000.00	1,800,000.00	424,646.00	23.59%
34	0						0.00	
35	0						0.00	
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44							0.00	
45							0.00	
46							25,947,200.00	
47							31,473,227.00	
48							4,062,095.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 Nov-03 Month

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 2003

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

PSCDR1 # 11
PAGE 1 OF 1
Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	1202000A	Mains, Hyd, Ser - Deposits	872,469.00			872,469.00	100.00%	872,469.00	NA
4	1202000B	Mains, Hyd, Ser - Co Exp	480,127.00			480,127.00		480,127.00	NA
5	1202000C	Services	3,462.00			3,462.00		3,462.00	NA
6	1202000D	Meters	8,418.00			8,418.00		8,418.00	NA
7	1202000E	Office Furniture & Equipment	19,261.00			19,261.00		19,261.00	NA
8	1202000F	Transportation Equipment	6,747.00			6,747.00		6,747.00	NA
9	1202000G	General Equipment	81,389.00			81,389.00		81,389.00	NA
10	1202000H	Miscellaneous	79,014.00			79,014.00		79,014.00	NA
11	1230000A	Mains, Hyd, Ser - Deposits - Tri Village	0.00			0.00		0.00	NA
12	1230000C	Services - Tri Village	0.00			0.00		0.00	NA
13	1230000D	Meters - Tri Village	0.00			0.00		0.00	NA
14	1230000F	Transportation Equipment Tri Village	0.00			0.00		0.00	NA
15	1230000H	Miscellaneous Tri Village	0.00			0.00		0.00	NA
16	12020102	Ground Storage Tank - 3.0 MG	827,869.00	5,278.00		833,147.00		833,147.00	55.54%
17	12020103	SCADA Improvements	320,368.00	14,609.00		334,977.00		334,977.00	51.53%
18	12020104	Scott County Mains	(142.00)			(142.00)		(142.00)	-0.01%
19	12020105	Russell Cave Road Tank - 1.0 MG	62,826.00			62,826.00		62,826.00	4.19%
20	12020107	2001 Major Highway Relocations	0.00			0.00		0.00	0.00%
21	12020110	RRS Hydraulic Improvements	228,437.00			228,437.00		228,437.00	13.83%
22	12020201	Leestown Road Main	97,963.00	9,188.00		107,151.00		107,151.00	15.31%
23	12020202	2002 Major Highway Relocations	5,417.00	46.00		5,463.00		5,463.00	0.16%
24	12020203	Replace Travelling Screen & Housing	0.00			0.00		0.00	0.00%
25	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
26	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
27	12020302	2003 Major Highway Relocations	2,377.00	101.00		2,478.00		2,478.00	0.35%
28	12020303	Electrical & Reliability Improvements	7,200.00	29.00		7,229.00		7,229.00	0.66%
29	12029212	Source of Supply Development	296,011.00			296,011.00		296,011.00	4.76%
30	12029619	Customer Service Software	0.00			0.00		0.00	0.00%
31	12029801	Integrated Resource Plan	245,499.00	57,945.00		303,444.00		303,444.00	67.43%
32	12029808	Surge Protection KRS	70,278.00	9,339.00		79,617.00		79,617.00	79.62%
33	12029809	Upgrade Cart Winch - KRS	76,445.00			76,445.00		76,445.00	15.93%
34	12300111	New Columbus	124,488.00	26,432.00		150,920.00		150,920.00	8.38%
35			0.00			0.00		0.00	
36			0.00			0.00		0.00	
37			0.00			0.00		0.00	
38			0.00			0.00		0.00	
39			0.00			0.00		0.00	
40			0.00			0.00		0.00	
41			0.00			0.00		0.00	
42			0.00			0.00		0.00	
43			0.00			0.00		0.00	
44									
45			<u>3,915,923.00</u>	<u>122,967.00</u>	<u>0.00</u>	<u>4,038,890.00</u>		<u>4,038,890.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 2003

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

PSCDR1 #12
PAGE 1 OF 1

Witness Responsible: **L. Bridwell**

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	1202000A	NA	NA	NA	NA	NA	872,469.00	NA
3	1202000B	NA	NA	NA	NA	NA	480,127.00	NA
4	1202000C	NA	NA	NA	NA	NA	3,462.00	NA
5	1202000D	NA	NA	NA	NA	NA	8,418.00	NA
6	1202000E	NA	NA	NA	NA	NA	19,261.00	NA
7	1202000F	NA	NA	NA	NA	NA	6,747.00	NA
8	1202000G	NA	NA	NA	NA	NA	81,389.00	NA
9	1202000H	NA	NA	NA	NA	NA	79,014.00	NA
10	1230000A	NA	NA	NA	NA	NA	0.00	NA
11	1230000C	NA	NA	NA	NA	NA	0.00	NA
12	1230000D	NA	NA	NA	NA	NA	0.00	NA
13	1230000F	NA	NA	NA	NA	NA	0.00	NA
14	1230000H	NA	NA	NA	NA	NA	0.00	NA
15	12020102	Feb-01	Jul-04	85.31%	1,500,000.00	1,500,000.00	833,147.00	55.54%
16	12020103	Sep-02	Jun-04	76.06%	650,000.00	650,000.00	334,977.00	51.53%
17	12020104	Jan-01	Oct-03	100.00%	1,500,000.00	2,356,593.00	(142.00)	-0.01%
18	12020105	Feb-01	Oct-05	62.42%	1,500,000.00	1,500,000.00	62,826.00	4.19%
19	12020107	Jan-01	Mar-02	100.00%	1,050,000.00	1,221,929.00	0.00	0.00%
20	12020110	Aug-01	Jun-03	100.00%	1,800,000.00	1,651,323.00	228,437.00	13.83%
21	12020201	Mar-02	Dec-04	66.60%	700,000.00	700,000.00	107,151.00	15.31%
22	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	5,463.00	0.16%
23	12020203	Dec-03	Apr-99	-1.76%	450,000.00	670,000.00	0.00	0.00%
24	12020204	Jun-01	Dec-05	57.36%	600,000.00	600,000.00	0.00	0.00%
25	12020301	Jul-03	Nov-05	21.43%	3,000,000.00	3,000,000.00	0.00	0.00%
26	12020302	Jan-03	Oct-03	100.00%	700,000.00	700,000.00	2,478.00	0.35%
27	12020303	Jun-03	May-05	30.43%	1,320,000.00	1,100,000.00	7,229.00	0.66%
28	12029212	Sep-92	Dec-05	85.51%	6,220,000.00	6,220,000.00	296,011.00	4.76%
29	12029619	Nov-96	Dec-03	100.00%	352,200.00	3,403,518.00	0.00	0.00%
30	12029801	Feb-99	Dec-04	84.23%	350,000.00	450,000.00	303,444.00	67.43%
31	12029808	Aug-98	Dec-05	73.83%	175,000.00	100,000.00	79,617.00	79.62%
32	12029809	Aug-98	Dec-05	73.83%	480,000.00	480,000.00	76,445.00	15.93%
33	12300111	Feb-02	May-04	85.12%	1,800,000.00	1,800,000.00	150,920.00	8.38%
34	0						0.00	
35	0						0.00	
36	0						0.00	
37	0						0.00	
38	0						0.00	
39	0						0.00	
40	0						0.00	
41	0						0.00	
42	0						0.00	
43	0						0.00	
44								
45								
46								
47								
48								
49								
50	Dec-03	Month						
					<u>25,947,200.00</u>	<u>31,473,227.00</u>	<u>4,038,890.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004403
CONSTRUCTION WORK IN PROGRESS
AS OF JANUARY 2004

DATA: X BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REV.SED
WORKPAPER REFERENCE NO(S):

