

**KENTUCKY-AMERICAN WATER COMPANY**  
**Case No. 2004-00103**  
**Forecasted Test Period Ending November 30,2005**

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KENTUCKY-AMERICAN WATER COMPANY  
SUMMARY OF PLANT ADDITIONS AND RETIREMENTS- CENTRAL  
REFERENCED TO EXHIBIT B

ACCT NO.	ACCOUNT TITLE	For the Period		For the Period		Average Forecasted UPIS	Adjustment 6-22 P.12	Average Forecasted UPIS
		Aug-2003 Additions	Jul-2004 Retirements	Sep-2004 Additions	Nov-2005 Retirements			
<b>INTANGIBLE PLANT</b>								
301000	ORGANIZATION	-	-	-	-	23,020		23,020
302000	FRANCHISE/CONSENTS	0	0	0	0	70,261		70,261
339100	OTHE PIE INTANGIBLES	0	0	0	0	125,793		125,793
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	308,074		308,074
	<b>TOTAL INTANGIBLES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>527,148</b>		<b>527,148</b>
<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>								
303200	LAND AND LAND RIGHTS - SS	-	-	-	-	322,833		322,833
304100	STRUCTURES AND IMPROVEMENTS	14,501	65,195	0	0	265,573		265,573
305000	COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	1,013,271		1,013,271
306000	LAKE, RIVER AND OTHER INTAKES	0	0	0	0	581,930		581,930
0	WELLS AND SPRINGS	0	0	0	0	0		0
309000	SUPPLY MAINS	0	0	0	0	5,069,822		5,069,822
303300	LAND AND LAND RIGHTS - PUMPING	0	0	0	0	81,790		81,790
304200	STRUCTURES AND IMPROVEMENTS	0	0	0	0	4,449,926		4,449,926
0	BOILER PLANT EQUIPMENT	0	0	0	0	0		0
310100	OTHER POWER PRODUCTION EQUIPMENT	14,111	0	0	0	572,278		572,278
311200	ELECTRIC PUMPING EQUIPMENT	196,986	64,809	30,000	0	9,427,501		9,427,501
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	594,512		594,512
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0		0
	<b>TOTAL SOURCE OF SUPPLY &amp; PUMPING</b>	<b>225,588</b>	<b>130,004</b>	<b>30,000</b>	<b>-</b>	<b>22,379,436</b>		<b>22,379,436</b>
<b>WATER TREATMENT PLANT</b>								
303400	LAND AND LAND RIGHTS	-	-	-	-	68,164		68,164
304300	STRUCTURES AND IMPROVEMENTS	51,794	105	0	0	8,030,473		8,030,473
320100	WATER TREATMENT EQUIPMENT	330,011	41,608	389,150	30,925	24,408,099		24,408,099
0	WATER TREATMENT - GAC	0	0	0	0	0		0
	<b>TOTAL WATER TREATMENT</b>	<b>381,805</b>	<b>41,713</b>	<b>389,150</b>	<b>30,925</b>	<b>32,506,736</b>		<b>32,506,736</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>								
303500	LAND AND LAND RIGHTS	99,916	175	0	0	3,648,042		3,648,042
304400	T&D STRUCTURES & IMP	0	0	4,164,426	0	776,813		776,813
330100	DISTRIBUTION RESERVOIRS AND STANDPIPES	1,485,156	0	7,386,681	179,600	134,547,729		134,547,729
331001	TRANSMISSION AND DISTRIBUTION MAINS	7,109,592	119,350	2,379,900	124,630	29,917,313		29,917,313
333000	SERVICES	2,271,417	71,929	877,450	57,310	6,584,484		6,584,484
334130	METERS	788,157	217,163	1,337,200	0	13,917,236		13,917,236
334200	METER INSTALLATIONS	854,168	192,607	472,900	6,300	8,637,242		8,637,242
335000	HYDRANTS	726,076	5,504	0	0	0		0
	<b>TOTAL TRANSMISSION AND DISTRIBUTION</b>	<b>13,324,482</b>	<b>600,728</b>	<b>16,618,557</b>	<b>367,840</b>	<b>205,402,631</b>		<b>205,402,631</b>
<b>GENERAL PLANT</b>								
0	STORES SHOP & GARAGE LAND	-	-	-	-	-		-
304600	STRUCTURES AND IMPROVEMENTS	530,461	36,275	1,353,751	0	6,222,455		6,222,455
340100	OFFICE FURNITURE AND EQUIPMENT	3,822,523	194,563	715,263	233,355	8,156,164		8,156,164
341100	TRANSPORTATION EQUIPMENT	102,303	176,611	185,000	74,250	2,130,947		2,130,947
342000	STORES EQUIPMENT	0	0	0	0	35,547		35,547
343000	TOOLS, SHOP AND GARAGE EQUIPMENT	10,100	3,500	81,400	17,840	825,447		825,447
344000	LABORATORY EQUIPMENT	39,900	12,500	191,800	48,765	970,452		970,452
345000	POWER OPERATED EQUIPMENT	6,089	0	0	0	512,488		512,488
346100	COMMUNICATION EQUIPMENT	51,393	0	27,200	0	1,872,830		1,872,830
347000	MISCELLANEOUS EQUIPMENT	94,173	14,388	13,000	0	557,764		557,764
348000	OTHER TANGIBLE PROPERTY	5,604	0	0	0	133,282		133,282
	<b>BOONESBORO ACQUISITION (WATER ONLY)</b>	<b>4,672,546</b>	<b>437,837</b>	<b>2,567,404</b>	<b>374,210</b>	<b>21,417,376</b>		<b>21,417,376</b>
<b>TOTAL ACCUM. DEPRECIATION RESERVE</b>								
		<b>18,604,431</b>	<b>1,210,282</b>	<b>19,605,111</b>	<b>772,975</b>	<b>282,233,327</b>		<b>282,233,327</b>

KENTUCKY-AMERICAN WATER COMPANY  
SUMMARY OF PLANT ADDITIONS AND RETIREMENTS - TRI-VILLAGE  
REFERENCED TO EXHIBIT B

ACCT NO.	ACCOUNT TITLE	For the Period Aug-2003		For the Period Sep-2004		For the Period Nov-2005		Average Forecasted UPIs	Adjustment B-2.2 P.12	Average Forecasted UPIs
		← Base Period →	Retirements	← Forecast Period →	Additions	Retirements	Retirements			
	INTANGIBLE PLANT									
301000	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0
339100	OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
	TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	SOURCE OF SUPPLY AND PUMPING PLANT									
303200	LAND AND LAND RIGHTS - SS	\$ 878,468	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ 681,887	\$ -	\$ 681,887
304100	STRUCTURES AND IMPROVEMENTS	303,086	91,152	0	0	0	0	332,796	0	332,796
305000	COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0
	WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0
303300	LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0
304200	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	126,875	0	126,875
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
	TOTAL SOURCE OF SUPPLY & PUMPING	\$ 982,554	\$ 91,152	\$ -	\$ -	\$ -	\$ -	\$ 1,151,558	\$ -	\$ 1,151,558
	WATER TREATMENT PLANT									
303400	LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304300	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	51,538	0	51,538
	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
	TOTAL WATER TREATMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,538	\$ -	\$ 51,538
	TRANSMISSION AND DISTRIBUTION PLANT									
303500	LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304400	T&D STRUCTURES & IMP.	0	30,807	0	0	0	0	857,578	0	857,578
330100	DISTRIBUTION RESERVOIRS AND STANDPIPES	32,300	0	412,000	0	0	0	2,628,603	0	2,628,603
330000	TRANSMISSION AND DISTRIBUTION MAINS	21,348	0	87,000	0	0	0	122,993	0	122,993
331300	SERVICES	34,933	0	9,000	0	0	0	349,730	0	349,730
334200	METERS	1,800	0	6,450	0	0	0	5,315	0	5,315
335000	METER INSTALLATIONS	0	0	5,000	0	0	0	20,326	0	20,326
	HYDRANTS	0	0	0	0	0	0	0	0	0
	TOTAL TRANSMISSION AND DISTRIBUTION	\$ 90,381	\$ 30,807	\$ 499,450	\$ -	\$ -	\$ -	\$ 3,984,605	\$ -	\$ 3,984,605
	GENERAL PLANT									
304600	STORES SHOP & GARAGE LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340100	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
341100	OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	47,600	0	47,600
342000	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	17,000	0	17,000
343000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	11,000	0	0	0	10,588	0	10,588
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	35,704	0	35,704
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	2,718	0	2,718
347000	MISCELLANEOUS EQUIPMENT	0	0	9,000	0	0	0	1,154	0	1,154
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0
	TOTAL GENERAL	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 114,742	\$ -	\$ 114,742
	TOTAL	\$ 1,072,945	\$ 39,959	\$ 519,450	\$ -	\$ -	\$ -	\$ 5,302,443	\$ -	\$ 5,302,443

K\_RB04.XLSWPS RB Tri Village

KENTUCKY-AMERICAN WATER COMPANY  
SUMMARY OF PLANT ADDITIONS AND RETIREMENTS - ELK LAKE  
REFERENCED TO EXHIBIT B

ACCT NO.	ACCOUNT TITLE	For the Period		For the Period		Average Forecasted UPIs	Adjustment B-2.2 P.12	Average Forecasted UPIs
		Aug-2003 ← Base Period →	Jul-2004 ← Forecast Period →	Sep-2004 ← Forecast Period →	Nov-2005 Retirements			
	INTANGIBLE PLANT							
301000	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0
339100	OTHE P/E INTANGIBLES	0	0	0	0	3,838	0	3,838
339600	OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0
	TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	3,838	\$ -	3,838
	SOURCE OF SUPPLY AND PUMPING PLANT							
303200	LAND AND LAND RIGHTS - SS	0	0	0	0	27,734	0	27,734
304100	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
305000	COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0
306000	LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0
	WELLS AND SPRINGS	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	14,520	0	14,520
303300	LAND AND LAND RIGHTS - PUMPING	0	0	0	0	750	0	750
304200	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0
310100	OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	15,100	0	15,100
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0
	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0
	TOTAL SOURCE OF SUPPLY & PUMPING	\$ 0	\$ 0	\$ 0	\$ 0	58,104	\$ -	58,104
	WATER TREATMENT PLANT							
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0
304300	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	0	0	7,618	0	7,618
	WATER TREATMENT - GAC	0	0	0	0	0	0	0
	TOTAL WATER TREATMENT	\$ 0	\$ 0	\$ 0	\$ 0	7,618	\$ -	7,618
	TRANSMISSION AND DISTRIBUTION PLANT							
303500	LAND AND LAND RIGHTS	0	0	0	0	1,250	0	1,250
304400	T&D STRUCTURES & IMP.	0	0	0	0	0	0	0
330100	DISTRIBUTION RESERVOIRS AND STANDPIPES	0	0	0	0	30,749	0	30,749
331001	TRANSMISSION AND DISTRIBUTION MAINS	0	0	0	0	145,823	0	145,823
333000	SERVICES	0	0	0	0	0	0	0
334130	METERS	0	0	0	0	56,823	0	56,823
334200	METER INSTALLATIONS	0	0	0	0	0	0	0
335000	HYDRANTS	0	0	0	0	13,900	0	13,900
	TOTAL TRANSMISSION AND DISTRIBUTION	\$ 0	\$ 0	\$ 0	\$ 0	248,345	\$ -	248,345
	GENERAL PLANT							
304600	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0
340100	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
341100	OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0
342000	TRANSPORTATION EQUIPMENT	0	0	0	0	7,445	0	7,445
343000	STORES EQUIPMENT	0	0	0	0	0	0	0
344000	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0
345000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0
346100	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0
347000	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0
	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	500	0	500
	TOTAL GENERAL	\$ 0	\$ 0	\$ 0	\$ 0	7,945	\$ -	7,945
	TOTAL	\$ -	\$ -	\$ -	\$ -	325,850	\$ -	325,850

ACCT NO.	ACCOUNT TITLE	ACCOUNT ACTIVITY FROM AUG 03 THRU JAN 04				Retirements	Retirements	Retirements	Retirements	Balance at February-2004
		August-2003	RetAd	Tot Ret	Jan-2004					
301000	ORGANIZATION	\$ 23,020							\$ 23,020	
302000	FRANCHISE/CONSENTS	70,261							70,261	
303000	OTHE PIE INTANGIBLES	125,793							125,793	
303900	OTHER PIE COMPREHENSIVE STUDIES	611,071							611,071	
0	WATER RIGHTS	0							0	
303200	LAND AND LAND RIGHTS SS	322,833							322,833	
0	OTHER SS LAND	0							0	
304100	SS STRUCTURES & IMPROVEMENTS	316,267		15,195					315,573	
305000	COLL & IMPOUNDING RESERV	1,013,271		0					1,013,271	
306000	LAKE, RIVER, & OTHER INTAKES	581,930		0					581,930	
0	WELLS & SPRINGS	0		0					0	
309000	SUPPLY MAINS	5,069,822		0					5,069,822	
303300	PUMPING LAND & LAND RIGHTS	81,790		0					81,790	
304200	PUMPING STRUCTURES & IMPROVEMENTS	4,441,292		0					4,441,292	
0	BOILER PLANT EQUIPMENT	0		0					0	
310100	OTHER POWER PROD EQPT	558,167		0					572,278	
311200	ELECTRIC PUMPING EQUIPMENT	9,287,632		64,809					9,386,159	
311300	DIESEL PUMPING EQUIPMENT	594,512		0					594,512	
0	GASOLINE PUMPING EQPT	0		0					0	
0	OTHER PUMPING EQUIPMENT	0		0					0	
303400	LAND AND LAND RIGHTS	68,164		0					68,164	
304300	WT STRUCTURES & IMPROVMT	7,909,875		105					7,961,564	
320100	WATER TREATMENT EQUIPMENT	23,946,434		32,608					24,114,305	
0	WATER TREATMENT - GAC	0		0					0	
0	LAND AND LAND RIGHTS	0		0					0	
303500	T & D LAND & RIGHTS OF WAY	3,548,301		175					3,645,878	
0	T & D LAND	0		0					0	
0	T & D RIGHTS OF WAY	0		0					0	
0	DIST RES & STANDPIPE LAND	0		0					0	
304400	T & D STRUCTURES & IMP	724,970		0					724,970	
330100	DIST RES & STANDPIPES	5,081,000		0					5,081,000	
331001	T & D MAINS	122,378,430		38,750					127,065,119	
333000	SERVICES	26,383,145		21,129					28,020,933	
0	METERS	0		0					0	
334110	METERS - BRONZE CASE	33,130		15					33,115	
334120	METERS - PLASTIC CASE	1,314,925		89,470					1,225,455	
334130	METERS - OTHER	4,127,915		109,178					4,553,894	
334200	METER INSTALLATIONS	12,457,260		192,607					12,754,466	
335000	HYDRANTS	7,624,245		3,504					8,131,908	
0	STORES SHOP & GARAGE LAND	0		0					0	
304600	OFFICE STRUCTURES	3,881,248		33,675					3,877,217	
304700	STORES, SHOP & GAR STRUCT	991,015		0					991,015	
304800	MISC STRUCTURES	336,524		2,600					339,026	
340100	OFFICE FURNITURE & EQUIP	693,695		0					670,035	
340210	MAINFRAME COMP & PERIPH EQPT	6,340		0					34,480	
340220	PERSONAL COMP & PERIPH EQPT	1,393,551		102,763					1,283,438	
340230	COMP & PERIPH OTHER	213,161		0					321,156	
0	COMP SOFTWARE	0		0					0	
340300	MAINFRAME SOFTWARE	787,391		0					3,917,876	
340320	PERSONAL COMP SOFTWARE	672,344		0					672,344	
340330	OTHER SOFTWARE	125,222		0					275,054	
340500	OTHER OFFICE EQUIPMENT	140,933		0					140,933	
341100	TRANS EQUIP - LIGHT TRUCKS	1,377,360		52,861					1,324,360	
341200	TRANS EQUIP - HEAVY TRUCKS	599,878		0					603,609	
341300	TRANS EQUIP - CARS	146,519		0					120,269	
341400	OTHER TRANS EQUIP	21,670		0					21,670	
342000	STORES EQUIPMENT	35,547		0					35,547	
343000	TOOLS, SHOP, & GARAGE EQUIP	786,181		0					783,681	
344000	LABORATORY EQUIPMENT	872,027		0					863,527	
345000	POWER OPERATED EQUIPMENT	506,399		0					512,488	
346100	COMMUNICATION EQUIPMENT	1,808,068		0					1,856,341	
0	COMMUNICATION EQUIPMENT	0		0					0	
0	COMMUNICATION EQUIPMENT	0		0					0	
347000	MISC EQUIPMENT	485,364		14,388					521,291	
348000	OTHER TANGIBLE PROPERTY	127,678		0					130,480	
	TOTAL UTILITY PLANT IN SERVICE	\$ 254,691,730	\$ 11,540,242	\$ 773,632	\$ -	\$ 773,632	\$ -	\$ 265,458,140	\$ 265,353,779	