P1SCDR1 # 11

PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	12020080	Developer/Govt Contributions	683,481.00			683,481.00	100.00%	683,481.00	NA
4	12020081	Network - Replace/Renew	485,963.00			485,963.00		485,963.00	NA
5	12020082	Network - Extensions	(43,972.00)			(43,972.00)		(43,972.00)	NA
6	12020083	Hydrants - Replacements	381.00			381.00		381.00	NA
7	12020084	Hydrants - New	19,832.00			19,832.00		19,832.00	NA
8	12020085	Services - Replacements	(57,670.00)			(57,670.00)		(57,670.00)	NA
9	12020066	Services - New	23,464.00			23,464.00		23,464.00	NA
10	12020087	Meters - Replacements	(41,621.00)			(41,621.00)		(41,621.00)	NA
11	12020088	Meters - New	170,550.00			170,550.00		170,550.00	NA
12	12020089	ITS Equipment & Systems	19,301.00			19,301.00		19,301.00	NA
13	12020090	Office & Operations Centers	0.00			0.00		0.00	NA
14	12020091	Vehicles	0.00			0.00		0.00	NA
15	12020092	Tools and Equipment	77,499.00			77,499.00		77,499.00	NA
16	12020093	Process Plant - Replacements	51,466.00			51,466.00		51,466.00	NA
17	12020094	Process Plant - New	84,192.00			84,192.00		84,192.00	NA
18	12300080	Developer/Govt Contributions - Northern	0.00			0.00		0.00	NA
19	12300081	Network - Replace/Renew - Nonhern	0.00			0.00		0.00	NA
20	12300085	Services - Replacements - Nonhern	0.00			0.00		0.00	NA
21	12300086	Services - New - Nonhern	0.00			0.00		0.00	NA
22	12300087	Meters - Replacements- Northern	0.00			0.00		0.00	NA
23	12300088	Meters - New - Northern	0.00			0.00		0.00	NA
24	12300092	Tools and Equipment - Northern	0.00			0.00		0.00	NA
25	12020101	Security System Improvements	762.00	1.00		763.00		763.00	0.12%
26	12020102	Ground Storage Tank - 3.0 MG	771,980.00	9,445.00		781,425.00		781,425.00	52.10%
27	12020103	SCADA Improvements	322,920.00	16,196.00		339,116.00		339,116.00	52.17%
28	12020104	Scott County Mains	(319.00)			(319.00)		(319.00)	-0.01%
29	12020105	Russell Cave Road Tank - 1.0 MG	63,532.00			63,532.00		63,532.00	4.24%
30	12020201	Leestown Road Main	97,963.00	9,884.00		107,847.00		107,847.00	15.41%
31	12020202	2002 Major Highway Relocations	1,738.00	80.00		1,818.00		1,818.00	0.05%
32	12020203	Replace Traffic Signals	722.00			722.00		722.00	0.11%
33	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
34	12020301	Elevated Storage Tank - 2.0 MG	0.00			0.00		0.00	0.00%
35	12020302	2003 Major Highway Relocations	2,769.00	139.00		2,908.00		2,908.00	0.42%
36	12020303	Electrical & Reliability Improvements	24,256.00	115.00		24,371.00		24,371.00	2.22%
37	12020402	2004 Major Highway Relocations	0.00			0.00		0.00	0.00%
38	12300403	Owen County Main Extensions	0.00			0.00		0.00	0.00%
39	12029212	Source of Supply Development	300,548.00			300,548.00		300,548.00	4.83%
40	12029619	Customer Service Software	2,263.00			2,263.00		2,263.00	0.07%
41	12029801	Integrated Resource Plan	245,498.00	60,236.00		305,734.00		305,734.00	67.94%
42	12029808	Surge Protection KRS	70,278.00	9,479.00		79,757.00		79,757.00	79.76%
43	12300111	New Columbus	109,971.00	26,432.00		136,403.00		136,403.00	7.58%
44									
45									
46									
47									
48									
49									
50									
			<u>3,487,347.00</u>	<u>100,007.00</u>	<u>0.00</u>	<u>3,587,354.00</u>		<u>3,619,754.00</u>	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain it- records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JANUARY 2004

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

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.	
2	12020080	NA	NA	NA	NA	NA	683,481.00	NA	
3	12020081	NA	NA	NA	NA	NA	485,963.00	NA	
4	12020082	NA	NA	NA	NA	NA	(43,972.00)	NA	
5	12020083	NA	NA	NA	NA	NA	381.00	NA	
6	12020084	NA	NA	NA	NA	NA	19,832.00	NA	
7	12020085	NA	NA	NA	NA	NA	(57,670.00)	NA	
8	12020086	NA	NA	NA	NA	NA	23,464.00	NA	
9	12020087	NA	NA	NA	NA	NA	(41,621.00)	NA	
10	12020088	NA	NA	NA	NA	NA	170,550.00	NA	
11	12020089	NA	NA	NA	NA	NA	19,301.00	NA	
12	12020090	NA	NA	NA	NA	NA	0.00	NA	
13	12020091	NA	NA	NA	NA	NA	0.00	NA	
14	12020092	NA	NA	NA	NA	NA	77,499.00	NA	
15	12020093	NA	NA	NA	NA	NA	51,466.00	NA	
16	12020094	NA	NA	NA	NA	NA	84,192.00	NA	
17	12300080	NA	NA	NA	NA	NA	0.00	NA	
18	12300081	NA	NA	NA	NA	NA	0.00	NA	
19	12300085	NA	NA	NA	NA	NA	0.00	NA	
20	12300086	NA	NA	NA	NA	NA	0.00	NA	
21	12300087	NA	NA	NA	NA	NA	0.00	NA	
22	12300088	NA	NA	NA	NA	NA	0.00	NA	
23	12300092	NA	NA	NA	NA	NA	0.00	NA	
24	12020101	Apr-01	Dec-01	100.00%	350,000.00	659,244.00	763.00	0.12%	
25	12020102	Feb-01	Jul-04	87.80%	1,500,000.00	1,500,000.00	781,425.00	52.10%	
26	12020103	Sep-02	Jun-04	80.91%	650,000.00	650,000.00	339,116.00	52.17%	
27	12020104	Jan-01	Oct-03	100.00%	1,500,000.00	2,356,593.00	(319.00)	-0.01%	
28	12020105	Feb-01	Oct-05	64.24%	1,500,000.00	1,500,000.00	63,532.00	4.24%	
29	12020201	Mar-02	Dec-04	69.68%	700,000.00	700,000.00	107,847.00	15.41%	
30	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	1,818.00	0.05%	
31	12020203	Dec-03	Apr-99	-3.58%	450,000.00	670,000.00	722.00	0.11%	
32	12020204	Jun-01	Dec-05	59.25%	600,000.00	600,000.00	0.00	0.00%	
33	12020301	Jul-03	Nov-05	25.08%	3,000,000.00	3,000,000.00	0.00	0.00%	
34	12020302	Jan-03	Oct-03	100.00%	700,000.00	700,000.00	2,908.00	0.42%	
35	12020303	Jun-03	May-05	34.86%	1,320,000.00	1,100,000.00	24,371.00	2.22%	
36	12020402	Jan-04	Dec-04	8.98%	400,000.00	400,000.00	0.00	0.00%	
37	12300403	Oct-04	Dec-07	-21.11%	700,000.00	700,000.00	0.00	0.00%	
38	12029212	Sep-92	Dec-05	86.15%	6,220,000.00	6,220,000.00	300,548.00	4.83%	
39	12029619	Nov-96	Dec-03	100.00%	352,200.00	3,403,518.00	2,263.00	0.07%	
40	12029801	Feb-99	Dec-04	85.68%	350,000.00	450,000.00	305,734.00	67.94%	
41	12029808	Aug-98	Dec-05	74.99%	175,000.00	100,000.00	79,757.00	79.76%	
42	12300111	Feb-02	May-04	88.90%	1,800,000.00	1,800,000.00	136,403.00	7.58%	
43	0						0.00		
44									
45									
					24,267,200.00	29,879,219.00	3,619,754.00		

Note: Budget Projects A - H represent normal an-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately 51,000 to 5200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 Jan-04 Month

KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS
AS OF FEBRUARY 2004

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

PSCDR1#11
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent complete
				AFUOC Capitalized	Indirect Costs				
1									
2									
3	12020080	Developer/Govt Contributions	824,931.00			824,931.00	100.00%	824,931.00	NA
4	12020081	Network - Replace/Renew	502,269.00			502,269.00		502,269.00	NA
5	12020082	Network - Extensions	(183,417.00)			(183,417.00)		(183,417.00)	NA
6	12020083	Hydrants - Replacements	2,894.00			2,894.00		2,894.00	NA
7	12020084	Hydrants - New	10,569.00			10,569.00		10,569.00	NA
8	12020085	Services - Replacements	66,240.00			66,240.00		66,240.00	NA
9	12020086	Services - New	101,774.00			101,774.00		101,774.00	NA
10	12020087	Meters - Replacements	2,815.00			2,815.00		2,815.00	NA
11	12020088	Meters - New	284,528.00			284,528.00		284,528.00	NA
12	12020089	ITS Equipment & Systems	24,668.00			24,668.00		24,668.00	NA
13	12020090	Office & Operations Centers	0.00			0.00		0.00	NA
14	12020091	Vehicles	31,142.00			31,142.00		31,142.00	NA
15	12020092	Tools and Equipment	48,186.00			48,186.00		48,186.00	NA
16	12020093	Process Plant - Replacements	49,228.00			49,228.00		49,228.00	NA
17	12020094	Process Plant - New	85,451.00			85,451.00		85,451.00	NA
18	12300080	Developer/Govt Contributions - Northern	0.00			0.00		0.00	NA
19	12300081	Network - Replace/Renew - Northern	0.00			0.00		0.00	NA
20	12300085	Services - Replacements - Northern	0.00			0.00		0.00	NA
21	12300086	Services - New - Northern	0.00			0.00		0.00	NA
22	12300087	Meters - Replacements - Northern	0.00			0.00		0.00	NA
23	12300088	Meters - New - Northern	0.00			0.00		0.00	NA
24	12300092	Tools and Equipment - Northern	0.00			0.00		0.00	NA
25	12020101	security System Improvements	954.00	7.00		961.00		961.00	0.15%
26	12020102	Ground Storage Tank - 3.0 MG	796,703.00	14,662.00		811,365.00		811,365.00	54.09%
27	12020103	SCADA Improvements	117,561.00	16,196.00		133,757.00		133,757.00	20.58%
28	12020104	Scott County Mains	(319.00)			(319.00)		(319.00)	-0.01%
29	12020105	Russell Cave Road Tank - 1.0 MG	64,898.00			64,898.00		64,898.00	4.33%
30	12020201	Leestown Road Main	98,008.00	10,585.00		108,593.00		108,593.00	15.51%
31	12020202	2002 Major Highway Relocations	1,744.00	102.00		1,846.00		1,846.00	0.05%
32	12020203	Replace Traveling Screen & Housing	2,559.00			2,559.00		2,559.00	0.38%
33	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
34	12020301	Elevated Storage Tank - 2.0 MG	2,000.00			2,000.00		2,000.00	0.07%
35	12020302	2003 Major Highway Relocations	2,714.00	159.00		2,873.00		2,873.00	0.41%
36	12020303	Electrical & Reliability Improvements	30,298.00	305.00		30,603.00		30,603.00	2.78%
37	12020402	2004 Major Highway Relocations	0.00			0.00		0.00	0.00%
38	12300403	Owen County Main Extensions	0.00			0.00		0.00	0.00%
39	12029212	Source of Supply Development	306,383.00			306,383.00		306,383.00	4.93%
40	12029619	Customer Service Software	651.00			651.00		651.00	0.02%
41	12029801	Integrated Resource Plan	245,648.00	62,545.00		308,193.00		308,193.00	68.49%
42	12029808	Surge Protection KRS	70,288.00	9,620.00		79,908.00		79,908.00	79.91%
43	12300111	New Columbus	127,098.00	26,432.00		153,530.00		153,530.00	8.53%
44									
45			<u>3,718,466.00</u>	<u>140,613.00</u>	<u>0.00</u>	<u>3,859,079.00</u>		<u>3,859,079.00</u>	
46									

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF FEBRUARY 2004

DATA: _X_ PRE-E PER ___ FORECASTED ERIOD
TYPE OF FILING: _X_ DRK -___ J. D. TED ___ REVISED
PER RE NCE }):

PSCDR1#12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.	
1									
2	12020080	NA	NA	NA	NA	NA	824,931.00	NA	
3	12020081	NA	NA	NA	NA	NA	502,269.00	NA	
4	12020082	NA	NA	NA	NA	NA	(183,417.00)	NA	
5	12020083	NA	NA	NA	NA	NA	2,894.00	NA	
6	12020084	NA	NA	NA	NA	NA	10,569.00	NA	
7	12020085	NA	NA	NA	NA	NA	66,240.00	NA	
8	12020086	NA	NA	NA	NA	NA	101,774.00	NA	
9	12020087	NA	NA	NA	NA	NA	2,815.00	NA	
10	12020088	NA	NA	NA	NA	NA	284,528.00	NA	
11	12020089	NA	NA	NA	NA	NA	24,668.00	NA	
12	12020090	NA	NA	NA	NA	NA	0.00	NA	
13	12020091	NA	NA	NA	NA	NA	31,142.00	NA	
14	12020092	NA	NA	NA	NA	NA	48,186.00	NA	
15	12020093	NA	NA	NA	NA	NA	49,228.00	NA	
16	12020094	NA	NA	NA	NA	NA	85,451.00	NA	
17	12300080	NA	NA	NA	NA	NA	0.00	NA	
18	12300081	NA	NA	NA	NA	NA	0.00	NA	
19	12300085	NA	NA	NA	NA	NA	0.00	NA	
20	12300086	NA	NA	NA	NA	NA	0.00	NA	
21	12300087	NA	NA	NA	NA	NA	0.00	NA	
22	12300088	NA	NA	NA	NA	NA	0.00	NA	
23	12300092	NA	NA	NA	NA	NA	0.00	NA	
24	12020101	Apr-01	Dec-01	100.00%	350,000.00	659,244.00	961.00	0.15%	
25	12020102	Feb-01	Jul-04	90.13%	1,500,000.00	1,500,000.00	811,365.00	54.09%	
26	12020103	Sep-02	Jun-04	85.45%	650,000.00	650,000.00	133,757.00	20.58%	
27	12020104	Jan-01	Oct-03	100.00%	1,500,000.00	2,356,583.00	(319.00)	-0.01%	
28	12020105	Feb-01	Oct-05	65.94%	1,500,000.00	1,500,000.00	64,898.00	4.33%	
29	12020201	Mar-02	Dec-04	72.56%	700,000.00	700,000.00	108,593.00	15.51%	
30	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	1,846.00	0.05%	
31	12020203	Dec-03	Apr-99	-5.28%	450,000.00	670,000.00	2,559.00	0.38%	
32	12020204	Jun-01	Dec-05	61.01%	600,000.00	600,000.00	0.00	0.00%	
33	12020301	Jul-03	Nov-05	28.45%	3,000,000.00	3,000,000.00	2,000.00	0.07%	
34	12020302	Jan-03	Oct-03	100.00%	700,000.00	700,000.00	2,873.00	0.41%	
35	12020303	Jun-03	May-05	39.00%	1,320,000.00	1,100,000.00	30,603.00	2.78%	
36	12020402	Jan-04	Dec-04	17.61%	400,000.00	400,000.00	0.00	0.00%	
37	12300403	Oct-04	Dec-07	-18.60%	700,000.00	700,000.00	0.00	0.00%	
38	12029212	Sep-92	Dec-05	86.75%	6,220,000.00	6,220,000.00	306,383.00	4.93%	
39	12029619	Nov-96	Dec-03	100.00%	352,200.00	3,403,518.00	651.00	0.02%	
40	12029801	Feb-99	Dec-04	87.04%	350,000.00	450,000.00	308,193.00	68.49%	
41	12029808	Aug-98	Dec-05	76.07%	175,000.00	100,000.00	79,908.00	79.91%	
42	12300111	Feb-02	May-04	92.44%	1,800,000.00	1,800,000.00	153,530.00	8.53%	
43							0.00		
44									
45									
46									
47									
48									
49									
50	Feb-04	Month							
					24,267,200.00	29,879,219.00	3,859,079.00		

Note: Budget Projects A - H represent normal ongoing construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately 51,000 to 5200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF MARCH 2004

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

PSCDR1 # 11
 PAGE 1 OF 1
 Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	12020080	Developer/Govt Contributions	581,820.00			581,820.00	100.00%	581,820.00	NA
4	12020081	Network - Replace/Renew	486,171.00			486,171.00		486,171.00	NA
5	12020082	Network - Extensions	(219,238.00)			(219,238.00)		(219,238.00)	NA
6	12020083	Hydrants - Replacements	1,867.00			1,867.00		1,867.00	NA
7	12020084	Hydrants - New	(10,071.00)			(10,071.00)		(10,071.00)	NA
8	12020085	Services - Replacements	18,354.00			18,354.00		18,354.00	NA
9	12020086	Services - New	81,829.00			81,829.00		81,829.00	NA
10	12020087	Meters - Replacements	471.00			471.00		471.00	NA
11	12020088	Meters - New	35,681.00			35,681.00		35,681.00	NA
12	12020089	ITS Equipment & Systems	30,895.00			30,895.00		30,895.00	NA
13	12020090	Office & Operations Centers	0.00			0.00		0.00	NA
14	12020091	Vehicles	61,143.00			61,143.00		61,143.00	NA
15	12020092	Tools and Equipment	50,114.00			50,114.00		50,114.00	NA
16	12020093	Process Plant - Replacements	49,326.00			49,326.00		49,326.00	NA
17	12020094	Process Plant - New	86,975.00			86,975.00		86,975.00	NA
18	12300080	Developer/Govt Contributions - Northern	0.00			0.00		0.00	NA
19	12300081	Network - Replace/Renew - Northern	0.00			0.00		0.00	NA
20	12300085	Services - Replacements - Northern	0.00			0.00		0.00	NA
21	12300086	Services - New - Northern	0.00			0.00		0.00	NA
22	12300087	Meters - Replacements - Northern	0.00			0.00		0.00	NA
23	12300088	Meters - New - Northern	0.00			0.00		0.00	NA
24	12300092	Tools and Equipment - Northern	0.00			0.00		0.00	NA
25	12020101	Security System Improvements	216.00	33.00		249.00		249.00	
26	12020102	Ground Storage Tank - 3.0 MG	846,462.00	20,185.00		866,647.00		866,647.00	
27	12020103	SCADA Improvements	165,662.00	16,196.00		181,858.00		181,858.00	
28	12020104	Scott County Mains	(319.00)			(319.00)		(319.00)	
29	12020105	Russell Cave Road Tank - 1.0 MG	64,898.00			64,898.00		64,898.00	
30	12020201	Leestown Road Main	98,710.00	11,291.00		110,001.00		110,001.00	
31	12020202	2002 Major Highway Relocations	2,281.00	123.00		2,404.00		2,404.00	
32	12020203	Replace Traveling Screen & Housing	428.00			428.00		428.00	
33	12020204	Water Supply Development Project	0.00			0.00		0.00	
34	12020301	Elevated Storage Tank - 2.0 MG	21,823.00			21,823.00		21,823.00	
35	12020302	2003 Major Highway Relocations	2,536.00	179.00		2,717.00		2,717.00	
36	12020303	Electrical & Reliability Improvements	34,455.00	545.00		35,000.00		35,000.00	
37	12020402	2004 Major Highway Relocations	0.00			0.00		0.00	
38	12300403	Owen County Main Extensions	0.00			0.00		0.00	
39	12029212	Source of Supply Development	314,426.00			314,426.00		314,426.00	
40	12029619	Customer Service Software	1,153.00	11.00		1,164.00		1,164.00	
41	12029801	Integrated Resource Plan	245,799.00	64,873.00		310,672.00		310,672.00	
42	12029808	Surge Protection KRS	70,296.00	9,763.00		80,059.00		80,059.00	
43	12300111	New Columbus	130,099.00	26,432.00		156,531.00		156,531.00	
44									
45			<u>3,254,264.00</u>	<u>149,631.00</u>	<u>0.00</u>	<u>3,403,895.00</u>		<u>3,403,895.00</u>	
46									