KENTUCKY-AMERICAN WATER COMPANY  
UTILITY PLANT IN SERVICE - CENTRAL  
BASE YEAR: 7/31/2004  
TEST YEAR: 11/30/2005

ACCT. NO.	ACCOUNT TITLE	Five Months Ended Jul 2004		Balance at July-2004	Two Months Ended ----->		September-2004		Balance September-2004	October-2004		Balance October-2004	For the Month Ended ----->	
		Additions	Retirements		Additions	Retirements	Additions	Retirements		Additions	Retirements			
301000	ORGANIZATION	0	0	23,020	0	0	0	0	23,020	0	0	23,020	0	0
302000	FRANCHISE/CONSENTS	0	0	70,261	0	0	0	0	70,261	0	0	70,261	0	0
339100	OTHER P/E INTANGIBLES	0	0	125,793	0	0	0	0	125,793	0	0	125,793	0	0
339600	OTHER P/E COMPREHENSIVE STUDIES	0	0	611,071	0	0	0	0	611,071	0	0	611,071	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	0	322,833	0	0	0	0	322,833	0	0	322,833	0	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	50,000	265,573	0	0	0	0	265,573	0	0	265,573	0	0
305000	COLL. & IMPOUNDING RESERV	0	0	1,013,271	0	0	0	0	1,013,271	0	0	1,013,271	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	581,930	0	0	0	0	581,930	0	0	581,930	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	5,069,822	0	0	0	0	5,069,822	0	0	5,069,822	0	0
309300	PUMPING LAND & LAND RIGHTS	0	0	81,790	0	0	0	0	81,790	0	0	81,790	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	4,441,292	0	0	0	0	4,441,292	0	0	4,441,292	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	572,278	0	0	0	0	572,278	0	0	572,278	0	0
311200	ELECTRIC PUMPING EQUIPMENT	33,650	0	9,419,809	0	0	0	0	9,419,809	0	0	9,419,809	0	0
311300	DIESEL PUMPING EQUIPMENT	0	0	594,512	0	0	0	0	594,512	0	0	594,512	0	0
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	68,164	0	0	0	0	68,164	0	0	68,164	0	0
304300	WT STRUCTURES & IMPROVMT	0	0	7,961,564	0	0	0	0	7,961,564	0	0	7,961,564	0	0
320100	WATER TREATMENT EQUIPMENT	123,532	3,000	24,234,837	0	0	0	0	24,234,837	0	0	24,234,837	0	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	1,082	0	3,648,042	0	0	0	0	3,648,042	0	0	3,648,042	0	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	724,970	0	0	0	0	724,970	0	0	724,970	0	0
330100	DIST RES & STANDPIPES	1,495,119	0	6,576,156	0	0	0	0	6,576,156	0	0	6,576,156	0	0
330101	T & D MAINS	1,916,807	69,000	129,374,672	973,000	0	29,200	0	130,318,472	18,600	0	130,831,872	392,000	0
333000	SERVICES	642,000	41,000	28,592,633	355,000	0	11,600	0	28,936,033	7,800	0	29,124,233	160,000	0
0	METERS	2,100	0	2,100	0	0	0	0	2,100	0	0	2,100	0	0
334110	METERS - BRONZE CASE	0	0	33,115	0	0	0	0	33,115	0	0	33,115	0	0
334120	METERS - PLASTIC CASE	180,900	0	1,405,355	98,000	0	0	0	1,504,355	50,450	0	1,554,805	65,000	0
334130	METERS - OTHER	35,000	17,500	4,605,394	0	0	8,000	0	4,597,394	0	3,500	4,593,894	0	0
334200	METER INSTALLATIONS	344,355	0	13,098,821	207,000	0	0	0	13,305,821	104,550	0	13,410,371	80,000	0
335000	HYDRANTS	214,508	1,600	8,344,817	54,000	0	800	0	8,398,017	38,000	0	8,435,617	34,000	0
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	25,626	0	3,903,843	0	0	0	0	3,903,843	0	0	3,903,843	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	991,015	0	0	0	0	991,015	0	0	991,015	0	0
304800	MISC STRUCTURES	469,089	0	808,115	0	0	0	0	808,115	0	0	808,115	0	0
340100	OFFICE FURNITURE & EQUIP	0	0	670,035	0	0	0	0	670,035	0	0	670,035	0	0
340210	MAINFRAME COMP & PERIPH EQPT	2,100	0	36,580	0	0	0	0	36,580	0	0	36,580	0	0
340220	PERSONAL COMP & PERIPH EQPT	17,900	84,450	1,216,888	10,000	0	28,875	0	1,198,013	5,000	13,350	1,189,663	5,000	0
340230	COMP & PERIPH OTHER	6,488	0	327,644	0	0	0	0	327,644	0	0	327,644	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	6,153	0	3,924,029	0	0	0	0	3,924,029	0	0	3,924,029	0	0
340320	PERSONAL COMP SOFTWARE	0	0	672,344	0	0	0	0	672,344	0	0	672,344	0	0
340330	OTHER SOFTWARE	405,230	0	680,284	0	0	0	0	680,284	0	0	680,284	0	0
340500	OTHER OFFICE EQUIPMENT	15,000	0	140,933	0	0	0	0	140,933	0	0	140,933	0	0
341100	TRANS EQUIP - LIGHT TRUCKS	0	45,000	1,294,360	0	0	0	0	1,294,360	0	0	1,294,360	0	0
341200	TRANS EQUIP - HEAVY TRUCKS	53,731	0	657,340	0	0	0	0	657,340	0	0	657,340	0	0
341300	TRANS EQUIP - CARS	0	52,500	67,769	0	0	0	0	67,769	0	0	67,769	0	0
341400	OTHER TRANS EQUIP	30,000	0	51,670	0	0	0	0	51,670	0	0	51,670	0	0
342000	STORES EQUIPMENT	0	0	35,547	0	0	0	0	35,547	0	0	35,547	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	10,100	1,000	792,781	7,000	0	1,000	0	798,781	1,400	0	799,681	1,600	0
344000	LABORATORY EQUIPMENT	39,900	4,000	899,427	0	0	1,000	0	898,427	3,600	500	901,527	3,400	0
345000	POWER OPERATED EQUIPMENT	0	0	512,488	0	0	0	0	512,488	0	0	512,488	0	0
346100	COMMUNICATION EQUIPMENT	3,120	0	1,859,461	0	0	0	0	1,859,461	0	0	1,859,461	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	23,858	0	545,149	3,000	0	0	0	548,149	0	0	548,149	5,000	0
348000	OTHER TANGIBLE PROPERTY	2,802	0	133,282	0	0	0	0	133,282	0	0	133,282	0	0
	TOTAL UTILITY PLANT IN SERVICE	\$ 6,101,150	\$ 369,050	\$ 272,085,879	\$ 1,707,000	\$ 80,475	\$ 273,712,404	\$ 931,000	\$ 274,598,754	\$ 44,650	\$ 746,000	\$ 275,344,754	\$ 746,000	\$ 0

KENTUCKY-AMERICAN WATER COMPANY  
UTILITY PLANT IN SERVICE - CENTRAL  
BASE YEAR: 7/31/2004  
TEST YEAR: 11/30/2005

ACCT. NO.	ACCOUNT TITLE	November-2004		December-2004		Transfer 1992		December-2004		November-2004		For the Month Ended 11/30/05		For the Month Ended 11/30/04	
		Retirements	Balance	Retirements	Balance	CPS Costs	Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements
301000	ORGANIZATION	0	23,020	0	23,020	0	23,020	0	23,020	0	23,020	0	23,020	0	23,020
302000	FRANCHISE/CONSENTS	0	70,261	0	70,261	0	70,261	0	70,261	0	70,261	0	70,261	0	70,261
339700	OTHE PIE INTANGIBLES	0	125,793	0	125,793	0	125,793	0	125,793	0	125,793	0	125,793	0	125,793
339800	OTHER P/E COMPREHENSIVE STUDIES	0	611,071	0	611,071	-328,247	282,824	0	282,824	0	282,824	0	282,824	0	282,824
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	322,833	0	322,833	0	322,833	0	322,833	0	322,833	0	322,833	0	322,833
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	265,573	0	265,573	0	265,573	0	265,573	0	265,573	0	265,573	0	265,573
305000	COLL. & IMPOUNDING RESERV	0	1,013,271	0	1,013,271	0	1,013,271	0	1,013,271	0	1,013,271	0	1,013,271	0	1,013,271
306000	LAKE, RIVER, & OTHER INTAKES	0	581,930	0	581,930	0	581,930	0	581,930	0	581,930	0	581,930	0	581,930
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822
303300	PUMPING LAND & LAND RIGHTS	0	81,790	0	81,790	0	81,790	0	81,790	0	81,790	0	81,790	0	81,790
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	4,441,292	0	4,441,292	9,354	4,450,646	0	4,450,646	0	4,450,646	0	4,450,646	0	4,450,646
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	572,278	0	572,278	0	572,278	0	572,278	0	572,278	0	572,278	0	572,278
311200	ELECTRIC PUMPING EQUIPMENT	0	9,419,809	0	9,419,809	0	9,419,809	0	9,419,809	0	9,419,809	0	9,419,809	0	9,419,809
311300	DIESEL PUMPING EQUIPMENT	0	594,512	0	594,512	0	594,512	0	594,512	0	594,512	0	594,512	0	594,512
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	68,164	0	68,164	0	68,164	0	68,164	0	68,164	0	68,164	0	68,164
304300	WT STRUCTURES & IMPROVMT	0	7,961,564	0	7,961,564	74,651	8,036,215	0	8,036,215	0	8,036,215	0	8,036,215	0	8,036,215
320700	WATER TREATMENT EQUIPMENT	0	24,234,837	0	24,234,837	16,315	24,250,227	0	24,250,227	0	24,250,227	0	24,250,227	0	24,250,227
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	0	3,648,042	0	3,648,042	0	3,648,042	0	3,648,042	0	3,648,042	0	3,648,042	0	3,648,042
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	724,970	0	724,970	56,163	781,133	0	781,133	0	781,133	0	781,133	0	781,133
330100	DIST RES & STANDPIPES	0	6,576,156	0	6,576,156	28,906	6,605,062	0	6,605,062	0	6,605,062	0	6,605,062	0	6,605,062
331001	T & D MAINS	18,600	131,205,272	1,578,151	132,903,960	140,137	133,358,040	0	133,358,040	5,920	133,358,040	0	133,358,040	236,350	236,350
333000	SERVICES	7,800	29,276,433	127,000	29,394,503	8,930	29,394,503	0	29,394,503	2,200	29,504,303	0	29,504,303	43,300	43,300
0	METERS	0	2,100	0	2,100	0	2,100	0	2,100	0	2,100	0	2,100	0	2,100
339410	METERS - BRONZE CASE	0	33,115	0	33,115	0	33,115	0	33,115	0	33,115	0	33,115	0	33,115
334120	METERS - PLASTIC CASE	0	1,619,805	62,500	1,682,305	0	1,682,305	0	1,682,305	0	1,682,305	0	1,682,305	0	1,682,305
334130	METERS - OTHER	3,500	4,590,394	0	4,590,394	0	4,590,394	0	4,590,394	0	4,590,394	0	4,590,394	0	4,590,394
334200	METER INSTALLATIONS	0	13,490,371	82,500	13,572,871	2,721	13,572,871	0	13,572,871	0	13,572,871	0	13,572,871	0	13,572,871
335000	HYDRANTS	400	8,469,217	34,000	8,502,217	0	8,502,217	0	8,502,217	0	8,502,217	0	8,502,217	0	8,502,217
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	3,903,843	0	3,903,843	0	3,903,843	0	3,903,843	0	3,903,843	0	3,903,843	0	3,903,843
304700	STORES, SHOP & GAR STRUCT	0	991,015	0	991,015	0	991,015	0	991,015	0	991,015	0	991,015	0	991,015
304800	MISC STRUCTURES	0	808,115	0	808,115	0	808,115	0	808,115	0	808,115	0	808,115	0	808,115
340100	OFFICE FURNITURE & EQUIP	0	670,035	0	670,035	0	670,035	0	670,035	0	670,035	0	670,035	0	670,035
340210	MAINFRAME COMP & PERIPH EQPT	0	36,580	0	36,580	0	36,580	0	36,580	0	36,580	0	36,580	0	36,580
340220	PERSONAL COMP & PERIPH EQPT	12,975	1,181,658	10,000	1,176,118	0	1,176,118	0	1,176,118	0	1,176,118	0	1,176,118	0	1,176,118
340230	COMP & PERIPH OTHER	0	327,844	0	327,844	0	327,844	0	327,844	0	327,844	0	327,844	0	327,844
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	3,924,029	611,053	4,535,082	0	4,535,082	0	4,535,082	0	4,535,082	0	4,535,082	0	4,535,082
340320	PERSONAL COMP SOFTWARE	0	672,344	0	672,344	0	672,344	0	672,344	0	672,344	0	672,344	0	672,344
340330	OTHER SOFTWARE	0	660,284	0	660,284	0	660,284	0	660,284	0	660,284	0	660,284	0	660,284
340500	OTHER OFFICE EQUIPMENT	0	140,933	0	140,933	0	140,933	0	140,933	0	140,933	0	140,933	0	140,933
341100	TRANS EQUIP - LIGHT TRUCKS	0	1,294,360	0	1,294,360	0	1,294,360	0	1,294,360	0	1,294,360	0	1,294,360	0	1,294,360
341200	TRANS EQUIP - HEAVY TRUCKS	0	657,340	0	657,340	0	657,340	0	657,340	0	657,340	0	657,340	0	657,340
341300	TRANS EQUIP - CARS	0	67,769	0	67,769	0	67,769	0	67,769	0	67,769	0	67,769	0	67,769
341400	OTHER TRANS EQUIP	0	51,670	0	51,670	0	51,670	0	51,670	0	51,670	0	51,670	0	51,670
342000	STORES EQUIPMENT	0	35,547	0	35,547	0	35,547	0	35,547	0	35,547	0	35,547	0	35,547
343000	TOOLS, SHOP, & GARAGE EQUIP	1,000	800,281	6,400	806,681	640	806,041	0	806,041	0	806,041	0	806,041	0	806,041
344000	LABORATORY EQUIPMENT	1,000	903,927	3,600	907,527	0	907,527	0	907,527	0	907,527	0	907,527	0	907,527
345000	POWER OPERATED EQUIPMENT	0	512,488	0	512,488	0	512,488	0	512,488	0	512,488	0	512,488	0	512,488
346100	COMMUNICATION EQUIPMENT	0	1,859,461	0	1,859,461	0	1,859,461	0	1,859,461	0	1,859,461	0	1,859,461	0	1,859,461
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	553,149	0	553,149	0	553,149	0	553,149	0	553,149	0	553,149	0	553,149
348000	OTHER TANGIBLE PROPERTY	0	133,282	0	133,282	0	133,282	0	133,282	0	133,282	0	133,282	0	133,282
	TOTAL UTILITY PLANT IN SERVICE	45,275	275,299,479	2,520,204	277,767,713	51,970	277,767,713	0	277,767,713	769,800	278,537,513	32,995	278,537,513	0	278,537,513

KENTUCKY-AMERICAN WATER COMPANY  
UTILITY PLANT IN SERVICE - CENTRAL  
7/31/2004  
BASE YEAR: 11/30/2006

ACCT.NO.	ACCOUNT TITLE	February-2005		For the Month Ended 2/28/05		March-2005		For the Month Ended 3/31/05		April-2005		Balance April-2005		For the Month Ended 4/30/05		May-2005	
		Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements	Balance
301000	ORGANIZATION		23,020		23,020		23,020		23,020				23,020				
302000	FRANCHISE/CONSENTS		70,261		70,261		70,261		70,261				70,261				
303000	OTHER PIE INTANGIBLES		125,793		125,793		125,793		125,793				125,793				
304000	OTHER PIE COMPREHENSIVE STUDIES		282,824		282,824		282,824		282,824				282,824				
305000	WATER RIGHTS		0		0		0		0				0				
306000	LAND AND LAND RIGHTS SS		322,833		322,833		322,833		322,833				322,833				
307000	OTHER SS LAND		0		0		0		0				0				
308000	SS STRUCTURES & IMPROVEMENTS		265,573		265,573		265,573		265,573				265,573				
309000	COLL & IMPOUNDING RESERV		1,013,271		1,013,271		1,013,271		1,013,271				1,013,271				
310000	LAKE, RIVER, & OTHER INTAKES		581,930		581,930		581,930		581,930				581,930				
311000	WELLS & SPRINGS		0		0		0		0				0				
312000	SUPPLY MAINS		5,069,822		5,069,822		5,069,822		5,069,822				5,069,822				
313000	PUMPING LAND & LAND RIGHTS		81,790		81,790		81,790		81,790				81,790				
314000	PUMPING STRUCTURES & IMPROVEMENTS		4,450,646		4,450,646		4,450,646		4,450,646				4,450,646				
315000	BOILER PLANT EQUIPMENT		0		0		0		0				0				
316000	OTHER POWER PROD EQPT		572,278		572,278		572,278		572,278				572,278				
317000	ELECTRIC PUMPING EQUIPMENT		9,419,809		9,419,809		9,419,809		9,419,809				9,419,809				
318000	DIESEL PUMPING EQUIPMENT		594,512		594,512		594,512		594,512				594,512				
319000	GASOLINE PUMPING EQPT		0		0		0		0				0				
320000	OTHER PUMPING EQUIPMENT		0		0		0		0				0				
321000	LAND AND LAND RIGHTS		68,164		68,164		68,164		68,164				68,164				
322000	WT STRUCTURES & IMPROVEMNT		8,036,215		8,036,215		8,036,215		8,036,215				8,036,215				
323000	WATER TREATMENT EQUIPMENT		2,130		2,130	1,400	24,272,987		4,000	2,030			24,274,957				
324000	WATER TREATMENT - GAC		0		0		0		0				0				
325000	LAND AND LAND RIGHTS		0		0		0		0				0				
326000	T & D LAND & RIGHTS OF WAY		0		0		3,648,042		0				3,648,042				
327000	T & D LAND		0		0		0		0				0				
328000	T & D RIGHTS OF WAY		0		0		0		0				0				
329000	T & D RIGHTS & STANDPIPE LAND		0		0		0		0				0				
330000	T & D STRUCTURES & IMP		0		0		781,133		0				781,133				
331000	DIST RES & STANDPIPES		0		0		6,605,062		0				6,605,062				
332000	T & D MAINS		5,440		133,588,950	8,080	133,914,525		395,875	11,320			134,289,080				
333000	SERVICES		3,700		29,543,903	7,900	29,603,503		132,900	4,700			29,731,703				
334000	METERS		0		2,100		2,100		0				2,100				
335000	METERS-BRONZECASE		0		33,115		33,115		0				33,115				
336000	METERS - PLASTIC CASE		0		1,838,205		1,838,205		54,000				1,892,205				
337000	METERS - OTHER		2,685		4,585,565	3,585	4,581,970		0	6,360			4,575,610				
338000	METER INSTALLATIONS		0		13,653,521		13,653,521		79,400				13,762,621				
339000	HYDRANTS		260		8,552,577	380	8,574,297		28,400				8,602,697				
340000	STORES SHOP 8 GARAGE LAND		0		0		0		0				0				
341000	OFFICE STRUCTURES		0		3,903,843		3,903,843		0				3,903,843				
342000	STORES SHOP 8 GAR STRUCT		0		991,015		991,015		0				991,015				
343000	MISC STRUCTURES		0		808,115		808,115		0				808,115				
344000	OFFICE FURNITURE & EQUIP		0		670,035		670,035		0				670,035				
345000	MAINFRAME COMP & PERIPH EQPT		0		36,580		36,580		0				36,580				
346000	PERSONAL COMP & PERIPH EQPT		12,405		1,175,463	15,360	1,165,903		6,100	24,855			1,147,148				
347000	COMP & PERIPH OTHER		0		327,644		327,644		0				327,644				
348000	COMP SOFTWARE		0		0		0		0				0				
349000	MAINFRAME SOFTWARE		0		4,535,082		4,535,082		0				4,535,082				
350000	PERSONAL COMP SOFTWARE		0		672,344		672,344		0				672,344				
351000	OTHER SOFTWARE		0		680,284		680,284		0				680,284				
352000	OTHER OFFICE EQUIPMENT		0		140,933		140,933		0				140,933				
353000	TRANS EQUIP - LIGHT TRUCKS		0		1,294,360		1,294,360		15,000	11,250			1,298,110				
354000	TRANS EQUIP - HEAVY TRUCKS		0		642,340		642,340		35,000				712,340				
355000	TRANS EQUIP - CARS		10,500		77,269	22,500	54,769		35,000	15,000			39,769				
356000	OTHER TRANS EQUIP		0		51,670		51,670		0				51,670				
357000	STORES EQUIPMENT		0		35,547		35,547		0				35,547				
358000	TOOLS, SHOP, & GARAGE EQUIP		1,000		809,041	1,420	812,621		7,200	1,500			818,321				
359000	LABORATORY EQUIPMENT		3,130		923,372	2,820	935,552		19,000	3,530			951,022				
360000	POWER OPERATED EQUIPMENT		0		512,488		512,488		0				512,488				
361000	COMMUNICATION EQUIPMENT		0		1,859,761		1,859,761		4,400				1,868,361				
362000	COMMUNICATION EQUIPMENT		0		0		0		0				0				
363000	COMMUNICATION EQUIPMENT		0		0		0		0				0				
364000	MISC EQUIPMENT		0		558,149		558,149		0				558,149				
365000	OTHER TANGIBLE PROPERTY		0		133,282		133,282		0				133,282				
366000			0		0		0		0				0				
367000			0		0		0		0				0				
368000			0		0		0		0				0				
369000			0		0		0		0				0				
370000			0		0		0		0				0				
371000			0		0		0		0				0				
372000			0		0		0		0				0				
373000			0		0		0		0				0				
374000			0		0		0		0				0				
375000			0		0		0		0				0				
376000			0		0		0		0				0				
377000			0		0		0		0				0				
378000			0		0		0		0				0				
379000			0		0		0		0				0				
380000			0		0		0		0				0				
381000			0		0		0		0				0				
382000			0		0		0		0				0				
383000			0		0		0		0				0				
384000			0		0		0		0				0				
385000			0		0		0		0				0				
386000			0		0		0		0				0				
387000			0		0		0		0				0				
388000			0		0		0		0				0				
389000																	



KENTUCKY-AMERICAN WATER COMPANY  
UTILITY PLANT IN SERVICE - CENTRAL  
BASE YEAR: 7/31/2004  
TEST YEAR: 11/30/2005

ACCT. NO.	ACCOUNT TITLE	For the Month Ended -----		Balance May-2005	For the Month Ended -----		Balance June-2005	For the Month Ended -----		Balance July-2005	For the Month Ended -----		Balance August-2005
		Balance	Retirements		Balance	Retirements		Balance	Retirements		Balance	Retirements	
301000	ORGANIZATION	23,020	0	23,020	0	23,020	0	23,020	0	23,020	0	23,020	0
302000	FRANCHISE/CONSENTS	70,261	0	70,261	0	70,261	0	70,261	0	70,261	0	70,261	0
339100	OTHE P/E INTANGIBLES	125,793	0	125,793	0	125,793	0	125,793	0	125,793	0	125,793	0
339600	OTHER P/E COMPREHENSIVE STUDIES	282,824	0	282,824	0	282,824	0	282,824	0	282,824	0	282,824	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	322,833	0	322,833	0	322,833	0	322,833	0	322,833	0	322,833	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	265,573	0	265,573	0	265,573	0	265,573	0	265,573	0	265,573	0
305000	COIL & IMPOUNDING RESERV	1,013,271	0	1,013,271	0	1,013,271	0	1,013,271	0	1,013,271	0	1,013,271	0
306000	LAKE, RIVER, & OTHER INTAKES	581,930	0	581,930	0	581,930	0	581,930	0	581,930	0	581,930	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0
303300	PUMPING LAND & LAND RIGHTS	81,790	0	81,790	0	81,790	0	81,790	0	81,790	0	81,790	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	4,450,646	0	4,450,646	0	4,450,646	0	4,450,646	0	4,450,646	0	4,450,646	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	572,278	0	572,278	0	572,278	0	572,278	0	572,278	0	572,278	0
311200	ELECTRIC PUMPING EQUIPMENT	9,419,809	0	9,419,809	10,000	9,429,809	0	9,429,809	0	9,429,809	0	9,429,809	0
311300	DIESEL PUMPING EQUIPMENT	594,512	0	594,512	0	594,512	0	594,512	0	594,512	0	594,512	0
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	68,164	0	68,164	0	68,164	0	68,164	0	68,164	0	68,164	0
304300	WT STRUCTURES & IMPROVMT	8,036,215	0	8,036,215	0	8,036,215	0	8,036,215	0	8,036,215	0	8,036,215	0
320100	WATER TREATMENT EQUIPMENT	24,281,847	274,100	24,553,797	8,500	24,561,427	870	24,562,287	4,140	24,562,287	0	24,562,287	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	3,648,042	0	3,648,042	0	3,648,042	0	3,648,042	0	3,648,042	0	3,648,042	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	781,133	0	781,133	0	781,133	0	781,133	0	781,133	0	781,133	0
330100	DIST RES & STANDPIPES	6,605,062	0	6,605,062	1,464,426	8,069,488	0	8,069,488	0	8,069,488	0	8,069,488	0
331001	T & D MAINS	134,666,595	348,190	135,006,385	367,800	135,366,705	7,480	135,668,015	6,880	135,668,015	0	135,668,015	0
333000	SERVICES	29,808,803	129,200	29,931,203	126,300	30,049,403	8,100	30,212,603	11,700	30,212,603	0	30,212,603	0
0	METERS	2,100	5,000	7,100	5,000	12,100	0	12,100	0	12,100	0	12,100	0
334110	METERS - BRONZE CASE	33,115	0	33,115	0	33,115	0	33,115	0	33,115	0	33,115	0
334120	METERS - PLASTIC CASE	2,024,905	45,000	2,069,905	60,450	2,130,355	0	2,160,355	0	2,160,355	0	2,160,355	0
334130	METERS - OTHER	4,571,250	0	4,567,070	0	4,564,275	2,785	4,562,220	2,055	4,562,220	0	4,562,220	0
334200	METER INSTALLATIONS	13,869,821	119,600	13,989,421	97,600	14,087,021	0	14,162,221	0	14,162,221	0	14,162,221	0
335000	HYDRANTS	8,626,357	36,400	8,662,757	28,000	8,690,417	340	8,718,997	320	8,718,997	0	8,718,997	0
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	3,903,843	2,500	3,906,343	8,200	3,914,543	0	3,914,543	0	3,914,543	0	3,914,543	0
304700	STORES, SHOP & GAR STRUCT	991,015	0	991,015	0	991,015	0	991,015	0	991,015	0	991,015	0
304800	MISC STRUCTURES	808,115	0	808,115	1,337,751	1,445,866	0	1,445,866	0	1,445,866	0	1,445,866	0
340100	OFFICE FURNITURE & EQUIP	670,035	0	670,035	0	670,035	0	670,035	0	670,035	0	670,035	0
340210	MAINFRAME COMP & PERIPH EQPT	36,580	5,000	41,580	5,000	46,580	0	46,580	0	46,580	0	46,580	0
340220	PERSONAL COMP & PERIPH EQPT	1,133,968	5,400	1,139,368	9,200	1,148,568	11,535	1,159,103	8,640	1,168,143	0	1,176,783	0
340230	COMP & PERIPH OTHER	327,644	0	327,644	0	327,644	0	327,644	0	327,644	0	327,644	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	4,535,082	0	4,535,082	0	4,535,082	0	4,535,082	0	4,535,082	0	4,535,082	0
340320	PERSONAL COMP SOFTWARE	672,344	0	672,344	0	672,344	0	672,344	0	672,344	0	672,344	0
340330	OTHER SOFTWARE	680,284	0	680,284	0	680,284	0	680,284	0	680,284	0	680,284	0
340500	OTHER OFFICE EQUIPMENT	140,933	0	140,933	0	140,933	0	140,933	0	140,933	0	140,933	0
341100	TRANS EQUIP - LIGHT TRUCKS	1,328,110	15,000	1,343,110	0	1,343,110	0	1,343,110	0	1,343,110	0	1,343,110	0
341200	TRANS EQUIP - HEAVY TRUCKS	747,340	0	747,340	0	747,340	0	747,340	0	747,340	0	747,340	0
341300	TRANS EQUIP - CARS	39,769	0	39,769	0	39,769	0	39,769	0	39,769	0	39,769	0
341400	OTHER TRANS EQUIP	51,670	0	51,670	0	51,670	0	51,670	0	51,670	0	51,670	0
342000	STORES EQUIPMENT	35,547	0	35,547	0	35,547	0	35,547	0	35,547	0	35,547	0
343000	TOOLS, SHOP, & GARAGE EQUIP	819,991	10,000	829,991	10,000	839,991	1,000	840,991	680	841,671	0	842,351	0
344000	LABORATORY EQUIPMENT	987,182	36,800	1,023,982	10,300	1,034,282	1,870	1,036,152	4,820	1,040,972	0	1,045,792	0
345000	POWER OPERATED EQUIPMENT	512,488	0	512,488	0	512,488	0	512,488	0	512,488	0	512,488	0
346100	COMMUNICATION EQUIPMENT	1,873,861	5,000	1,878,861	2,000	1,880,861	0	1,880,861	0	1,880,861	0	1,880,861	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	558,149	0	558,149	0	558,149	0	558,149	0	558,149	0	558,149	0
348000	OTHER TANGIBLE PROPERTY	133,282	0	133,282	0	133,282	0	133,282	0	133,282	0	133,282	0
0	TOTAL UTILITY PLANT IN SERVICE	\$ 280,865,003	\$ 1,037,190	\$ 281,852,323	\$ 3,550,527	\$ 285,363,860	\$ 33,990	\$ 285,973,915	\$ 39,235	\$ 286,013,150	\$ 644,290	\$ 286,657,440	\$ 286,973,915