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004.103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF MARCH 2004

DATA: PRE-BASE PERIOD DRECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATE REVISED
WORKPAPER REFERENCE NO(S):

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Ert.
1								
2	12020080	NA	NA	NA	NA	NA	581,820.00	NA
3	12020081	NA	NA	NA	NA	NA	486,171.00	NA
4	12020082	NA	NA	NA	NA	NA	(219,238.00)	NA
5	12020083	NA	NA	NA	NA	NA	1,867.00	NA
6	12020084	NA	NA	NA	NA	NA	(10,071.00)	NA
7	12020085	NA	NA	NA	NA	NA	18,354.00	NA
8	12020086	NA	NA	NA	NA	NA	81,829.00	NA
9	12020087	NA	NA	NA	NA	NA	471.00	NA
10	12020088	NA	NA	NA	NA	NA	35,681.00	NA
11	12020089	NA	NA	NA	NA	NA	30,895.00	NA
12	12020090	NA	NA	NA	NA	NA	0.00	NA
13	12020091	NA	NA	NA	NA	NA	61,143.00	NA
14	12020092	NA	NA	NA	NA	NA	50,114.00	NA
15	12020093	NA	NA	NA	NA	NA	49,326.00	NA
16	12020094	NA	NA	NA	NA	NA	86,975.00	NA
17	12300080	NA	NA	NA	NA	NA	0.00	NA
18	12300081	NA	NA	NA	NA	NA	0.00	NA
19	12300085	NA	NA	NA	NA	NA	0.00	NA
20	12300086	NA	NA	NA	NA	NA	0.00	NA
21	12300087	NA	NA	NA	NA	NA	0.00	NA
22	12300088	NA	NA	NA	NA	NA	0.00	NA
23	12300092	NA	NA	NA	NA	NA	0.00	NA
24	12020101	Apr-01	Dec-01	100.00%	350,000.00	659,244.00	249.00	0.04%
25	12020102	Feb-01	Jul-04	92.62%	1,500,000.00	1,500,000.00	866,647.00	57.78%
26	12020103	Sep-02	Jun-04	90.30%	650,000.00	650,000.00	181,858.00	27.98%
27	12020104	Jan-01	Oct-03	100.00%	1,500,000.00	2,356,593.00	(319.00)	-0.01%
28	12020105	Feb-01	Oct-05	67.76%	1,500,000.00	1,500,000.00	64,898.00	4.33%
29	12020201	Mar-02	Dec-04	75.65%	700,000.00	700,000.00	110,001.00	15.71%
30	12020202	Jan-02	Nov-02	100.00%	2,000,000.00	3,369,864.00	2,404.00	0.07%
31	12020203	Dec-03	Apr-99	-7.10%	450,000.00	670,000.00	428.00	0.06%
32	12020204	Jun-01	Dec-05	62.90%	600,000.00	600,000.00	0.00	0.00%
33	12020301	Jul-03	Nov-05	32.08%	3,000,000.00	3,000,000.00	21,823.00	0.73%
34	12020302	Jan-03	Oct-03	100.00%	700,000.00	700,000.00	2,717.00	0.39%
35	12020303	Jun-03	May-05	43.43%	1,320,000.00	1,100,000.00	35,000.00	3.18%
36	12020402	Jan-04	Dec-04	26.87%	400,000.00	400,000.00	0.00	0.00%
37	12300403	Oct-04	Dec-07	-15.92%	700,000.00	700,000.00	0.00	0.00%
38	12029212	Sep-92	Dec-05	87.39%	6,220,000.00	6,220,000.00	314,426.00	5.06%
39	12029619	Nov-96	Dec-03	100.00%	352,200.00	3,403,518.00	1,164.00	0.03%
40	12029801	Feb-99	Dec-04	88.50%	350,000.00	450,000.00	310,672.00	69.04%
41	12029808	Aug-98	Dec-05	77.23%	175,000.00	100,000.00	80,059.00	80.06%
42	12300111	Feb-02	May-04	96.22%	1,800,000.00	1,800,000.00	156,531.00	8.70%
43	0						0.00	
44								
45								
46					24,267,200.00	29,879,219.00	3,403,895.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

50 Mar-04 Month

DATA REQUEST 1 #11
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KENTUCKY AMERICAN WATER
CASE NO. 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF APRIL 2004

DATA: _X_ BASE PERIOD ___ FC A! TED PE D
TYPE OF FILING: _X_ ORIGINAL ___ UI DATED ___ REVISED
I :R REFERENCE NO(S):

PSCDR1#11
PAGE 1 OF 1
Witness Responsible: L Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	12020080	Developer/Govt Contributions	855,929.00			855,929.00	100.00%	855,929.00	NA
4	12020081	Network - Replace/Renew	519,875.00			519,875.00		519,875.00	NA
5	12020082	Network - Extensions	(221,695.00)			(221,695.00)		(221,695.00)	NA
6	12020083	Hydrants - Replacements	100.00			100.00		100.00	NA
7	12020084	Hydrants - New	3,346.00			3,346.00		3,346.00	NA
8	12020085	Services - Replacements	36,612.00			36,612.00		36,612.00	NA
9	12020086	Services - New	97,368.00			97,368.00		97,368.00	NA
10	12020087	Meters - Replacements	4,667.00			4,667.00		4,667.00	NA
11	12020088	Meters - New	33,941.00			33,941.00		33,941.00	NA
12	12020089	ITS Equipment & Systems	35,862.00			35,862.00		35,862.00	2.05%
13	12020090	Office & Operations Centers	20,000.00			20,000.00		20,000.00	NA
14	12020091	Vehicles	70,152.00			70,152.00		70,152.00	NA
15	12020092	Tools and Equipment	71,285.00			71,285.00		71,285.00	NA
16	12020093	Process Plant - Replacements	53,301.00			53,301.00		53,301.00	3.60%
17	12020094	Process Plant - New	92,550.00			92,550.00		92,550.00	NA
18	12300080	Developer/Govt Contributions - Northern	0.00			0.00		0.00	NA
19	12300081	Network - Replace/Renew - Northern	1,677.00			1,677.00		1,677.00	NA
20	12300085	Services - Replacements - Northern	0.00			0.00		0.00	NA
21	12300086	Services - New - Northern	0.00			0.00		0.00	NA
22	12300087	Meters - Replacements - Northern	0.00			0.00		0.00	NA
23	12300088	Meters - New - Northern	0.00			0.00		0.00	NA
24	12300090	Office & Operations Centers - Northern	1,781.00			1,781.00		1,781.00	NA
25	12020101	Security System Improvements	6,484.00	33.00		6,517.00		6,517.00	0.99%
26	12020102	Ground Storage Tank - 3.0 MG	941,626.00	25,948.00		967,574.00		967,574.00	64.50%
27	12020103	SCADA Improvements	151,525.00	16,196.00		167,721.00		167,721.00	25.80%
28	12020105	Russell Cave Road Tank - 1.0 MG	91,945.00			91,945.00		91,945.00	6.13%
29	12020201	Leestown Road Main	98,997.00	12,003.00		111,000.00		111,000.00	15.86%
30	12020202	2002 Major Highway Relocations	3,035.00	149.00		3,184.00		3,184.00	0.09%
31	12020203	Replace Traveling screen & Housing	918.00			918.00		918.00	0.14%
32	12020204	Water Supply Development Project	0.00			0.00		0.00	0.00%
33	12020301	Elevated Storage Tank - 2.0 MG	28,650.00	172.00		28,822.00		28,822.00	0.96%
34	12020302	2003 Major Highway Relocations	2,673.00	199.00		2,872.00		2,872.00	0.41%
35	12020303	Electrical & Reliability Improvements	44,191.00	809.00		45,000.00		45,000.00	4.09%
36	12020402	2004 Major Highway Relocations	0.00			0.00		0.00	0.00%
37	12300403	Owen County Main Extensions	0.00			0.00		0.00	0.00%
38	12029212	Source of Supply Development	316,665.00			316,665.00		316,665.00	5.09%
39	12029619	Customer Service Software	302.00	11.00		313.00		313.00	0.01%
40	12029801	Integrated Resource Plan	245,951.00	67,219.00		313,170.00		313,170.00	69.59%
41	12029808	Surge Protection KRS	70,306.00	9,906.00		80,212.00		80,212.00	80.21%
42	12300111	New Columbus	140,099.00	26,432.00		166,531.00		166,531.00	9.25%
43	12020095	Process Plant - New	80,755.00			80,755.00		80,755.00	NA
44									
45			<u>2,000,979.00</u>	<u>150,077.00</u>	<u>0.00</u>	<u>4,059,950.00</u>		<u>4,059,950.00</u>	
46									

Note: Budget Projects A - H represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately 51,000 to \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

DATA REQUEST 1 #11
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KENTUCKY AMERICAN WATER
CASE NO. **2004-103**
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 2004