KENTUCKY-AMERICAN WATI COMPANY  
UTILITY PLANT IN SERVICE - I  
BASE YEAR: 7/31/2004  
TEST YEAR: 11/30/2005

AGGT NO.	ACCOUNT TITLE	For the Month Ended----		September-2005		October-2005		November-2005		Balance November-2005	Average Forecasted Balance
		Additions	Retirements	Balance	Retirements	Balance	Retirements	Balance			
301000	ORGANIZATION	0	0	23,020	0	23,020	0	0	0	23,020	23,020
302000	FRANCHISE/CONSENTS	0	0	70,261	0	70,261	0	0	0	70,261	70,261
339100	OTHE PIE INTANGIBLES	0	0	125,793	0	125,793	0	0	0	125,793	125,793
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	282,824	0	282,824	0	0	0	282,824	306,074
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS \$\$	0	0	322,833	0	322,833	0	0	0	322,833	322,833
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	0	265,573	0	265,573	0	0	0	265,573	265,573
305000	COLL & IMPOUNDING RESERV	0	0	1,013,271	0	1,013,271	0	0	0	1,013,271	1,013,271
308000	LAKE, RIVER, & OTHER INTAKES	0	0	581,930	0	581,930	0	0	0	581,930	581,930
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	5,069,822	0	5,069,822	0	0	0	5,069,822	5,069,822
309300	PUMPING LAND & LAND RIGHTS	0	0	81,790	0	81,790	0	0	0	81,790	81,790
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	4,450,646	0	4,450,646	0	0	0	4,450,646	4,449,926
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	572,278	0	572,278	0	0	0	572,278	572,278
311200	ELECTRIC PUMPING EQUIPMENT	10,000	0	9,439,809	0	9,449,809	0	0	0	9,449,809	9,427,501
311300	DIESEL PUMPING EQUIPMENT	0	0	594,512	0	594,512	0	0	0	594,512	594,512
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	68,164	0	68,164	0	0	0	68,164	68,164
304300	WT STRUCTURES & IMPROVMT	0	0	8,036,215	0	8,036,215	0	0	0	8,036,215	8,030,473
320100	WATER TREATMENT EQUIPMENT	26,400	3,720	24,584,967	2,300	24,604,867	11,000	6,490	24,609,377	24,408,099	24,408,099
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	3,648,042	0	3,648,042	0	0	0	3,648,042	3,648,042
0	T & D LAND	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	781,133	0	781,133	0	0	0	781,133	776,813
330100	DIST RES & STANDPIPES	0	0	8,069,488	0	8,069,488	2,700,000	0	10,769,488	7,373,772	7,373,772
331001	T & D MAINS	371,205	8,080	136,031,140	11,440	136,389,915	342,655	10,680	136,721,890	134,547,729	134,547,729
333000	SERVICES	168,100	15,300	30,365,403	9,100	30,655,403	204,100	11,600	30,847,903	29,917,313	29,917,313
0	METERS	0	0	12,100	0	12,100	0	0	12,100	6,331	6,331
334110	METERS - BRONZE CASE	0	0	33,115	0	33,115	0	0	33,115	33,115	33,115
334120	METERS - PLASTIC CASE	33,000	0	2,193,355	40,450	2,233,805	40,000	0	2,273,805	1,972,824	1,972,824
334130	METERS - OTHER	74,400	4,415	4,557,805	3,610	4,564,195	0	3,390	4,560,805	4,572,214	4,572,214
334200	METER INSTALLATIONS	31,500	0	14,236,621	110,700	14,347,321	88,700	0	14,436,021	13,917,236	13,917,236
335000	HYDRANTS	900	360	8,750,137	34,500	8,784,117	28,100	800	8,811,417	8,637,242	8,637,242
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	900	0	3,915,443	1,400	3,916,843	3,000	0	3,919,843	3,906,805	3,906,805
304700	STORES, SHOP & GAR STRUCT	0	0	991,015	0	991,015	0	0	991,015	991,015	991,015
304800	MISC STRUCTURES	0	0	2,145,866	0	2,145,866	0	0	2,145,866	1,322,635	1,322,635
340100	OFFICE FURNITURE 8 EQUIP	0	0	670,035	0	670,035	0	0	670,035	670,035	670,035
340210	MAINFRAME COMP & PERIPH EQPT	0	0	48,580	0	48,580	0	0	48,580	40,811	40,811
340220	PERSONAL COMP & PERIPH EQPT	3,300	15,645	1,097,058	13,660	1,086,578	3,800	12,845	1,077,733	1,136,035	1,136,035
340230	COMP & PERIPH OTHER	0	0	327,644	0	327,644	0	0	327,644	327,644	327,644
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	4,535,082	0	4,535,082	0	0	4,535,082	4,488,078	4,488,078
340320	PERSONAL COMP SOFTWARE	0	0	672,344	0	672,344	0	0	672,344	672,344	672,344
340330	OTHER SOFTWARE	0	0	680,284	0	680,284	0	0	680,284	680,284	680,284
340500	OTHER OFFICE EQUIPMENT	0	0	140,933	0	140,933	0	0	140,933	140,933	140,933
341100	TRANS EQUIP - LIGHT TRUCKS	0	0	1,343,110	0	1,343,110	0	0	1,343,110	1,319,745	1,319,745
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	747,340	0	747,340	0	0	747,340	709,263	709,263
341300	TRANS EQUIP - CARS	0	0	39,769	0	39,769	0	0	39,769	50,269	50,269
341400	OTHERTRANS EQUIP	0	0	51,670	0	51,670	0	0	51,670	51,670	51,670
342000	STORES EQUIPMENT	0	0	35,547	0	35,547	0	0	35,547	35,547	35,547
343000	TOOLS, SHOP, & GARAGE EQUIP	5,000	1,000	845,811	5,000	849,531	7,800	990	856,341	825,447	825,447
344000	LABORATORY EQUIPMENT	10,300	4,720	1,019,422	3,580	1,029,542	20,400	7,480	1,042,462	970,452	970,452
345000	POWER OPERATED EQUIPMENT	2,000	0	512,488	0	512,488	0	0	512,488	512,488	512,488
346100	COMMUNICATIONEQUIPMENT	0	0	1,885,861	0	1,885,861	300	0	1,886,661	1,872,890	1,872,890
0	COMMUNICATIONEQUIPMENT	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATIONEQUIPMENT	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	0	558,149	0	558,149	0	0	558,149	557,764	557,764
348000	OTHER TANGIBLE PROPERTY	0	0	133,282	0	133,282	0	0	133,282	133,282	133,282
	TOTAL UTILITY PLANT IN SERVICE	\$ 735,105	\$ 53,240	\$ 288,656,780	\$ 910,965	\$ 287,522,235	\$ 3,449,655	\$ 54,075	\$ 290,918,015	\$ 262,233,327	\$ 262,233,327

KENTUCKY-AMERICAN WATER COMPANY  
UTILITY PLANT IN SERVICE - CENTRAL  
BASE YEAR: 7/31/2004  
TEST YEAR: 11/30/2005

ACCT. NO.	ACCOUNT TITLE	Current Depreciation Rates	Proposed Depreciation Rates
301000	ORGANIZATION		
302000	FRANCHISE/CONSENTS	0.00%	10.00%
339100	OTHE PIE INTANGIBLES	0.00%	12.50%
339600	OTHER PIE COMPREHENSIVE STUDIES		
0	WATER RIGHTS		
303200	LAND AND LAND RIGHTS SS		
0	OTHER SS LAND		
304100	SS STRUCTURES & IMPROVEMENTS	3.14%	3.14%
305000	COLL 8 IMPOUNDING RESERV	2.20%	2.20%
306000	LAKE, RIVER, & OTHER INTAKES	2.15%	2.15%
0	WELLS & SPRINGS		
306000	SUPPLY MAINS	1.11%	1.11%
303300	PUMPING LAND 8 LAND RIGHTS		
304200	PUMPING STRUCTURES & IMPROVEMENTS	2.32%	2.32%
0	BOILER PLANT EQUIPMENT		
310100	OTHER POWER PROD EQPT	3.35%	3.35%
311200	ELECTRIC PUMPING EQUIPMENT	3.71%	3.71%
311300	DIESEL PUMPING EQUIPMENT	3.08%	3.08%
0	GASOLINE PUMPING EQPT		
0	OTHER PUMPING EQUIPMENT		
303400	LAND AND LAND RIGHTS		
304300	WT STRUCTURES & IMPROVMT	1.79%	1.79%
320100	WATER TREATMENT EQUIPMENT	4.03%	4.03%
0	WATER TREATMENT - GAC	0.00%	0.00%
0	LAND AND LAND RIGHTS	0.00%	0.00%
303500	T & D LAND & RIGHTS OF WAY		
0	T & D LAND		
0	T & D RIGHTS OF WAY		
0	DIST RES 8 STANDPIPE LAND		
304400	T & D STRUCTURES & IMP	5.65%	5.65%
330100	DIST RES 8 STANDPIPES	2.20%	2.20%
331001	T & D MAINS	1.18%	1.18%
333000	SERVICES	4.23%	4.23%
0	METERS	2.73%	2.73%
334110	METERS - BRONZE CASE	1.02%	1.02%
334120	METERS - PLASTIC CASE	4.97%	4.97%
334130	METERS - OTHER	2.35%	2.35%
334200	METER INSTALLATIONS	2.44%	2.44%
335000	HYDRANTS	2.58%	2.58%
0	STORES SHOP 8 GARAGE LAND		
304600	OFFICE STRUCTURES	1.68%	1.68%
304700	STORES, SHOP 8 GAR STRUCT	1.65%	1.65%
304800	MISC STRUCTURES	3.97%	3.97%
340100	OFFICE FURNITURE 8 EQUIP	4.05%	4.05%
340210	MAINFRAME COMP & PERIPH EQPT	11.94%	11.94%
340220	PERSONAL CDMP & PERIPH EQPT	16.73%	16.73%
340230	CDMP & PERIPH OTHER	3.47%	3.47%
0	COMP SOFTWARE	11.81%	11.81%
340300	MAINFRAME SOFTWARE	21.06%	21.06%
340320	PERSONAL COMP SOFTWARE	22.20%	22.20%
340330	OTHER SOFTWARE	21.15%	21.15%
340500	OTHER OFFICE EQUIPMENT	6.95%	6.95%
341100	TRANS EQUIP - LIGHT TRUCKS	14.16%	14.16%
341200	TRANS EQUIP - HEAVY TRUCKS	12.59%	12.59%
341300	TRANS EQUIP - CARS	20.28%	20.28%
341400	OTHER TRANS EQUIP	14.37%	14.37%
342000	STORES EQUIPMENT	3.88%	3.88%
343000	TOOLS, SHOP & GARAGE EQUIP	7.10%	7.10%
344000	LABORATORY EQUIPMENT	10.94%	10.94%
345000	POWER OPERATED EQUIPMENT	9.13%	9.13%
346100	COMMUNICATION EQUIPMENT	4.79%	4.79%
0	COMMUNICATION EQUIPMENT	4.79%	4.79%
0	COMMUNICATION EQUIPMENT	4.79%	4.79%
347000	MISC EQUIPMENT	4.71%	4.71%
348000	OTHER TANGIBLE PROPERTY	20.89%	20.89%
TOTAL UTILITY PLANT IN SERVICE			

K\_RB04.XLS WPS RB Lexington



ACCT. NO.	ACCOUNT TITLE	Balance at JULY-2004	Two Months Ended ---> Additions	September-2004 Retirements	Balance September-2004	For the Month Ended ---> Additions	October-2004 Retirements	Balance October-2004	For the Month Ended ---> Additions	November-2004 Retirements	Balance November-2004	For the Month Ended ---> Additions	December-2004 Retirements	Transfer 1002 CPS Costs
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
303000	OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0
303600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	246,811	0	0	246,811	0	0	246,811	0	0	246,811	0	0	0
0	OTHER SS LAND	445,076	0	0	445,076	0	0	445,076	0	0	445,076	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	332,796	0	0	332,796	0	0	332,796	0	0	332,796	0	0	0
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0
303300	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	126,875	0	0	126,875	0	0	126,875	0	0	126,875	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	51,538	0	0	51,538	0	0	51,538	0	0	51,538	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	857,578	0	0	857,578	0	0	857,578	0	0	857,578	0	0	0
330100	DIST RES & STANDPIPES	2,535,586	14,000	7,000	2,549,586	7,000	0	2,556,586	7,000	0	2,563,586	7,000	0	0
331000	T & D MAINS	81,812	10,000	5,000	91,812	5,000	0	96,812	4,300	0	100,612	3,850	0	0
333000	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
0	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
334110	METERS - BRONZE CASE	340,922	0	0	340,922	0	0	340,922	0	0	340,922	0	0	0
334120	METERS - PLASTIC CASE	3,000	0	0	3,000	1,500	0	4,500	0	0	4,500	0	0	0
334130	METERS - OTHER	1,800	500	0	2,300	280	0	2,580	0	0	2,580	250	0	0
334200	METER INSTALLATIONS	18,018	0	0	18,018	0	0	18,018	0	0	18,018	0	0	0
335000	HYDRANTS	0	0	0	0	0	0	0	0	0	0	0	0	0
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
340100	OFFICE FURNITURE & EQUIP	2,563	0	0	2,563	0	0	2,563	0	0	2,563	0	0	0
340210	MAINFRAME COMP & PERIPH EQPT	15,942	0	0	15,942	0	0	15,942	0	0	15,942	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	5,907	0	0	5,907	0	0	5,907	0	0	5,907	0	0	0
340330	OTHER SOFTWARE	23,188	0	0	23,188	0	0	23,188	0	0	23,188	0	0	0
340500	OTHER OFFICE EQUIPMENT	9,500	0	0	9,500	0	0	9,500	0	0	9,500	0	0	0
341100	TRANS EQUIP - LIGHT TRUCKS	5,000	0	0	5,000	0	0	5,000	0	0	5,000	0	0	0
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0	0	0
341400	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	4,568	0	0	4,568	0	0	4,568	0	0	4,568	0	0	0
344000	LABORATORY EQUIPMENT	35,704	0	0	35,704	0	0	35,704	0	0	35,704	0	0	0
345000	POWER OPERATED EQUIPMENT	2,718	0	0	2,718	0	0	2,718	0	0	2,718	0	0	0
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE	\$ 5,149,200	\$ 24,500	\$ -	\$ 5,173,700	\$ 13,750	\$ -	\$ 5,187,450	\$ 11,250	\$ -	\$ 5,198,700	\$ 11,200	\$ -	\$ -

KENTUCKY-AMERICAN WATER COMPANY  
 UTILITY PLANT IN SERVICE - TRI-VILLAGE  
 BASE YEAR: 7/31/2004  
 TEST YEAR: 11/30/2005