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

PSCDR1 # 12
PAGE 1 OF 1

Witness **Responsible:** L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	12020080	NA	NA	NA	NA	NA	855,929.00	NA
3	12020081	NA	NA	NA	NA	NA	519,875.00	NA
4	12020082	NA	NA	NA	NA	NA	(221,695.00)	NA
5	12020083	NA	NA	NA	NA	NA	100.00	NA
6	12020084	NA	NA	NA	NA	NA	3,346.00	NA
7	12020085	NA	NA	NA	NA	NA	36,612.00	NA
8	12020086	NA	NA	NA	NA	NA	97,368.00	NA
9	12020087	NA	NA	NA	NA	NA	4,667.00	NA
10	12020088	NA	NA	NA	NA	NA	33,941.00	NA
11	12000302	Apr-00	Dec-02	100.00%	1,750,000	1,750,000	35,862.00	2.05%
12	12020090	NA	NA	NA	NA	NA	20,000.00	NA
13	12020091	NA	NA	NA	NA	NA	70,152.00	NA
14	12020092	NA	NA	NA	NA	NA	71,285.00	NA
15	12970802	Dec-97	Dec-00	100.00%	600,000	1,480,000	53,301.00	3.60%
16	12020094	NA	NA	NA	NA	NA	92,550.00	NA
17	12300080	NA	NA	NA	NA	NA	0.00	NA
18	12300081	NA	NA	NA	NA	NA	1,677.00	NA
19	12300085	NA	NA	NA	NA	NA	0.00	NA
20	12300086	NA	NA	NA	NA	NA	0.00	NA
21	12300087	NA	NA	NA	NA	NA	0.00	NA
22	12300088	NA	NA	NA	NA	NA	0.00	NA
23	12300090	NA	NA	NA	NA	NA	1,781.00	NA
24	12020101	Apr-01	Dec-01	100.00%	350,000	659,244	6,517.00	0.99%
25	12020102	Feb-01	Jul-04	92.70%	1,500,000	1,500,000	967,574.00	64.50%
26	12020103	Sep-02	Jun-04	90.45%	650,000	650,000	167,721.00	25.80%
27	12020105	Feb-01	Oct-05	67.82%	1,500,000	1,500,000	91,945.00	6.13%
28	12020201	Mar-02	Dec-04	75.75%	700,000	700,000	111,000.00	15.86%
29	12020202	Jan-02	Nov-02	100.00%	2,000,000	3,369,864	3,184.00	0.09%
30	12020203	Dec-03	Apr-99	-7.16%	450,000	670,000	918.00	0.14%
31	12020204	Jun-01	Dec-05	62.96%	600,000	600,000	0.00	0.00%
32	12020301	Jul-03	Nov-05	32.20%	3,000,000	3,000,000	28,822.00	0.96%
33	12020302	Jan-03	Oct-03	100.00%	700,000	700,000	2,872.00	0.41%
34	12020303	Jun-03	May-05	43.57%	1,320,000	1,100,000	45,000.00	4.09%
35	12020402	Jan-04	Dec-04	27.16%	400,000	400,000	0.00	0.00%
36	12300403	Oct-04	Dec-07	-15.83%	700,000	700,000	0.00	0.00%
37	12029212	Sep-92	Dec-05	87.41%	6,220,000	6,220,000	316,665.00	5.09%
38	12029619	Nov-96	Dec-03	100.00%	352,200	3,403,518	313.00	0.01%
39	12029801	Feb-99	Dec-04	88.54%	350,000	450,000	313,170.00	69.59%
40	12029808	Aug-98	Dec-05	77.27%	175,000	100,000	80,212.00	80.21%
41	12300111	Feb-02	May-04	96.34%	1,800,000	1,800,000	166,531.00	9.25%
42	12020085	NA	NA	NA	NA	NA	80,755.00	NA
43								
44								
45								
46								
47								
48								
49								
50	Apr-04	Month						

Note: Budget Projects A - H represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately **51,000** to **5200,000**. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF MAY 2004

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

PSCDR1 #11
PAGE 1 OF 1
Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	12020080	Developer/Govt Contributions	0.00				100.00%	0.00	NA
4	12020081	Network - Replace/Renew	0.00					0.00	NA
5	12020082	Network - Extensions	0.00					0.00	NA
6	12020083	Hydrants - Replacements	0.00					0.00	NA
7	12020084	Hydrants - New	0.00					0.00	NA
8	12020085	Services - Replacements	0.00					0.00	NA
9	12020086	Services - New	0.00					0.00	NA
10	12020087	Meters - Replacements	0.00					0.00	#N/A
11	12020088	Meters - New	0.00					0.00	NA
12	12020089	ITS Equipment & Systems	0.00					0.00	NA
13	12020090	Office & Operations Centers	0.00					0.00	0.00%
14	12020091	Vehicles	0.00					0.00	NA
15	12020092	Tools and Equipment	0.00					0.00	NA
16	12020093	Process Plant - Replacements	0.00					0.00	NA
17	12020094	Process Plant - New	0.00					0.00	0.00%
18	12300080	Developer/Govt Contributions - Northern	0.00					0.00	NA
19	12300081	Network - Replace/Renew - Northern	0.00					0.00	NA
20	12300085	Services - Replacements - Northern	0.00					0.00	NA
21	12300086	Services - New - Northern	0.00					0.00	NA
22	12300087	Meters - Replacements - Northern	0.00					0.00	NA
23	12300088	Meters - New - Northern	0.00					0.00	NA
24	12300092	Tools and Equipment - Northern	0.00					0.00	NA
25	12020101	Security System Improvements	0.00					0.00	NA
26	12020102	Ground Storage Tank - 3.0 MG	0.00					0.00	NA
27	12020103	SCADA Improvements	0.00					0.00	NA
28	12020105	Russell Cave Road Tank - 1.0 MG	0.00					0.00	NA
29	12020201	Leestown Road Main	0.00					0.00	NA
30	12020202	2002 Major Highway Relocations	0.00					0.00	NA
31	12020203	Replace Traveling Screen & Housing	0.00					0.00	NA
32	12020204	Water Supply Development Project	0.00					0.00	NA
33	12020301	Elevated Storage Tank - 2.0 MG	0.00					0.00	NA
34	12020302	2003 Major Highway Relocations	0.00					0.00	NA
35	12020303	Electrical & Reliability Improvements	0.00					0.00	NA
36	12020402	2004 Major Highway Relocations	0.00					0.00	NA
37	12300403	Owen County Main Extensions	0.00					0.00	NA
38	12029212	Source of Supply Development	0.00					0.00	NA
39	12029619	Customer Service Software	0.00					0.00	NA
40	12029801	Integrated Resource Plan	0.00					0.00	NA
41	12029808	Surge Protection KRS	0.00					0.00	NA
42	12300111	New Columbus	0.00					0.00	NA
43	12020095	Process Plant - New	0.00					0.00	NA
44									
45									
46									
47									
48									
49									
50									
			0.00	0.00	0.00	0.00		0.00	

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMEWCAN WATER
CASE NO: **2004-103**
CONSTRUCTION **WORK IN PROGRESS** - PERCENT COMPLETE
AS OF MAY 2004

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

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	12020080	NA	NA	NA	NA	NA	0.00	NA
3	12020081	NA	NA	NA	NA	NA	0.00	NA
4	12020082	NA	NA	NA	NA	NA	0.00	NA
5	12020083	NA	NA	NA	NA	NA	0.00	NA
6	12020084	NA	NA	NA	NA	NA	0.00	NA
7	12020085	NA	NA	NA	NA	NA	0.00	NA
8	12000G02	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
9	12020087	NA	NA	NA	NA	NA	0.00	NA
10	12020088	NA	NA	NA	NA	NA	0.00	NA
11	12020089	NA	NA	NA	NA	NA	0.00	NA
12	12020090	NA	NA	NA	NA	NA	0.00	NA
13	12020091	NA	NA	NA	NA	NA	0.00	NA
14	12020092	NA	NA	NA	NA	NA	0.00	NA
15	12020093	NA	NA	NA	NA	NA	0.00	NA
16	12020094	NA	NA	NA	600,000	1,480,000	0.00	0.00%
17	12300080	NA	NA	NA	NA	NA	0.00	NA
18	12300081	NA	NA	NA	NA	NA	0.00	NA
19	12300085	NA	NA	NA	NA	NA	0.00	NA
20	12300086	NA	NA	NA	NA	NA	0.00	NA
21	12300087	NA	NA	NA	NA	NA	0.00	NA
22	12300088	NA	NA	NA	NA	NA	0.00	NA
23	12300092	NA	NA	NA	NA	NA	0.00	NA
24	12020101	Apr-01	Dec-01	100.00%	350,000	659,244	0.00	0.00%
25	12020102	Feb-01	Jul-04	95.10%	1,500,000	1,500,000	0.00	0.00%
26	12020103	Sep-02	Jun-04	95.15%	650,000	650,000	0.00	0.00%
27	12020105	Feb-01	Oct-05	69.58%	1,500,000	1,500,000	0.00	0.00%
28	12020201	Mar-02	Dec-04	78.73%	700,000	700,000	0.00	0.00%
29	12020202	Jan-02	Nov-02	100.00%	2,000,000	3,369,864	0.00	0.00%
30	12020203	Dec-03	Apr-99	-8.91%	450,000	670,000	0.00	0.00%
31	12020204	Jun-01	Dec-05	64.78%	600,000	600,000	0.00	0.00%
32	12020301	Jul-03	Nov-05	35.71%	3,000,000	3,000,000	0.00	0.00%
33	12020302	Jan-03	Oct-03	100.00%	700,000	700,000	0.00	0.00%
34	12020303	Jun-03	May-05	47.86%	1,320,000	1,100,000	0.00	0.00%
35	12020402	Jan-04	Dec-04	36.12%	400,000	400,000	0.00	0.00%
36	12300403	Oct-04	Dec-07	-13.24%	700,000	700,000	0.00	0.00%
37	12029212	Sep-92	Dec-05	88.03%	6,220,000	6,220,000	0.00	0.00%
38	12029619	Nov-96	Dec-03	100.00%	352,200	3,403,518	0.00	0.00%
39	12029801	Feb-99	Dec-04	89.95%	350,000	450,000	0.00	0.00%
40	12029808	Aug-98	Dec-05	78.39%	175,000	100,000	0.00	0.00%
41	12300111	Feb-02	May-04	100.00%	1,800,000	1,800,000	0.00	0.00%
42	12020095	NA	NA	NA	NA	NA	0.00	NA
43								
44								
45								
46								
47								
48								
49								
50	May-04	Month						