ACCTI. NO.	ACCOUNT TITLE	For the Month Ended ---->		Balance December-2004	For the Month Ended ---->		Balance January-2005	For the Month Ended ---->		Balance February-2005	For the Month Ended ---->		Balance March-2005	For the Month Ended ---->		Balance April-2005
		Additions	Retirements		Additions	Retirements		Additions	Retirements		Additions	Retirements				
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339100	OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339900	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	246,811	0	246,811	0	0	246,811	0	0	246,811	0	0	246,811	0	0	246,811
0	LAND AND LAND RIGHTS SS	445,076	0	445,076	0	0	445,076	0	0	445,076	0	0	445,076	0	0	445,076
304100	SS STRUCTURES & IMPROVEMENTS	332,796	0	332,796	0	0	332,796	0	0	332,796	0	0	332,796	0	0	332,796
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
305000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303300	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	126,875	0	126,875	0	0	126,875	0	0	126,875	0	0	126,875	0	0	126,875
311200	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	56	18	56	18	51,538	51,538	0	0	51,538	0	0	51,538	0	0	51,538
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304400	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330100	T & D STRUCTURES & IMP	5	78	5	78	857,578	857,578	0	0	857,578	0	0	857,578	0	0	857,578
330100	DIST RES & STANDPIPES	2,718	32	2,718	32	2,577,586	2,584,586	7,000	7,000	2,584,586	7,000	7,000	2,591,586	7,000	7,000	2,598,586
333000	SERVICES	0	0	0	0	108,612	108,612	4,000	4,000	109,612	4,000	4,000	113,612	4,000	4,000	117,612
0	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	340,922	0	340,922	0	341,922	341,922	0	0	341,922	0	0	341,922	0	0	341,922
334130	METERS - OTHER	4,300	0	4,300	0	6,000	6,000	0	0	6,000	0	0	6,000	0	0	6,000
334200	METER INSTALLATIONS	3,500	0	3,500	0	600	600	500	500	4,250	500	4,750	4,750	500	5,250	7,500
335000	HYDRANTS	18,018	0	18,018	0	18,018	18,018	0	0	18,018	0	0	18,018	0	0	18,018
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340100	OFFICE FURNITURE & EQUIP	2,563	0	2,563	0	2,563	2,563	0	0	2,563	0	0	2,563	0	0	2,563
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	15,942	0	15,942	0	15,942	15,942	0	0	15,942	0	0	15,942	0	0	15,942
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	5,907	0	5,907	0	5,907	5,907	0	0	5,907	0	0	5,907	0	0	5,907
340500	OTHER OFFICE EQUIPMENT	3,188	0	3,188	0	3,188	3,188	0	0	3,188	0	0	3,188	0	0	3,188
341100	TRANS EQUIP - LIGHT TRUCKS	9,500	0	9,500	0	9,500	9,500	0	0	9,500	0	0	9,500	0	0	9,500
341200	TRANS EQUIP - HEAVY TRUCKS	5,000	0	5,000	0	5,000	5,000	0	0	5,000	0	0	5,000	0	0	5,000
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	2,500	0	2,500	0	2,500	2,500	0	0	2,500	0	0	2,500	0	0	2,500
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP & GARAGE EQUIP	4,566	0	4,566	0	4,566	4,566	0	0	4,566	0	0	4,566	0	0	4,566
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	35,704	0	35,704	0	35,704	35,704	0	0	35,704	0	0	35,704	0	0	35,704
346000	COMMUNICATION EQUIPMENT	2,718	0	2,718	0	2,718	2,718	0	0	2,718	0	0	2,718	0	0	2,718
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE	\$ 5,248,630	\$ 17,750	\$ 5,227,650	\$ 9,500	\$ 5,237,150	\$ 5,237,150	\$ 11,500	\$ 11,500	\$ 5,248,650	\$ 13,000	\$ 13,000	\$ 5,261,650	\$ 5,261,650	\$ 5,261,650	\$ 5,261,650

KENTUCKY-AMERICAN WATER COMPANY  
 UTILITY PLANT IN SERVICE - TR-VILLAGE  
 BASE YEAR: 7/31/2004  
 TEST YEAR: 11/30/2005

ACCTG. NO.	ACCOUNT TITLE	For the Month Ended -> Additions	May-2005 Retirements	Balance May-2005	For the Month Ended -> Additions	June-2005 Retirements	Balance June-2005	For the Month Ended -> Additions	July-2005 Retirements	Balance July-2005	For the Month Ended -> Additions	August-2005 Retirements	Balance August-2005	For the Month Ended -> Additions
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
339100	OTHER P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0
339600	OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS \$S	0	0	246,811	0	0	246,811	0	0	246,811	0	0	246,811	0
304100	OTHER SS LAND	0	0	445,076	0	0	445,076	0	0	445,076	0	0	445,076	0
305000	SS STRUCTURES & IMPROVEMENTS	0	0	332,796	0	0	332,796	0	0	332,796	0	0	332,796	0
306000	COLL. & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0	0
0	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0
306000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0
303300	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	126,875	0	0	126,875	0	0	126,875	0	0	126,875	0
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	51,538	0	0	51,538	0	0	51,538	0	0	51,538	0
303500	T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	857,578	0	0	857,578	0	0	857,578	0	0	857,578	0
330100	DIST RES & STANDPIPES	7,000	0	2,605,596	7,000	0	2,612,596	7,000	0	2,619,596	7,000	0	2,626,596	7,000
331000	T & D MAINS	4,000	0	121,612	4,000	0	125,612	4,000	0	129,612	4,000	0	133,612	4,000
333000	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
0	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	0	0	341,922	0	0	341,922	0	0	341,922	0	0	341,922	0
334130	METERS - OTHER	0	0	7,500	0	0	7,500	0	0	7,500	0	0	7,500	0
334200	METER INSTALLATIONS	500	0	5,250	500	0	5,750	500	0	6,250	500	0	6,750	500
335000	HYDRANTS	2,500	0	20,518	2,500	0	23,018	2,500	0	25,518	2,500	0	28,018	2,500
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
340100	OFFICE FURNITURE & EQUIP	0	0	2,563	0	0	2,563	0	0	2,563	0	0	2,563	0
340210	MANFRAME COMP & PERIPH EQPT	0	0	15,942	0	0	15,942	0	0	15,942	0	0	15,942	0
340220	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
340300	MANFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	5,907	0	0	5,907	0	0	5,907	0	0	5,907	0
340330	OTHER SOFTWARE	0	0	23,188	0	0	23,188	0	0	23,188	0	0	23,188	0
340500	OTHER OFFICE EQUIPMENT	0	0	9,500	0	0	9,500	0	0	9,500	0	0	9,500	0
341100	TRANS EQUIP - LIGHT TRUCKS	0	0	5,000	0	0	5,000	0	0	5,000	0	0	5,000	0
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0
341400	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	0	9,566	0	0	9,566	0	0	9,566	0	0	9,566	0
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	35,704	0	0	35,704	0	0	35,704	0	0	35,704	0
346100	COMMUNICATION EQUIPMENT	0	0	2,718	0	0	2,718	0	0	2,718	0	0	2,718	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT IN SERVICE		14,000	0	5,275,650	11,500	0	5,287,150	16,500	0	5,303,650	17,500	0	5,321,150	15,500

KENTUCKY-AMERICAN WATER COMPANY  
 UTILITY PLANT IN SERVICE - TRI-VILLAGE  
 BASE YEAR: 7/31/2004  
 TEST YEAR: 11/30/2005

ACCT.LNO.	ACCOUNT TITLE	September-2005 Retirements	Balance September-2005	For the Month Ended 10/31/05 Additions	October-2005 Retirements	Balance October-2005	For the Month Ended 11/30/05 Additions	November-2005 Retirements	Balance November-2005	Average Forecasted Balance	Current Depreciation Rates	Proposed Depreciation Rates
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0.00%	10.00%
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0.00%	12.50%
339100	OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0.00%	0.00%
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0.00%	0.00%
303200	LAND AND LAND RIGHTS SS	0	246,811	0	0	246,811	0	0	246,811	246,811	3.14%	3.14%
0	OTHER SS LAND	0	445,076	0	0	445,076	0	0	445,076	445,076	2.20%	2.20%
304100	SS STRUCTURES & IMPROVEMENTS	0	332,796	0	0	332,796	0	0	332,796	332,796	2.15%	2.15%
305000	COLL & IMPOUNDING RESERY	0	0	0	0	0	0	0	0	0	0.00%	0.00%
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0.00%	0.00%
309000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0	1.11%	1.11%
303300	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0.00%	0.00%
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	2.32%	2.32%
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	3.35%	3.35%
311200	ELECTRIC PUMPING EQUIPMENT	0	126,875	0	0	126,875	0	0	126,875	126,875	3.71%	3.71%
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	3.08%	3.08%
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0.00%	0.00%
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	1.79%	1.79%
304300	WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	4.03%	4.03%
320100	WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	LAND AND LAND RIGHTS	0	51,538	0	0	51,538	0	0	51,538	51,538	0.00%	0.00%
0	T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	T & D LAND	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0.00%	0.00%
304400	DIST RES & STANDPIPES	0	0	0	0	0	0	0	0	0	5.65%	5.65%
330100	T & D MAINS	0	857,578	7,060	0	857,578	307,000	0	857,578	857,578	2.20%	2.20%
331000	SERVICES	0	2,633,596	5,000	0	2,640,586	4,000	0	2,847,586	2,828,663	1.18%	1.18%
333000	METERS	0	139,812	0	0	144,612	0	0	148,812	122,883	4.23%	4.23%
0	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	2.73%	2.73%
334110	METERS - PLASTIC CASE	0	342,922	1,000	0	343,922	0	0	343,922	342,230	1.02%	1.02%
334120	METERS - OTHER	0	9,000	1,500	0	10,500	0	0	10,500	7,500	4.97%	4.97%
334130	METER INSTALLATIONS	0	7,250	500	0	7,750	500	0	8,250	7,500	2.35%	2.35%
335000	HYDRANTS	0	23,018	0	0	23,018	0	0	23,018	20,328	2.44%	2.44%
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	2.58%	2.58%
0	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	1.88%	1.88%
304600	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	1.85%	1.85%
304700	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	3.97%	3.97%
304800	OFFICE FURNITURE & EQUIP	0	2,563	0	0	2,563	0	0	2,563	2,563	4.05%	4.05%
340100	MAINFRAME COMP & PERIPH EQPT	0	15,942	0	0	15,942	0	0	15,942	15,942	11.94%	11.94%
340210	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	16.73%	16.73%
340220	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	3.47%	3.47%
340230	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	11.81%	11.81%
340300	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	21.06%	21.06%
340320	OTHER SOFTWARE	0	5,907	0	0	5,907	0	0	5,907	5,907	22.20%	22.20%
340330	TRANS EQUIP - LIGHT TRUCKS	0	23,188	0	0	23,188	0	0	23,188	23,188	21.15%	21.15%
340500	TRANS EQUIP - HEAVY TRUCKS	0	9,500	0	0	9,500	0	0	9,500	9,500	6.95%	6.95%
341100	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	14.16%	14.16%
341200	OTHER TRANS EQUIP	0	2,500	0	0	2,500	0	0	2,500	2,500	12.59%	12.59%
341300	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	20.28%	20.28%
341400	LABORATORY EQUIPMENT	0	15,566	0	0	15,566	0	0	15,566	10,566	14.37%	14.37%
342000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	3.88%	3.88%
343000	COMMUNICATION EQUIPMENT	0	35,704	0	0	35,704	0	0	35,704	35,704	7.10%	7.10%
344000	COMMUNICATION EQUIPMENT	0	2,718	0	0	2,718	0	0	2,718	2,718	10.94%	10.94%
345000	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	9.13%	9.13%
346100	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	4.78%	4.78%
0		0	0	6,000	0	6,000	3,000	0	9,000	1,154	4.78%	4.78%
347000		0	0	0	0	0	0	0	0	0	4.71%	4.71%
348000		0	0	0	0	0	0	0	0	0	20.89%	20.89%
	TOTAL UTILITY PLANT IN SERVICE	0	5,334,950	21,000	0	5,355,650	314,500	0	5,670,150	5,392,443	5.00%	5.00%



KENTUCKY-AMERICAN WATER COMPANY  
UTILITY PLANT IN SERVICE - ELK LAKE  
BASE YEAR: 7/31/2004  
TEST YEAR: 11/30/2005

ACCT.LNO.	ACCOUNT TITLE	ACCOUNT ACTIVITY FROM AUG 99 THRU JAN 01		January-2004		February-2004		Balance at February-2004		Five Months Ended Jul 2004	
		Ret/Ad	Tot.Ret	Ret/Ad	Ret/Ad	Ret/Ad	Ret/Ad	Ret/Ad	Ret/Ad	Ret/Ad	Ret/Ad
301000	ORGANIZATION										
302000	FRANCHISE/CONSENTS										
339100	OTHER PIE INTANGIBLES										
339600	OTHER PIE COMPREHENSIVE STUDIES										
0	WATER RIGHTS										
303200	LAND AND LAND RIGHTS SS										
0	OTHER SS LAND										
304100	SS STRUCTURES & IMPROVEMENTS										
305000	COLL & IMPOUNDING RESERV										
306000	LAKE, RIVER, & OTHER INTAKES										
0	WELLS & SPRINGS										
309000	SUPPLY MAINS										
303300	PUMPING LAND & LAND RIGHTS										
304200	PUMPING STRUCTURES & IMPROVEMENTS										
0	BOILER PLANT EQUIPMENT										
310100	OTHER POWER PROD EQPT										
311200	ELECTRIC PUMPING EQUIPMENT										
311300	DIESEL PUMPING EQUIPMENT										
0	GASOLINE PUMPING EQPT										
0	OTHER PUMPING EQUIPMENT										
308400	LAND AND LAND RIGHTS										
304300	WT STRUCTURES & IMPROVMT										
320100	WATER TREATMENT EQUIPMENT										
0	WATER TREATMENT - GAC										
0	LAND AND LAND RIGHTS										
303500	T & D LAND & RIGHTS OF WAY										
0	T & D LAND										
0	T & D RIGHTS OF WAY										
0	DIST RES & STANDPIPE LAND										
304400	T & D STRUCTURES & IMP										
330100	DIST RES & STANDPIPES										
331090	T & D MAINS										
333000	SERVICES										
0	METERS										
334110	METERS - BRONZE CASE										
334125	METERS - PLASTIC CASE										
334130	METERS - OTHER										
334200	METER INSTALLATIONS										
335000	HYDRANTS										
0	STORES SHOP & GARAGE LAND										
304600	OFFICE STRUCTURES										
304700	STORES, SHOP & GAR STRUCT										
304800	MISC STRUCTURES										
340100	OFFICE FURNITURE & EQUIP										
340210	MAINFRAME COMP & PERIPH EQPT										
340220	PERSONAL COMP & PERIPH EQPT										
340230	COMP & PERIPH OTHER										
0	COMP SOFTWARE										
340300	MAINFRAME SOFTWARE										
340320	PERSONAL COMP SOFTWARE										
340330	OTHER SOFTWARE										
340500	OTHER OFFICE EQUIPMENT										
341100	TRANS EQUIP - LIGHT TRUCKS										
341200	TRANS EQUIP - HEAVY TRUCKS										
341300	TRANS EQUIP - CABS										
341400	OTHER TRANS EQUIP										
342000	STORES EQUIPMENT										
343000	TOOLS, SHOP, & GARAGE EQUIP										
344000	LABORATORY EQUIPMENT										
345000	POWER OPERATED EQUIPMENT										
346000	COMMUNICATION EQUIPMENT										
346100	COMMUNICATION EQUIPMENT										
0	COMMUNICATION EQUIPMENT										
0	COMMUNICATION EQUIPMENT										
347000	MISC EQUIPMENT										
348000	MISC EQUIPMENT										
	TOTAL UTILITY PLANT IN SERVICE										

K\_RB04.XL/SWPS RB Elk Lake

KENTUCKY-AMERICAN WATER COMPANY  
 UTILITY PLANT IN SERVICE - ELK LAKE  
 BASE YEAR: 7/31/2004  
 TEST YEAR: 11/30/2005

ACCTG. NO.	ACCOUNT TITLE	Balance at July-2004	Two Months Ended -----> Additions	September-2004 Retirements	Balance September-2004	For the Month Ended -----> Additions	October-2004 Retirements	Balance October-2004	For the Month Ended -----> Additions	November-2004 Retirements	Balance November-2004	For the Month Ended -----> Additions	December-2004 Retirements	Transfer 1992 CFS-Costs
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
339100	OTHE PIE INTANGIBLES	3,838	0	0	3,838	0	0	3,838	0	0	3,838	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	27,734	0	0	27,734	0	0	27,734	0	0	27,734	0	0	0
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	14,520	0	0	14,520	0	0	14,520	0	0	14,520	0	0	0
303300	PUMPING LAND & LAND RIGHTS	750	0	0	750	0	0	750	0	0	750	0	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
311200	OTHER POWER PROD. EQPT	15,100	0	0	15,100	0	0	15,100	0	0	15,100	0	0	0
311300	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	7,618	0	0	7,618	0	0	7,618	0	0	7,618	0	0	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	1,250	0	0	1,250	0	0	1,250	0	0	1,250	0	0	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0	0	0	0
320100	DIST RES & STANDPIPES	30,749	0	0	30,749	0	0	30,749	0	0	30,749	0	0	0
331000	T & D MAINS	145,823	0	0	145,823	0	0	145,823	0	0	145,823	0	0	0
333000	SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
0	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
334110	METERS - BRONZE CASE	56,623	0	0	56,623	0	0	56,623	0	0	56,623	0	0	0
334120	METERS - PLASTIC CASE	0	0	0	0	0	0	0	0	0	0	0	0	0
334130	METERS - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
334260	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
335000	HYDRANTS	13,900	0	0	13,900	0	0	13,900	0	0	13,900	0	0	0
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
340100	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
340500	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
341100	TRANS EQUIP - LIGHT TRUCKS	7,445	0	0	7,445	0	0	7,445	0	0	7,445	0	0	0
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
343000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
344000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
345000	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
0	MISC EQUIPMENT	500	0	0	500	0	0	500	0	0	500	0	0	0
347000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE	325,850	0	0	325,850	0	0	325,850	0	0	325,850	0	0	0

KENTUCKY-AMERICAN WATER COMPANY  
 UTILITY PLANT IN SERVICE - ELK LAKE  
 BASE YEAR: 7/31/2004  
 TEST YEAR: 11/30/2005

ACCT.NO.	ACCOUNT TITLE	December-2004		January-2005		February-2005		March-2005		April-2005	
		Balance	For the Month Ended	Balance	For the Month Ended	Balance	For the Month Ended	Balance	For the Month Ended	Balance	For the Month Ended
		\$	----->	\$	----->	\$	----->	\$	----->	\$	----->
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	3,838	0	3,838	0	3,838	0	3,838	0	3,838	0
339100	OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	27,734	0	27,734	0	27,734	0	27,734	0	27,734	0
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	14,520	0	14,520	0	14,520	0	14,520	0	14,520	0
303300	PUMPING LAND & LAND RIGHTS	750	0	750	0	750	0	750	0	750	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
312000	ELECTRIC PUMPING EQUIPMENT	15,100	0	15,100	0	15,100	0	15,100	0	15,100	0
317300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	7,818	0	7,818	0	7,818	0	7,818	0	7,818	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	1,250	0	1,250	0	1,250	0	1,250	0	1,250	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0
330100	DIST RES & STANDPIPES	30,749	0	30,749	0	30,749	0	30,749	0	30,749	0
331000	T & D MAINS	145,823	0	145,823	0	145,823	0	145,823	0	145,823	0
333000	SERVICES	0	0	0	0	0	0	0	0	0	0
0	METERS	0	0	0	0	0	0	0	0	0	0
334110	METERS - BRONZE CASE	56,623	0	56,623	0	56,623	0	56,623	0	56,623	0
334120	METERS - PLASTIC CASE	0	0	0	0	0	0	0	0	0	0
334130	METERS - OTHER	0	0	0	0	0	0	0	0	0	0
334200	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0
335000	HYDRANTS	13,900	0	13,900	0	13,900	0	13,900	0	13,900	0
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0
340100	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0	0	0
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0
340500	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
341100	TRANS EQUIP - LIGHT TRUCKS	7,445	0	7,445	0	7,445	0	7,445	0	7,445	0
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0
343000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0
348100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	500	0	500	0	500	0	500	0	500	0
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE	\$ 325,850	\$ -	\$ 325,850	\$ -	\$ 325,850	\$ -	\$ 325,850	\$ -	\$ 325,850	\$ -

KENTUCKY-AMERICAN WATER COMPANY  
UTILITY PLANT IN SERVICE - ELK LAKE  
BASE YEAR: 7/8/2004  
TEST YEAR: 11/30/2005

ACCT. NO.	ACCOUNT TITLE	For the Month Ended		Balance	For the Month Ended		Balance	For the Month Ended		Balance	For the Month Ended	
		Retirements	Additions		Retirements	Additions		Retirements	Additions		Retirements	Additions
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	3,838	0	0	3,838	0	0	3,838	0	0
339100	OTHER PIE IN TANGIBLES	0	0	0	0	0	0	0	0	0	0	0
339800	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0	0	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	0	27,734	0	0	27,734	0	0	27,734	0	0
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0
308000	SUPPLY MAINS	0	0	14,520	0	0	14,520	0	0	14,520	0	0
303300	PUMPING LAND & LAND RIGHTS	0	0	750	0	0	750	0	0	750	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	15,100	0	0	15,100	0	0	15,100	0	0
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMENT	0	0	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	7,618	0	0	7,618	0	0	7,618	0	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	0	0	1,250	0	0	1,250	0	0	1,250	0	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0
0	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0	0
330100	DIST RES & STANDPIPES	0	0	30,749	0	0	30,749	0	0	30,749	0	0
331000	DIST RES & STANDPIPES	0	0	145,823	0	0	145,823	0	0	145,823	0	0
333000	SERVICES	0	0	0	0	0	0	0	0	0	0	0
0	METERS	0	0	0	0	0	0	0	0	0	0	0
334110	METERS - BRONZE CASE	0	0	56,623	0	0	56,623	0	0	56,623	0	0
334120	METERS - PLASTIC CASE	0	0	0	0	0	0	0	0	0	0	0
334130	METERS - OTHER	0	0	0	0	0	0	0	0	0	0	0
334200	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0
335000	HYDRANTS	0	0	13,900	0	0	13,900	0	0	13,900	0	0
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0	0
340100	OFFICE FURNITURE & EQIP	0	0	0	0	0	0	0	0	0	0	0
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340500	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
341100	TRANS EQUIP - LIGHT TRUCKS	0	0	0	0	0	0	0	0	0	0	0
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	7,445	0	0	7,445	0	0	7,445	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
346000	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
347000	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
348000	MISC EQUIPMENT	0	0	500	0	0	500	0	0	500	0	0
0	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0
0	TOTAL UTILITY PLANT IN SERVICE	0	0	325,850	0	0	325,850	0	0	325,850	0	0

KENTUCKY-AMERICAN WATER COMPANY  
UTILITY PLANT IN SERVICE - ELK LAKE  
BASE YEAR: 7/8/2004  
TEST YEAR: 11/30/2005

ACCT. NO.	ACCOUNT TITLE	September-2005 Retirements	Balance September-2005	For the Month Ended ---> Additions	October-2005 Retirements	Balance October-2005	For the Month Ended ---> Additions	November-2005 Retirements	Balance November-2005	Average Forecasted Balance	Current Depreciatk Rates	Proposed depreciation Rates
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0.00%	10.00%
302000	FRANCHISE/CONSENTS	0	3,838	0	0	3,838	0	0	0	3,838	0.00%	12.50%
339100	OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0.00%	
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0.00%	
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0		
303200	LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0		
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0		
304100	SS STRUCTURES & IMPROVEMENTS	0	27,734	0	0	27,734	0	0	0	27,734	3.14%	3.14%
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	2.20%	2.20%
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	2.15%	2.15%
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0		
308000	SUPPLY MAINS	0	14,520	0	0	14,520	0	0	0	14,520	1.11%	1.11%
303300	PUMPING LAND & LAND RIGHTS	0	750	0	0	750	0	0	0	750	2.32%	2.32%
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0		
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0		
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0		
311200	ELECTRIC PUMPING EQUIPMENT	0	15,100	0	0	15,100	0	0	0	15,100	3.35%	3.35%
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	3.71%	3.71%
0	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	3.08%	3.08%
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0		
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0		
304300	WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	1.79%	1.79%
320100	WATER TREATMENT EQUIPMENT	0	7,618	0	0	7,618	0	0	0	7,618	4.03%	4.03%
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0.00%	0.00%
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0.00%	0.00%
303500	T & D LAND & RIGHTS OF WAY	0	1,250	0	0	1,250	0	0	0	1,250		
0	T & D LAND	0	0	0	0	0	0	0	0	0		
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0		
304400	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	5.65%	5.65%
330100	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	2.20%	2.20%
331000	DIST RES & STANDPIPES	0	30,749	0	0	30,749	0	0	0	30,749	1.18%	1.18%
333000	T & D MAINS	0	145,823	0	0	145,823	0	0	0	145,823	4.23%	4.23%
0	SERVICES	0	0	0	0	0	0	0	0	0	2.73%	2.73%
0	METERS	0	0	0	0	0	0	0	0	0	1.02%	1.02%
334110	METERS - BRONZE CASE	0	56,623	0	0	56,623	0	0	0	56,623	4.97%	4.97%
334120	METERS - PLASTIC CASE	0	0	0	0	0	0	0	0	0	2.35%	2.35%
334130	METERS - OTHER	0	0	0	0	0	0	0	0	0	2.44%	2.44%
334200	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	2.58%	2.58%
335000	HYDRANTS	0	13,900	0	0	13,900	0	0	0	13,900		
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	1.68%	1.68%
304600	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	1.65%	1.65%
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	3.97%	3.97%
304800	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	4.05%	4.05%
340100	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0	0	11.94%	11.94%
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	16.73%	16.73%
340220	PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	3.47%	3.47%
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	11.81%	11.81%
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	21.06%	21.06%
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	21.15%	21.15%
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	6.95%	6.95%
340330	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	14.16%	14.16%
340500	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	20.28%	20.28%
341100	TRANS EQUIP - LIGHT TRUCKS	0	0	0	0	0	0	0	0	0	14.37%	14.37%
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	3.88%	3.88%
341300	TRANS EQUIP - CARS	0	7,445	0	0	7,445	0	0	0	7,445	7.10%	7.10%
341400	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	10.94%	10.94%
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	8.13%	8.13%
343000	TOOLS, SHOP & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	4.78%	4.78%
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	4.78%	4.78%
345000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	4.71%	4.71%
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	20.89%	20.89%
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	5.00%	5.00%
0	MISC EQUIPMENT	0	500	0	0	500	0	0	0	500		
347000	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	5.00%	5.00%
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	5.00%	5.00%
	TOTAL UTILITY PLANT IN SERVICE	\$ -	\$ 325,850	\$ -	\$ -	\$ 325,850	\$ -	\$ -	\$ -	\$ 325,850		





KENTUCKY-AMERICAN WATER COMPANY  
SCHEDULE OF PLANT ADDITIONS - TRIVILLAGE

CHECK TOT 1,263,598

Acct	January-2004	February-2004	March-2004	April-2004	May-2004	June-2004	July-2004	August-2004	September-2004	October-2004	November-2004	December-2004
301000												
302000												
303200				234,422								
303300												
303400												
303500												
304100												
304200					446,076							
304300												
304400												
304500												
304600												
304700												
304800												
305000												
306000												
306000												
310100												
311200*												
311300												
320100												
330100			7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
331001												
331200												
331500												
333000												
334110												
334120												
334130												
334200												
335000		1,125	4,000	4,000	4,000	4,000	4,000	5,000	5,000	5,000	4,000	3,950
339100			1,125	1,500			1,150			1,500		
338600			500	500	250	250	250		250	250	250	250
340100												
340210												
340220												
340230												
340300												
340320												
340330												
340500												
341100												
341200												
341300												
341400												
342000												
343000												
344000												
345000												
346100												
347000												
349000												
<b>TOTAL</b>		1,125	12,625	247,422	456,328	11,250	13,900	12,250	12,250	13,750	11,250	11,200





KENTUCKY-AMERICAN WATER COMPANY  
**CALCULATION OF AVERAGE RATE BASE ELEMENTS**  
**UTILITY PLANT ACQUISITION ADJUSTMENT**

TEST YEAR: FOR THE TWELVE MONTHS ENDED: **NOVEMBER 30, 2005**  
 CASE NO: 2004-00103

**CENTRAL**

Month	Balance	Amortization	Balance
Apr-2001	130,508.00		130,508.00
May-2001	(1,087.57)		129,420.43
Jun-2001	(1,087.57)		128,332.86
Jul-2001	(1,087.57)		127,245.29
Aug-2001	(1,087.57)		126,157.72
Sep-2001	(1,087.57)		125,070.15
Oct-2001	(1,087.57)		123,982.58
Nov-2001	(1,087.57)		122,895.01
Dec-2001	(1,087.57)		121,807.44
Jan-2002	(1,087.57)		120,719.87
Feb-2002	(1,087.57)		119,632.30
Mar-2002	(1,087.57)		118,544.73
Apr-2002	(1,087.57)		117,457.16
May-2002	(1,087.57)		116,369.59
Jun-2002	(1,087.57)		115,282.02
Jul-2002	(1,087.57)		114,194.45
Aug-2002	(1,087.57)		113,106.88
Sep-2002	(1,087.57)		112,019.31
Oct-2002	(1,087.57)		110,931.74
Nov-2002	(1,087.57)		109,844.17
Dec-2002	(1,087.57)		108,756.60
Jan-2003	(1,087.57)		107,669.03
Feb-2003	(1,087.57)		106,581.46
Mar-2003	(1,087.57)		105,493.89
Apr-2003	(1,087.57)		104,406.32
May-2003	(1,087.57)		103,318.75
Jun-2003	(1,087.57)		102,231.18
Jul-2003	(1,087.57)		101,143.61
Aug-2003	(1,087.57)		100,056.04
Sep-2003	(1,087.57)		98,968.47
Oct-2003	(1,087.57)		97,880.90
Nov-2003	(1,087.57)		96,793.33
Dec-2003	(1,087.57)		95,705.76
Jan-2004	(1,087.57)		94,618.19
Feb-2004	(1,087.57)		93,530.62
Mar-2004	(1,087.57)		92,443.05
Apr-2004	(1,087.57)		91,355.48
May-2004	(1,087.57)		90,267.91
Jun-2004	(1,087.57)		89,180.34
Jul-2004	(1,087.57)		88,092.77
Aug-2004	(1,087.57)		87,005.20
Sep-2004	(1,087.57)		85,917.63
Oct-2004	(1,087.57)		84,830.06
Nov-2004	(1,087.57)		83,742.49
Dec-2004	(1,087.57)		82,654.92
Jan-2005	(1,087.57)		81,567.35
Feb-2005	(1,087.57)		80,479.78
Mar-2005	(1,087.57)		79,392.21
Apr-2005	(1,087.57)		78,304.64
May-2005	(1,087.57)		77,217.07
Jun-2005	(1,087.57)		76,129.50
Jul-2005	(1,087.57)		75,041.93
Aug-2005	(1,087.57)		73,954.36
Sep-2005	(1,087.57)		72,866.79
Oct-2005	(1,087.57)		71,779.22
Nov-2005	(1,087.57)		70,691.65