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS
AS OF JUNE 2004

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

PSCDR1 # 11
PAGE 1 OF 1
Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			construction Amount	AFUDC Capitalized	Indirect Costs				
1									
2									
3	12020080	Developer/Govt Contributions	0.00				100.00%	0.00	NA
4	12020081	Network - Replace/Renew	0.00					0.00	NA
5	12020082	Network - Extensions	0.00					0.00	NA
6	12020083	Hydrants - Replacements	0.00					0.00	NA
7	12020084	Hydrants - New	0.00					0.00	NA
8	12020085	Services - Replacements	0.00					0.00	NA
9	12020086	Services - New	0.00					0.00	#N/A
10	12020087	Meters - Replacements	0.00					0.00	NA
11	12020088	Meters - New	0.00					0.00	NA
12	12020089	ITS Equipment & Svstems	0.00					0.00	NA
13	12020090	Office & Operations Ceders	0.00					0.00	0.00%
14	12020091	Vehicles	0.00					0.00	NA
15	12020092	Tools and Equipment	0.00					0.00	NA
16	12020093	Process Plant - Replacements	0.00					0.00	NA
17	12020094	Process Plant - New	0.00					0.00	0.00%
18	12300080	Developer/Govt Contributions - Northern	0.00					0.00	NA
19	12300081	Network - Replace/Renew - Nonhern	0.00					0.00	NA
20	12300085	Services - Replacements - Northern	0.00					0.00	NA
21	12300086	Services - New - Northern	0.00					0.00	NA
22	12300087	Meters - Replacements - Northern	0.00					0.00	NA
23	12300088	Meters - New - Northern	0.00					0.00	NA
24	12300092	Tools and Equipment - Northern	0.00					0.00	NA
25	12020101	Security System Improvements	0.00					0.00	NA
26	12020102	Ground Storage Tank - 3.0 MG	0.00					0.00	NA
27	12020103	SCADA improvements	0.00					0.00	NA
28	12020105	Russell Cave Road Tank - 1.0 MG	0.00					0.00	NA
29	12020201	Leestown Road Main	0.00					0.00	NA
30	12020202	2002 Major Highway Relocations	0.00					0.00	NA
31	12020203	Replace Traveling Screen & Housing	0.00					0.00	NA
32	12020204	Water Supply Development Project	0.00					0.00	NA
33	12020301	Elevated Storage Tank - 20 MG	0.00					0.00	NA
34	12020302	2003 Major Highway Relocations	0.00					0.00	NA
35	12020303	Electrical & Reliability Improvements	0.00					0.00	NA
36	12020402	2004 Major Highway Relocations	0.00					0.00	NA
37	12300403	Owen County Main Extensions	0.00					0.00	NA
38	12029212	Source of Supply Development	0.00					0.00	NA
39	12029619	Customer Service Software	0.00					0.00	NA
40	12029801	Integrated Resource Plan	0.00					0.00	NA
41	12029808	Surge Protection KRS	0.00					0.00	NA
42	12300111	New Columbus	0.00					0.00	NA
43	12020095	Process Plant - New	0.00					0.00	NA
44									
45			0.00	0.00	0.00	0.00		0.00	
46									

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount

KENTUCKY AMERICAN WATER
CASE NO: 2004403
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JUNE 2004

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

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Ert.
2	12020080	NA	NA	NA	NA	NA	0.00	NA
3	12020081	NA	NA	NA	NA	NA	0.00	NA
4	12020082	NA	NA	NA	NA	NA	0.00	NA
5	12020083	NA	NA	NA	NA	NA	0.00	NA
6	12020084	NA	NA	NA	NA	NA	0.00	NA
7	12020085	NA	NA	NA	NA	NA	0.00	NA
8	12000G02	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
9	12020087	NA	NA	NA	NA	NA	0.00	NA
10	12020088	NA	NA	NA	NA	NA	0.00	NA
11	12020089	NA	NA	NA	NA	NA	0.00	NA
12	12020090	NA	NA	NA	NA	NA	0.00	NA
13	12020091	NA	NA	NA	NA	NA	0.00	NA
14	12020092	NA	NA	NA	NA	NA	0.00	NA
15	12020093	NA	NA	NA	NA	NA	0.00	NA
16	12020094	NA	NA	NA	600,000	1,480,000	0.00	0.00%
17	12300080	NA	NA	NA	NA	NA	0.00	NA
18	12300081	NA	NA	NA	NA	NA	0.00	NA
19	12300085	NA	NA	NA	NA	NA	0.00	NA
20	12300086	NA	NA	NA	NA	NA	0.00	NA
21	12300087	NA	NA	NA	NA	NA	0.00	NA
22	12300088	NA	NA	NA	NA	NA	0.00	NA
23	12300092	NA	NA	NA	NA	NA	0.00	NA
24	12020101	Apr-01	Dec-01	100.00%	350,000	659,244	0.00	0.00%
25	12020102	Feb-01	Jul-04	97.59%	1,500,000	1,500,000	0.00	0.00%
26	12020103	Sep-02	Jun-04	100.00%	650,000	650,000	0.00	0.00%
27	12020105	Feb-01	Oct-05	71.40%	1,500,000	1,500,000	0.00	0.00%
28	12020201	Mar-02	Dec-04	81.81%	700,000	700,000	0.00	0.00%
29	12020202	Jan-02	Nov-02	100.00%	2,000,000	3,369,864	0.00	0.00%
30	12020203	Dec-03	Apr-99	-10.73%	450,000	670,000	0.00	0.00%
31	12020204	Jun-01	Dec-05	66.67%	600,000	600,000	0.00	0.00%
32	12020301	Jul-03	Nov-05	39.34%	3,000,000	3,000,000	0.00	0.00%
33	12020302	Jan-03	Oct-03	100.00%	700,000	700,000	0.00	0.00%
34	12020303	Jun-03	May-05	52.29%	1,320,000	1,100,000	0.00	0.00%
35	12020402	Jan-04	Dec-04	45.37%	400,000	400,000	0.00	0.00%
36	12300403	Oct-04	Dec-07	-10.55%	700,000	700,000	0.00	0.00%
37	12029212	Sep-92	Dec-05	88.68%	6,220,000	6,220,000	0.00	0.00%
38	12029619	Nov-96	Dec-03	100.00%	352,200	3,403,518	0.00	0.00%
39	12029801	Feb-99	Dec-04	91.41%	350,000	450,000	0.00	0.00%
40	12029808	Aug-98	Dec-05	79.54%	175,000	100,000	0.00	0.00%
41	12300111	Feb-02	May-04	100.00%	1,800,000	1,800,000	0.00	0.00%
42	12020095	NA	NA	NA	NA	NA	0.00	NA
43								
44								
45								
46								
47								
48								
49								
50	Jun-04	Month						

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 2004

DATA: _X_ BASE PERIOD ___ FORECASTED ___ ID
TYPE OF LING: _X_ ORIGINAL ___ UPDATED ___ REVISED
R REF ENC NO(S):

PSCDR1 #11
PAGE 1 OF 1
Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	indirect Costs				
1									
2									
3	12020080	Developer/Govt Contributions	0.00				100.00%	0.00	NA
4	12020081	Network - Replace/Renew	0.00					0.00	NA
5	12020082	Network - Extensions	0.00					0.00	NA
6	12020083	Hydrants - Replacements	0.00					0.00	NA
7	12020084	Hydrants - New	0.00					0.00	NA
8	12020085	Services - Replacements	0.00					0.00	NA
9	12020086	Services - New	0.00					0.00	#N/A
10	12020087	Meters - Replacements	0.00					0.00	NA
11	12020088	Meters - New	0.00					0.00	NA
12	12020089	ITS Equipment & Systems	0.00					0.00	NA
13	12020090	Office & operations Centers	0.00					0.00	NA
14	12020091	Vehicles	0.00					0.00	NA
15	12020092	Tools and Equipment	0.00					0.00	NA
16	12020093	Process Plant - Replacements	0.00					0.00	NA
17	12020094	Process Plant - New	0.00					0.00	NA
18	12300080	Developer/Govt Contributions - Northern	0.00					0.00	0.00%
19	12300081	Network - Replace/Renew - Northern	0.00					0.00	NA
20	12300085	Services - Replacements - Northern	0.00					0.00	NA
21	12300086	Services - New - Northern	0.00					0.00	NA
22	12300087	Meters - Replacements - Northern	0.00					0.00	NA
23	12300088	Meters - New - Northern	0.00					0.00	NA
24	12300092	Tools and Equipment - Northern	0.00					0.00	NA
25	12020101	Security System Improvements	0.00					0.00	NA
26	12020102	Ground Storage Tank - 3.0 MG	0.00					0.00	NA
27	12020103	SCADA Improvements	0.00					0.00	NA
28	12020105	Russell Cave Road Tank - 1.0 MG	0.00					0.00	NA
29	12020201	Leestown Road Main	0.00					0.00	NA
30	12020202	2002 Major Highway Relocations	0.00					0.00	NA
31	12020203	Replace Traveling Screen & Housing	0.00					0.00	NA
32	12020204	Water Supply Development Project	0.00					0.00	NA
33	12020301	Elevated Storage Tank - 2.0 MG	0.00					0.00	NA
34	12020302	2003 Major Highway Relocations	0.00					0.00	NA
35	12020303	Electrical & Reliability Improvements	0.00					0.00	NA
36	12020402	2004 Major Highway Relocations	0.00					0.00	NA
37	12300403	Owen County Main Extensions	0.00					0.00	NA
38	12029212	Source of Supply Development	0.00					0.00	NA
39	12029619	customer Service Software	0.00					0.00	NA
40	12029801	Integrated Resource Plan	0.00					0.00	NA
41	12029808	Surge Protection KRS	0.00					0.00	NA
42	12300111	New Columbus	0.00					0.00	NA
43	12020095	Process Plant - New	0.00					0.00	NA
44									
45									
46									

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 2004

DATA: X PRE-BASE PERIOD — FORECASTED PERIOD
N P E OF FIUNG: X ORIGINAL — **UPDATED** _____ REVISED
WORKPAPER REFERENCE NO(S):

PSCDR1 # 12
PAGE 1 OF 1

Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
2	12020080	NA	NA	NA	NA	NA	0.00	NA
3	12020081	NA	NA	NA	NA	NA	0.00	NA
4	12020082	NA	NA	NA	NA	NA	0.00	NA
5	12020083	NA	NA	NA	NA	NA	0.00	NA
6	12020084	NA	NA	NA	NA	NA	0.00	NA
7	12020085	NA	NA	NA	NA	NA	0.00	NA
8	12000G02	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
9	12020087	NA	NA	NA	NA	NA	0.00	NA
10	12020088	NA	NA	NA	NA	NA	0.00	NA
11	12020089	NA	NA	NA	NA	NA	0.00	NA
12	12020090	NA	NA	NA	NA	NA	0.00	NA
13	12020091	NA	NA	NA	NA	NA	0.00	NA
14	12020092	NA	NA	NA	NA	NA	0.00	NA
15	12020093	NA	NA	NA	NA	NA	0.00	NA
16	12020094	NA	NA	NA	NA	NA	0.00	NA
17	12300080	NA	NA	NA	600,000	1,480,000	0.00	0.00%
18	12300081	NA	NA	NA	NA	NA	0.00	NA
19	12300085	NA	NA	NA	NA	NA	0.00	NA
20	12300086	NA	NA	NA	NA	NA	0.00	NA
21	12300087	NA	NA	NA	NA	NA	0.00	NA
22	12300088	NA	NA	NA	NA	NA	0.00	NA
23	12300092	NA	NA	NA	NA	NA	0.00	NA
24	12020101	Apr-01	Dec-01	100.00%	350,000	659,244	0.00	0.00%
25	12020102	Feb-01	Jul-04	100.00%	1,500,000	1,500,000	0.00	0.00%
26	12020103	Sep-02	Jun-04	100.00%	650,000	650,000	0.00	0.00%
27	12020105	Feb-01	Oct-05	73.17%	1,500,000	1,500,000	0.00	0.00%
28	12020201	Mar-02	Dec-04	84.79%	700,000	700,000	0.00	0.00%
29	12020202	Jan-02	Nov-02	100.00%	2,000,000	3,369,864	0.00	0.00%
30	12020203	Dec-03	Apr-99	-12.49%	450,000	670,000	0.00	0.00%
31	12020204	Jun-01	Dec-05	68.49%	600,000	600,000	0.00	0.00%
32	12020301	Jul-03	Nov-05	42.86%	3,000,000	3,000,000	0.00	0.00%
33	12020302	Jan-03	Oct-03	100.00%	700,000	700,000	0.00	0.00%
34	12020303	Jun-03	May-05	58.57%	1,320,000	1,100,000	0.00	0.00%
35	12020402	Jan-04	Dec-04	54.33%	400,000	400,000	0.00	0.00%
36	12300403	Oct-04	Dec-07	-7.96%	700,000	700,000	0.00	0.00%
37	12029212	Sep-92	Dec-05	89.30%	6,220,000	6,220,000	0.00	0.00%
38	12029619	Nov-96	Dec-03	100.00%	352,200	3,403,518	0.00	0.00%
39	12029601	Feb-99	Dec-04	92.82%	350,000	450,000	0.00	0.00%
40	12029808	Aug-98	Dec-05	80.66%	175,000	100,000	0.00	0.00%
41	12300111	Feb-02	May-04	100.00%	1,800,000	1,800,000	0.00	0.00%
42	12020095	NA	NA	NA	NA	NA	0.00	NA
43								
44								
45								
46								
47								
48								
49								
50	Jul-04	Month						

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: **2004-103**
CONSTRUCTION WORK IN PROGRESS
AS OF AUGUST 2004

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

PSCDR1 # 11
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Witness Responsible: L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2									
3	12020080	Developer/Govt Contributions	0.00				100.00%	0.00	NA
4	12020081	Network - Replace/Renew	0.00					0.00	NA
5	12020082	Network - Extensions	0.00					0.00	NA
6	12020083	Hydrants - Replacements	0.00					0.00	NA
7	12020084	Hydrants - New	0.00					0.00	NA
8	12020085	Services - Replacements	0.00					0.00	NA
9	12020086	Services - New	0.00					0.00	#N/A
10	12020087	Meters - Replacements	0.00					0.00	NA
11	12020088	Meters - New	0.00					0.00	NA
12	12020089	ITS Equipment & Systems	0.00					0.00	NA
13	12020090	Office & Operations Centers	0.00					0.00	NA
14	12020091	Vehicles	0.00					0.00	NA
15	12020092	Tools and Equipment	0.00					0.00	NA
16	12020093	Process Plant - Replacements	0.00					0.00	NA
17	12020094	Process Plant - New	0.00					0.00	NA
18	12300080	Developer/Govt Contributions - Northern	0.00					0.00	0.00%
19	12300081	Network - Replace/Renew - Northern	0.00					0.00	NA
20	12300085	Services - Replacements - Northern	0.00					0.00	NA
21	12300086	Services - New - Northern	0.00					0.00	NA
22	12300087	Meters - Replacements - Northern	0.00					0.00	NA
23	12300088	Meters - New - Northern	0.00					0.00	NA
24	12300092	Tools and Equipment - Northern	0.00					0.00	NA
25	12020101	Security System Improvements	0.00					0.00	NA
26	12020102	Ground Storage Tank - 3.0 MG	0.00					0.00	NA
27	12020103	SCADA Improvements	0.00					0.00	NA
28	12020105	Russell Cave Road Tank - 1.0 MG	0.00					0.00	NA
29	12020201	Leestown Road Main	0.00					0.00	NA
30	12020202	2002 Major Highway Relocations	0.00					0.00	NA
31	12020203	Replace Traveling Screen & Housing	0.00					0.00	NA
32	12020204	Water Supply Development Project	0.00					0.00	NA
33	12020301	Elevated Storage Tank - 2.0 MG	0.00					0.00	NA
34	12020302	2003 Major Highway Relocations	0.00					0.00	NA
35	12020303	Electrical & Reliability Improvements	0.00					0.00	NA
36	12020402	2004 Major Highway Relocations	0.00					0.00	NA
37	12300403	Owen County Main Extensions	0.00					0.00	NA
38	12029212	Source of Supply Development	0.00					0.00	NA
39	12029619	Customer Service Software	0.00					0.00	NA
40	12029801	Integrated Resource Plan	0.00					0.00	NA
41	12029808	Surge Protection KRS	0.00					0.00	NA
42	12300111	New Columbus	0.00					0.00	NA
43	12020095	Process Plant - New	0.00					0.00	NA
44									
45			0.00	0.00	0.00	0.00		0.00	
46									

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

KENTUCKY AMERICAN WATER
CASE NO: 2004-103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF AUGUST 2004