  

Utility Plant Acquisition Adj. Bal.	\$	130,508
mortization Period - Months		120
Monthly Amortization Exp.		(1,087.57)
Bal at end of Base Year	\$	88,093
Bal at end of Forecasted Year		70,692
Avg Balance for the Forecasted Test Year	\$	77,217

TEST YEAR: FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2005  
 CASE NO: 2004-00103

**TRI-VILLAGE**

Month	Balance	
	Amortization	Balance
		222,197.24
Dec-02	(462.91)	221,734.33
Jan-03	(462.91)	221,271.42
Feb-03	(462.91)	220,808.51
Mar-03	(462.91)	220,345.60
Apr-03	(462.91)	219,882.69
May-03	(462.91)	219,419.78
Jun-03	(462.91)	218,956.87
Jul-03	(462.91)	218,493.96
Aug-03	(462.91)	218,031.05
Sep-03	(462.91)	217,568.14
Oct-03	(462.91)	217,105.23
Nov-03	(462.91)	216,642.32
Dec-03	(462.91)	216,179.41
Jan-04	(462.91)	215,716.50
Feb-04	(462.91)	215,253.59
Mar-04	(462.91)	214,790.68
Apr-04	(462.91)	214,327.77
May-04	(462.91)	213,864.86
Jun-04	(462.91)	213,401.95
Jul-04	(462.91)	212,939.04
Aug-04	(462.91)	212,476.13
Sep-04	(462.91)	212,013.22
Oct-04	(462.91)	211,550.31
Nov-04	(462.91)	211,087.40
Dec-04	(462.91)	210,624.49
Jan-05	(462.91)	210,161.58
Feb-04	(462.91)	209,698.67
Mar-05	(462.91)	209,235.76
Apr-05	(462.91)	208,772.85
May-05	(462.91)	208,309.94
Jun-05	(462.91)	207,847.03
Jul-05	(462.91)	207,384.12
Aug-05	(462.91)	206,921.21
Sep-05	(462.91)	206,458.30
Oct-05	(462.91)	205,995.39
Nov-05	(462.91)	205,532.48

  

Utility Plant Acquisition Adj. Bal.	222,197.24
Amortization Period - Months	480
Monthly Amortization Exp.	(462.91)

  

Bal at end of Base Year	\$	212,939
Bal at end of Forecasted Year		205,532
Avg Balance for the Forecasted Test Year	\$	208,310

**KENTUCKY-AMERICAN WATER COMPANY**  
**CALCULATION OF AVERAGE RATE BASE ELEMENTS**  
**UTILITY PLANT ACQUISITION ADJUSTMENT**  
**TEST YEAR: FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2005**  
**CASE NO: 2004-00103**

**ELK LAKE**

Month	Balance	Amortization	Balance	
				107,432
			112,947.10	
Jan-03	(235.31)		112,711.79	
Feb-03	(235.31)		112,476.48	
Mar-03	(235.31)		112,241.17	
Apr-03	(235.31)		112,005.86	
May-03	(235.31)		111,770.55	
Jun-03	(235.31)		111,535.24	
Jul-03	(235.31)		111,299.93	
Aug-03	(235.31)		111,064.62	
Sep-03	(235.31)		110,829.31	
Oct-03	(235.31)		110,594.00	
Nov-03	(235.31)		110,358.69	
Dec-03	(235.31)		110,123.38	
Jan-04	(235.31)		109,888.07	
Feb-04	(235.31)		109,652.76	
Mar-04	(235.31)		109,417.45	
Apr-04	(235.31)		109,182.14	
May-04	(235.31)		108,946.83	
Jun-04	(235.31)		108,711.52	
Jul-04	(235.31)		108,476.21	
Aug-04	(235.31)		108,240.90	
Sep-04	(235.31)		108,005.59	
Oct-04	(235.31)		107,770.28	
Nov-04	(235.31)		107,534.97	
Dec-04	(235.31)		107,299.66	
Jan-05	(235.31)		107,064.35	
Feb-04	(235.31)		106,829.04	
Mar-05	(235.31)		106,593.73	
Apr-05	(235.31)		106,358.42	
May-05	(235.31)		106,123.11	
Jun-05	(235.31)		105,887.80	
Jul-05	(235.31)		105,652.49	
Aug-05	(235.31)		105,417.18	
Sep-05	(235.31)		105,181.87	
Oct-05	(235.31)		104,946.56	
Nov-05	(235.31)		104,711.25	

  

Utility Plant Acquisition Adj. Bal.	112,947.10
Amortization Period - Months	480
Monthly Amortization Exp.	(235.31)

  

Bal at end of Base Year	\$	108,476
Bal at end of Forecasted Year		104,711
Avg Balance for the Forecasted Test Year	\$	106,123

TEST YEAR:	KENTUCKY-AMERICAN WATER COMPANY		ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT- CENTRAL		July 31, 2004		November 30, 2004		Reserve Balance January-2004	Month of Depr Exp	Net Salvage/ (COR)	February-2004 Balance	Five Months Ended Jul 2004 Depr Exp	Retirements	Net Salvage/ (COR)	Balance July-2004	Two Months E Depr Exp
	BASE YEAR:	TEST YEAR:	BASE YEAR:	TEST YEAR:	BASE YEAR:	TEST YEAR:	BASE YEAR:	TEST YEAR:									
301000	INTANGIBLE PLANT																
302000	ORGANIZATION																
303000	FRANCHISE/CONSENTS																
303100	OTHER PIE INTANGIBLES																
303800	OTHER PIE COMPREHENSIVE STUDIES																
	TOTAL INTANGIBLES																
303200	SOURCE OF SUPPLY AND PUMPING PLANT																
304100	LAND AND LAND RIGHTS - GS																
304300	STRUCTURES AND IMPROVEMENTS																
305000	COLLECTING AND IMPOUNDING RESERVOIRS																
306000	LAKE, RIVER AND OTHER INTAKES																
0	WELLS AND SPRINGS																
306000	SUPPLY MAINS																
303300	LAND AND LAND RIGHTS - PUMPING																
304200	STRUCTURES AND IMPROVEMENTS																
0	SOILER PLANT EQUIPMENT																
310100	OTHER POWER PRODUCTION EQUIPMENT																
311200	ELECTRIC PUMPING EQUIPMENT																
311300	DIESEL PUMPING EQUIPMENT																
0	OTHER PUMPING EQUIPMENT																
	TOTAL SOURCE OF SUPPLY & PUMPING																
303400	WATER TREATMENT PLANT																
304300	LAND AND LAND RIGHTS																
320100	STRUCTURES AND IMPROVEMENTS																
0	WATER TREATMENT - GAC																
	TOTAL WATER TREATMENT																
303500	TRANSMISSION AND DISTRIBUTION PLANT																
304400	LAND AND LAND RIGHTS																
330100	T&D STRUCTURES & IMP																
331001	DISTRIBUTION RESERVOIRS AND STANDPIPES																
333000	SERVICES																
334130	METERS																
334200	METER INSTALLATIONS																
335000	HYDRANTS																
	TOTAL TRANSMISSION AND DISTRIBUTION																
	GENERAL PLANT																
304600	OFFICE STRUCTURES AND IMPROVEMENTS																
340100	OFFICE FURNITURE AND EQUIPMENT																
341100	TRANSPORTATION EQUIPMENT																
342000	STORES EQUIPMENT																
343000	TOOLS, SHOP AND GARAGE EQUIPMENT																
344000	LABORATORY EQUIPMENT																
345000	POWER OPERATED EQUIPMENT																
346100	COMMUNICATION EQUIPMENT																
347000	MISCELLANEOUS EQUIPMENT																
348000	OTHER TANGIBLE PROPERTY																
	BOONSBORO ACQUISITION (WATER ONLY)																
	TOTAL GENERAL																
	TOTAL ACCUM. DEPRECIATION RESERVE																

KENTUCKY-AMERICAN WATER COMPANY ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT-CENTRAL BASE YEAR: TEST YEAR:	July 31, 2004 November 30, 2005		July 31, 2004 November 30, 2005		July 31, 2004 November 30, 2005		July 31, 2004 November 30, 2005		July 31, 2004 November 30, 2005		July 31, 2004 November 30, 2005		July 31, 2004 November 30, 2005		July 31, 2004 November 30, 2005		July 31, 2004 November 30, 2005		July 31, 2004 November 30, 2005		
	Retirements	Balance	Net Salvage/ (COR)	Retirements	Balance	Net Salvage/ (COR)	Retirements	Balance	Net Salvage/ (COR)	Retirements	Balance	Net Salvage/ (COR)	Retirements	Balance	Net Salvage/ (COR)	Retirements	Balance	Net Salvage/ (COR)	Retirements	Balance	Net Salvage/ (COR)
301000																					
302000																					
303000																					
303600																					
TOTAL INTANGIBLES																					
SOURCE OF SUPPLY AND PUMPING PLANT																					
302200																					
304100																					
305000																					
306000																					
309000																					
309300																					
304200																					
310100																					
311200																					
311300																					
0																					
TOTAL SOURCE OF SUPPLY & PUMPING																					
303400																					
304300																					
320100																					
0																					
TOTAL WATER TREATMENT																					
TRANSMISSION AND DISTRIBUTION PLANT																					
303500																					
304400																					
330100																					
331001																					
333000																					
334130																					
334200																					
335003																					
0																					
TOTAL TRANSMISSION AND DISTRIBUTION																					
GENERAL PLANT																					
304600																					
340103																					
341100																					
342000																					
343000																					
344000																					
345000																					
346100																					
347000																					
348000																					
0																					
BOONSCORO ACQUISITION (WATER ONLY)																					
TOTAL GENERAL																					
TOTAL ACCUM. DEPRECIATION RESERVE																					

KENTUCKY-AMERICAN WATER COMPANY ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT- CENTRAL BASE YEAR: TEST YEAR:	November 30, 2004		July 31, 2004		November 30, 2005		January 2005		February 2005		March 2005		Net Salvage/ (COR)	
	Net Salvage/ (COR)	Balance	Depr Exp	Retirements	Balance	Depr Exp	Retirements	Balance	Depr Exp	Retirements	Balance	Depr Exp	Retirements	Net Salvage/ (COR)
301000 INTANGIBLE PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302000 ORGANIZATION	0	58,778	0	0	58,778	0	0	58,778	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	40,953	1,048	0	41,401	1,048	0	42,449	1,048	0	0	0	0	0
330000 OTHER PIE INTANGIBLES	0	177,096	2,946	0	180,042	2,946	0	182,988	2,946	0	0	0	0	0
330000 OTHER PIE COMPREHENSIVE STUDIES	0	278,227	3,894	0	280,221	3,894	0	284,215	3,894	0	0	0	0	0
TOTAL INTANGIBLES	\$ -	\$ 925	\$ -	\$ -	\$ 925	\$ -	\$ -	\$ 925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303000 SOURCE OF SUPPLY AND PUMPING PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304000 LAND AND RIGHTS - GS	0	(46,201)	695	0	(45,506)	695	0	(44,811)	695	0	0	0	0	0
305000 STRUCTURES AND IMPROVEMENTS	0	266,661	1,858	0	268,661	1,858	0	270,519	1,858	0	0	0	0	0
306000 COLLECTING AND IMPOUNDING RESERVOIRS	0	81,921	1,043	0	82,964	1,043	0	84,007	1,043	0	0	0	0	0
307000 LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
308000 WELLS AND SPRINGS	0	790,369	4,660	0	795,029	4,660	0	799,749	4,660	0	0	0	0	0
309000 SUPPLY MAINS	0	1,295,669	8,605	0	1,304,174	8,605	0	1,312,778	8,605	0	0	0	0	0
310000 LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311000 STRUCTURES AND IMPROVEMENTS	0	229,123	1,598	0	230,721	1,598	0	232,319	1,598	0	0	0	0	0
312000 BOILER PLANT EQUIPMENT	0	3,710,318	29,123	0	3,769,441	29,123	0	3,766,594	29,123	0	0	0	0	0
313000 ELECTRIC PUMPING EQUIPMENT	0	261,541	1,528	0	263,069	1,528	0	264,593	1,528	0	0	0	0	0
314000 DIESEL PUMPING EQUIPMENT	0	(925)	0	0	(925)	0	0	(925)	0	0	0	0	0	0
315000 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ -	\$ 6,587,993	\$ 49,138	\$ 1,380	\$ 6,635,371	\$ 49,138	\$ 2,130	\$ 6,682,379	\$ 49,138	\$ 1,400	\$ -	\$ -	\$ -	\$ -
320000 WATER TREATMENT PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
321000 LAND AND LAND RIGHTS	(1,960)	1,005,386	0	0	996,874	0	0	992,890	0	0	0	0	0	0
322000 STRUCTURES AND IMPROVEMENTS	0	10,547,226	81,492	0	10,628,718	81,492	0	10,710,189	81,522	0	0	0	0	0
323000 WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
324000 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ (1,960)	\$ 11,552,612	\$ 81,492	\$ 5,920	\$ 11,627,592	\$ 81,488	\$ 5,440	\$ 11,703,076	\$ 81,522	\$ 8,080	\$ -	\$ -	\$ -	\$ (808)
330000 TRANSMISSION AND DISTRIBUTION PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331000 LAND AND LAND RIGHTS	0	(64,870)	3,678	0	(55,195)	3,678	0	(64,560)	3,678	0	0	0	0	0
332000 T&D STRUCTURES & IMP.	0	293,405	260	0	296,803	260	0	300,221	260	0	0	0	0	0
333000 DISTRIBUTION RESERVOIRS AND STANDPIPES	0	1,727,407	12,109	0	1,739,516	12,109	0	1,751,625	12,109	0	0	0	0	0
334000 TRANSMISSION AND DISTRIBUTION MAINS	0	17,471,775	131,942	0	17,603,717	131,938	0	17,734,856	131,908	0	0	0	0	0
335000 SERVICES	0	10,614,404	104,883	0	10,719,292	103,949	0	10,823,241	104,194	0	0	0	0	0
336000 METERS	582	624,064	16,728	3,750	637,200	16,222	12,405	641,481	16,556	15,360	0	0	0	574
337000 METER INSTALLATIONS	0	3,275,713	28,033	0	3,303,746	27,701	0	3,331,447	27,771	0	0	0	0	0
338000 HYDRANTS	0	2,063,370	18,479	0	2,081,849	18,348	0	2,100,169	18,404	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 582	\$ 35,015,288	\$ 315,955	\$ 7,355	\$ 36,323,928	\$ 313,147	\$ 19,050	\$ 36,818,489	\$ 314,218	\$ 27,235	\$ -	\$ -	\$ -	\$ 574
340000 GENERAL PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341000 OFFICE STRUCTURES AND IMPROVEMENTS	0	976,514	9,502	15,000	971,016	9,502	0	970,510	9,502	0	0	0	0	0
342000 OFFICE FURNITURE AND EQUIPMENT	218	4,981,364	124,210	3,380	5,103,143	124,716	4,130	5,224,134	124,600	4,240	0	0	0	415
343000 TRANSPORTATION EQUIPMENT	0	1,738,754	24,245	0	1,763,999	24,018	0	1,787,015	23,918	0	0	0	0	0
344000 STORES EQUIPMENT	0	26,857	115	0	26,972	115	0	27,087	115	0	0	0	0	0
345000 TOOLS, SHOP AND GARAGE EQUIPMENT	0	472,929	4,858	0	477,787	4,780	0	482,575	4,610	0	0	0	0	0
346000 LABORATORY EQUIPMENT	0	419,579	8,676	0	428,255	8,379	0	436,634	8,505	0	0	0	0	0
347000 POWER OPERATED EQUIPMENT	0	411,927	3,869	0	415,796	3,899	0	419,725	3,899	0	0	0	0	0
348000 COMMUNICATION EQUIPMENT	0	372,385	7,468	0	379,853	7,424	0	387,275	7,448	0	0	0	0	0
349000 MISCELLANEOUS EQUIPMENT	0	198,397	2,191	0	140,588	2,191	0	142,779	2,191	0	0	0	0	0
350000 OTHER TANGIBLE PROPERTY	0	234,326	2,320	0	228,665	2,320	0	226,966	2,320	0	0	0	0	0
351000 BOONESBORO ACQUISITION (WATER ONLY)	0	447,869	0	0	447,969	0	0	447,969	0	0	0	0	0	0
TOTAL GENERAL	\$ 218	\$ 10,211,891	\$ 197,460	\$ 18,380	\$ 10,381,050	\$ 197,352	\$ 14,630	\$ 10,554,177	\$ 197,306	\$ 26,740	\$ -	\$ -	\$ -	\$ 415
TOTAL ACCUM. DEPRECIATION RESERVE	\$ (1,162)	\$ 64,843,321	\$ 637,959	\$ 32,995	\$ 65,248,162	\$ 635,096	\$ 41,260	\$ 65,842,336	\$ 636,178	\$ 63,465	\$ -	\$ -	\$ -	\$ 182