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

PSCDR1 #12
PAGE 1 OF 1
Witness Responsible: L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Ert.
1								
2	12020080	NA	NA	NA	NA	NA	0.00	NA
3	12020081	NA	NA	NA	NA	NA	0.00	NA
4	12020082	NA	NA	NA	NA	NA	0.00	NA
5	12020083	NA	NA	NA	NA	NA	0.00	NA
6	12020084	NA	NA	NA	NA	NA	0.00	NA
7	12020085	NA	NA	NA	NA	NA	0.00	NA
8	12000G02	#N/A	#N/A	#N/A	#N/A	#N/A	0.00	#N/A
9	12020087	NA	NA	NA	NA	NA	0.00	NA
10	12020088	NA	NA	NA	NA	NA	0.00	NA
11	12020089	NA	NA	NA	NA	NA	0.00	NA
12	12020090	NA	NA	NA	NA	NA	0.00	NA
13	12020091	NA	NA	NA	NA	NA	0.00	NA
14	12020092	NA	NA	NA	NA	NA	0.00	NA
15	12020093	NA	NA	NA	NA	NA	0.00	NA
16	12020094	NA	NA	NA	NA	NA	0.00	NA
17	12300080	NA	NA	NA	600,000	1,480,000	0.00	0.00%
18	12300081	NA	NA	NA	NA	NA	0.00	NA
19	12300085	NA	NA	NA	NA	NA	0.00	NA
20	12300086	NA	NA	NA	NA	NA	0.00	NA
21	12300087	NA	NA	NA	NA	NA	0.00	NA
22	12300088	NA	NA	NA	NA	NA	0.00	NA
23	12300092	NA	NA	NA	NA	NA	0.00	NA
24	12020101	Apr-01	Dec-01	100.00%	350,000	659,244	0.00	0.00%
25	12020102	Feb-01	Jul-04	100.00%	1,500,000	1,500,000	0.00	0.00%
26	12020103	Sep-02	Jun-04	100.00%	650,000	650,000	0.00	0.00%
27	12020105	Feb-01	Oct-05	74.99%	1,500,000	1,500,000	0.00	0.00%
28	12020201	Mar-02	Dec-04	87.87%	700,000	700,000	0.00	0.00%
29	12020202	Jan-02	Nov-02	100.00%	2,000,000	3,369,864	0.00	0.00%
30	12020203	Dec-03	Apr-99	-14.31%	450,000	670,000	0.00	0.00%
31	12020204	Jun-01	Dec-05	70.38%	600,000	600,000	0.00	0.00%
32	12020301	Jul-03	Nov-05	46.49%	3,000,000	3,000,000	0.00	0.00%
33	12020302	Jan-03	Oct-03	100.00%	700,000	700,000	0.00	0.00%
34	12020303	Jun-03	May-05	61.00%	1,320,000	1,100,000	0.00	0.00%
35	12020402	Jan-04	Dec-04	63.58%	400,000	400,000	0.00	0.00%
36	12300403	Oct-04	Dec-07	-5.28%	700,000	700,000	0.00	0.00%
37	12029212	Sep-92	Dec-05	89.94%	6,220,000	6,220,000	0.00	0.00%
38	12029619	Nov-96	Dec-03	100.00%	352,200	3,403,518	0.00	0.00%
39	12029801	Feb-99	Dec-04	94.27%	350,000	450,000	0.00	0.00%
40	12029808	Aug-98	Dec-05	81.82%	175,000	100,000	0.00	0.00%
41	12300111	Feb-02	May-04	100.00%	1,800,000	1,800,000	0.00	0.00%
42	12020095	NA	NA	NA	NA	NA	0.00	NA
43								
44								
45								
46								
47								
48								
49								
50	Aug-04	Month						

Note: Budget Projects A - H 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 \$200,000. The construction period may be as little as one week or as long as three months. The Company does not maintain its records to provide the estimated percent complete. This number is calculated by dividing current construction costs by total estimated amount.

Kentucky American Water					
CWIP Data					
Project #	Description	Original Estimate	Current Estimate	Date Construction Began	Estimated Completion Date
12020095	Treatment Media Replacement	NA	NA	NA	NA
12020002	Paris Pike Relocation	50,000	65,990	Mar-00	Oct-02
12020003	Harrodsburg Road Relocation Design	100,000	69,803	Jan-00	Dec-02
12020004	Richmond Road Relocation	94,000	121,461	Mar-00	Nov-02
1202000A	Mains, Hyd, Ser - Deposits	NA	NA	NA	NA
1202000B	Mains, Hyd, Ser - Co Exp	NA	NA	NA	NA
1202000C	Services	NA	NA	NA	NA
1202000D	Meters	NA	NA	NA	NA
1202000E	Office Furniture & Equipment	NA	NA	NA	NA
1202000F	Transportation Equipment	NA	NA	NA	NA
1202000G	General Equipment	NA	NA	NA	NA
1202000H	Miscellaneous	NA	NA	NA	NA
12020080	Developer/Govt Contributions	NA	NA	NA	NA
12020081	Network - Replace/Renew	NA	NA	NA	NA
12020082	Network - Extensions	NA	NA	NA	NA
12020083	Hydrants - Replacements	NA	NA	NA	NA
12020084	Hydrants - New	NA	NA	NA	NA
12020085	Services - Replacements	NA	NA	NA	NA
12020086	Services - New	NA	NA	NA	NA
12020087	Meters - Replacements	NA	NA	NA	NA
12020088	Meters - New	NA	NA	NA	NA
12020089	ITS Equipment & Systems	NA	NA	NA	NA
12020090	Office & Operations Centers	NA	NA	NA	NA
12020091	Vehicles	NA	NA	NA	NA
12020092	Tools and Equipment	NA	NA	NA	NA
12020093	Process Plant - Replacements	NA	NA	NA	NA
12020094	Process Plant - New	NA	NA	NA	NA
12020101	Security System Improvements	350,000	659,244	Apr-01	Dec-01
12020102	Ground Storage Tank - 3.0 MG	1,500,000	1,500,000	Feb-01	Jul-04
12020103	SCADA Improvements	650,000	650,000	Sep-02	Jun-04
12020104	Scott County Mains	1,500,000	2,356,593	Jan-01	Oct-03
12020105	Russell Cave Road Tank - 1.0 MG	1,500,000	1,500,000	Feb-01	Oct-05
12020106	KRS Sluice Gate	250,000	249,960	Aug-01	May-02
12020107	2001 Major Highway Relocations	1,050,000	1,221,929	Jan-01	Mar-02
12020108	Acquisition of Tri-Village/Eik Lake	1,860,000	1,849,283	Jul-01	Dec-02
12020110	RRS Hydraulic Improvements	1,600,000	1,651,323	Aug-01	Jun-03
12020201	Leestown Road Main	700,000	700,000	Mar-02	Dec-04
12020202	2002 Major Highway Relocations	2,000,000	3,369,864	Jan-02	Nov-02
12020203	Replace Traveling Screen & Housing	450,000	670,000	Dec-03	Apr-99
12020204	Water Supply Development Project	600,000	600,000	Jun-01	Dec-05
12020301	Elevated Storage Tank - 2.0 MG	3,000,000	3,000,000	Jul-03	Nov-05
12020302	2003 Major Highway Relocations	700,000	700,000	Jan-03	Oct-03
12020303	Electrical & Reliability Improvements	1,320,000	1,100,000	Jun-03	May-05
12020402	2004 Major Highway Relocations	400,000	400,000	Jan-04	Dec-04
12029212	Source of Supply Development	6,220,000	6,220,000	Sep-92	Dec-05
12029619	Customer Service Software	352,200	3,403,518	Nov-96	Dec-03
12029801	Integrated Resource Plan	350,000	450,000	Feb-99	Dec-04
12029808	Surge Protection KRS	175,000	100,000	Aug-98	Dec-05
12029809	Upgrade Cart Winch - KRS	480,000	480,000	Aug-98	Dec-05
1230000A	Mains, Hyd, Ser - Deposits - Tri Village	NA	NA	NA	NA
1230000B	Mains, Hyd, Ser - Co Exp - Tri Village PSC DR 1	Item NA	NA	NA	NA
1230000C	Services - Tri Village	NA	NA	NA	NA
1230000D	Meters - Tri Village	NA	NA	NA	NA

Kentucky American Water					
CWIP Data					
Project #	Description	Original Estimate	Current Estimate	Date Construction Began	Estimated Completion Date
1230000E	Office Furniture & Equipment Tri Village	NA	NA	NA	NA
1230000F	Transportation Equipment Tri Village	NA	NA	NA	NA
1230000G	General Equipment Tri Village	NA	NA	NA	NA
1230000H	Miscellaneous Tri Village	NA	NA	NA	NA
12300080	Developer/Govt Contributions - Northern	NA	NA	NA	NA
12300081	Network - Replace/Renew - Northern	NA	NA	NA	NA
12300082	Network - Extensions - Northern	NA	NA	NA	NA
12300083	Hydrants - Replacements - Northern	NA	NA	NA	NA
12300084	Hydrants - New - Northern	NA	NA	NA	NA
12300085	Services - Replacements - Northern	NA	NA	NA	NA
12300086	Services - New - Northern	NA	NA	NA	NA
12300087	Meters - Replacements - Northern	NA	NA	NA	NA
12300088	Meters - New - Northern	NA	NA	NA	NA
12300089	ITS Equipment & Systems - Northern	NA	NA	NA	NA
12300090	Office & Operations Centers - Northern	NA	NA	NA	NA
12300091	Vehicles - Northern	NA	NA	NA	NA
12300092	Tools and Equipment - Northern	NA	NA	NA	NA
12300093	Process Plant - Replacements - Northern	NA	NA	NA	NA
12300094	Process Plant - New - Northern	NA	NA	NA	NA
12300111	New Columbus	1,800,000	1,800,000	Feb-02	May-04
12300403	Owen County Main Extensions	700,000	700,000	Oct-04	Dec-07