TEST YEAR:	KENTUCKY-AMERICAN WATER COMPANY ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - CENTRAL	November 30, 2005		July 31, 2004		Net Salvage/ (COR)	For the Month ended Nov 2005 Depr Exp	Retirements ended Nov 2005	Net Salvage/ (COR)	Balance member-2005	Average Balance	Approved in Case No. 95-554 Current Net Salvage	Net Salvage
		Net Salvage/ (COR)	Retirements	Balance October-2005	Retirements								
301000	ORGANIZATIONAL PLANT	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
302000	FRANCHISE/CONSENTS	0	0	58,778	0	0	0	0	0	58,778	58,778	0.00%	0.00%
339100	OTHER PIE INTANGIBLES	0	0	50,833	1,048	0	1,048	0	0	51,881	45,553	0.00%	0.00%
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	205,556	2,945	0	2,945	0	0	209,502	191,828	0.00%	0.00%
	TOTAL INTANGIBLES	0	0	315,167	3,994	0	3,994	0	0	320,161	298,197	0.00%	0.00%
303200	SOURCE OF SUPPLY AND PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
304100	LAND AND LAND RIGHTS - SS	0	0	(925)	695	0	0	0	0	(925)	(925)	0.00%	0.00%
304500	STRUCTURES AND IMPROVEMENTS	0	0	(39,251)	0	0	0	0	0	(39,251)	(42,736)	0.00%	0.00%
306000	COLLECTING AND INFLOWING RESERVOIRS	0	0	285,393	1,858	0	1,858	0	0	287,241	275,093	0.00%	0.00%
306000	LAKE, RIVER AND OTHER INTAKES	0	0	92,351	1,043	0	1,043	0	0	93,394	87,136	0.00%	0.00%
306000	WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
306000	SUPPLY MAINS	0	0	837,269	4,860	0	4,860	0	0	842,129	813,619	0.00%	0.00%
304200	LAND AND LAND RIGHTS - PUMPING STRUCTURES AND IMPROVEMENTS	0	0	1,381,619	8,805	0	8,805	0	0	1,390,424	1,338,564	-10.00%	-10.00%
310100	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
311200	OTHER POWER PRODUCTION EQUIPMENT	0	0	245,103	1,598	0	1,598	0	0	246,701	237,113	0.00%	0.00%
311200	ELECTRIC PUMPING EQUIPMENT	0	0	4,002,010	29,169	0	29,169	0	0	4,031,179	3,856,063	-8.00%	-8.00%
311300	DIESEL PUMPING EQUIPMENT	0	0	276,801	1,626	0	1,626	0	0	278,427	268,168	-8.00%	-8.00%
0	OTHER PUMPING EQUIPMENT	2,300	0	(24,435)	0	0	0	0	0	(22,135)	(12,910)	-8.00%	-8.00%
	TOTAL SOURCE OF SUPPLY & PUMPING	2,300	0	7,055,925	49,184	0	49,184	0	0	7,065,109	6,822,315	0.00%	0.00%
303400	WATER TREATMENT PLANT	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
304300	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
304300	STRUCTURES AND IMPROVEMENTS	11,440	0	914,174	0	0	0	10,680	(1,058)	902,428	892,615	-10.00%	-10.00%
320100	WATER TREATMENT EQUIPMENT	0	0	11,396,095	82,119	0	82,119	0	0	11,450,184	10,857,062	-20.00%	-20.00%
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
	TOTAL WATER TREATMENT	11,440	0	12,282,239	82,118	0	82,118	10,680	(1,058)	12,352,610	11,919,877	0.00%	0.00%
303500	TRANSMISSION AND DISTRIBUTION PLANT	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
304500	LAND AND LAND RIGHTS	12,710	0	(166,950)	3,678	0	3,678	14,990	0	(181,940)	(103,865)	0.00%	0.00%
304500	T&D STRUCTURES & IMP.	520	0	327,285	600	0	600	0	0	330,163	310,420	0.00%	0.00%
330100	DISTRIBUTION RESERVOIRS AND STANDPIPES	0	0	1,861,923	40,677	0	40,677	0	0	1,902,600	1,784,905	-10.00%	-10.00%
330000	SERVICES	0	0	18,786,833	134,188	0	134,188	0	0	18,921,021	18,132,507	-4.00%	-4.00%
334130	METERS	0	0	11,673,862	109,570	0	109,570	0	0	11,783,432	11,141,224	-159.00%	-159.00%
334200	METER INSTALLATIONS	13,980	0	651,412	17,982	0	17,982	12,645	473	657,222	638,678	3.74%	3.74%
335000	HYDRANTS	0	0	3,559,942	29,377	0	29,377	0	0	3,589,319	3,416,958	-53.00%	-53.00%
	TOTAL TRANSMISSION AND DISTRIBUTION	26,910	0	38,933,665	354,388	0	354,388	28,435	473	39,280,091	37,485,994	-38.00%	-38.00%
304600	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0.00%	0.00%
304600	OFFICE STRUCTURES AND IMPROVEMENTS	0	0	1,019,503	11,747	0	11,747	0	0	1,031,250	979,347	0.00%	0.00%
340100	OFFICE FURNITURE AND EQUIPMENT	4,860	0	6,177,549	123,552	0	123,552	8,470	830	6,293,561	5,578,656	9.80%	9.80%
342000	TRANSPORTATION EQUIPMENT	0	0	1,983,721	24,458	0	24,458	0	0	2,008,179	1,860,938	27.31%	27.31%
343000	STORES EQUIPMENT	0	0	28,007	115	0	115	0	0	28,122	27,432	0.00%	0.00%
343000	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	521,996	5,119	0	5,119	0	0	527,115	497,229	0.00%	0.00%
345000	LABORATORY EQUIPMENT	0	0	508,183	9,471	0	9,471	0	0	517,654	483,486	-3.00%	-3.00%
346000	POWER OPERATED EQUIPMENT	0	0	450,917	3,869	0	3,869	0	0	454,786	451,422	24.00%	24.00%
346100	COMMUNICATION EQUIPMENT	0	0	447,189	7,483	0	7,483	0	0	454,672	409,749	0.00%	0.00%
347000	MISCELLANEOUS EQUIPMENT	0	0	160,307	2,191	0	2,191	0	0	162,498	149,385	0.00%	0.00%
348000	OTHER TANGIBLE PROPERTY	0	0	247,526	2,320	0	2,320	0	0	249,846	235,033	0.00%	0.00%
0	BOONSBORO ACQUISITION (WATER ONLY)	0	0	447,989	0	0	0	0	0	447,989	447,989	0.00%	0.00%
	TOTAL GENERAL	4,860	0	11,992,867	180,355	0	180,355	8,470	830	12,175,692	11,079,628	0.00%	0.00%
	TOTAL ACCUM. DEPRECIATION RESERVE	45,510	(156)	70,600,863	680,040	0	680,040	54,075	215	71,227,183	67,604,311	0.00%	0.00%

KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TRIMILLAGE  
BASE YEAR:  
TEST YEAR:

July-04  
November-05

	Reserve Balance January-2004	Month of Feb 2004 Depr: Exp	Retirements	Net Salvage/ (COR)	Balance February-2004	Five Months Ended Jul 2004 Depr: Exp	Retirements	Net Salvage/ (COR)	Balance July-2004	Two Months Ended Sep 2004 Depr: Exp	Retirements
INTANGIBLE PLANT											
ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCE OF SUPPLY AND PUMPING PLANT											
LAND AND LAND RIGHTS - SS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STRUCTURES AND IMPROVEMENTS	(57,908)	882	0	0	(57,026)	4,408	0	0	(52,618)	1,763	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	12,158	382	0	0	12,560	1,961	0	14,511	785	0	0
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ (45,750)	\$ 1,274	\$ -	\$ -	\$ (44,476)	\$ 6,369	\$ -	\$ (38,107)	\$ 2,548	\$ -	\$ -
WATER TREATMENT PLANT											
LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	5,365	173	0	0	5,538	865	0	6,403	346	0	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 5,365	\$ 173	\$ -	\$ -	\$ 5,538	\$ 865	\$ -	\$ 6,403	\$ 346	\$ -	\$ -
TRANSMISSION AND DISTRIBUTION PLANT											
LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
T&D STRUCTURES & IMP.	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION RESERVOIRS AND STANDPIPES	3,843	1,574	0	0	5,417	7,872	0	13,389	3,149	0	0
TRANSMISSION AND DISTRIBUTION MAINS	74,586	2,514	0	0	77,100	12,965	0	90,065	5,029	0	0
SERVICES	6,354	217	0	0	6,571	1,932	0	8,503	434	0	0
METERS	39,616	1,463	0	0	41,079	7,428	0	48,486	2,897	0	0
METER INSTALLATIONS	0	0	0	0	0	43	0	43	0	0	0
HYDRANTS	1,201	39	0	0	1,240	194	0	1,434	77	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 126,102	\$ 5,787	\$ -	\$ -	\$ 131,889	\$ 30,454	\$ -	\$ 162,353	\$ 11,586	\$ -	\$ -
GENERAL PLANT											
STORES SHOP & GARAGE LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	9,544	489	0	0	10,013	2,348	0	12,359	939	0	0
TRANSPORTATION EQUIPMENT	10,401	194	0	0	10,595	973	0	11,571	389	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	837	27	0	0	864	135	0	999	54	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	8,420	272	0	0	8,692	1,356	0	10,050	543	0	0
COMMUNICATION EQUIPMENT	337	11	0	0	348	54	0	402	22	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0
ACQUISITION	834,073	0	0	0	834,073	0	0	834,073	0	0	0
TOTAL GENERAL DEPRECIATION RESERVE	\$ 863,616	\$ 973	\$ -	\$ -	\$ 864,588	\$ 4,866	\$ -	\$ 869,454	\$ 1,947	\$ -	\$ -
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 949,332	\$ 8,217	\$ -	\$ -	\$ 957,549	\$ 42,554	\$ -	\$ 1,000,103	\$ 16,427	\$ -	\$ -

KENTUCKY-AMERICAN WATER COMPANY  
ACCUMULATED DEPRECIATION RESERVE BY PRIMARY ACCOUNT - TRILLIAGE  
BASE YEAR:  
TEST YEAR:

July-04  
November-05

	Net Salvage/ (COR)	Balance September-2004	For the Month ended Oct 2004 Depr Exp	Retirements	Net Salvage/ (COR)	Balance October-2004	For the Month ended Nov 2004 Depr Exp	Retirements	Net Salvage/ (COR)	Balance November-2004	For the Month Depr Exp
<b>INTANGIBLE PLANT</b>											
ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0
OTHER PIPE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0
OTHER PIPE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	977
<b>TOTAL INTANGIBLES</b>	0	0	0	0	0	0	0	0	0	0	977
<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>											
LAND AND LAND RIGHTS - SS	0	0	882	0	0	(49,973)	882	0	0	(49,091)	882
STRUCTURES AND IMPROVEMENTS	0	(50,855)	0	0	0	0	0	0	0	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	0	15,286	392	0	0	15,688	392	0	0	16,080	392
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL SOURCE OF SUPPLY &amp; PUMPING</b>	0	(35,569)	1,274	0	0	(34,285)	1,274	0	0	(33,011)	1,274
<b>WATER TREATMENT PLANT</b>											
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	6,749	173	0	0	6,922	173	0	0	7,095	173
WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL WATER TREATMENT</b>	0	6,749	173	0	0	6,922	173	0	0	7,095	173
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>											
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION RESERVOIRS AND STANDPIPES	0	16,538	1,574	0	0	18,112	1,574	0	0	19,686	1,574
TRANSMISSION AND DISTRIBUTION MAINS	0	95,517	2,549	0	0	98,066	2,552	0	0	100,618	2,556
SERVICES	0	8,937	305	0	0	9,242	295	0	0	9,537	301
METERS	0	51,383	1,464	0	0	52,857	1,449	0	0	54,306	1,449
METER INSTALLATIONS	0	43	3	0	0	46	3	0	0	49	3
HYDRANTS	0	1,511	39	0	0	1,550	39	0	0	1,589	39
<b>TOTAL TRANSMISSION AND DISTRIBUTION</b>	0	173,939	5,834	0	0	179,873	5,912	0	0	185,785	5,922
<b>GENERAL PLANT</b>											
STORES, SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	13,298	469	0	0	13,767	469	0	0	14,236	469
OFFICE FURNITURE AND EQUIPMENT	0	11,960	184	0	0	12,154	184	0	0	12,348	184
TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	1,053	27	0	0	1,080	27	0	0	1,107	27
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	10,593	272	0	0	10,865	272	0	0	11,137	272
COMMUNICATION EQUIPMENT	0	424	11	0	0	435	11	0	0	446	11
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	834,073	0	0	0	834,073	0	0	0	834,073	0
ACQUISITION	0	871,401	873	0	0	872,374	873	0	0	873,347	873
<b>TOTAL GENERAL</b>	0	1,016,550	6,354	0	0	1,024,894	6,332	0	0	1,033,216	6,319
<b>TOTAL ACCUMULATED DEPRECIATION RESERVE</b>	0	1,016,550	6,354	0	0	1,024,894	6,332	0	0	1,033,216	6,319

KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TRI-MILLAGE  
BASE YEAR:  
TEST YEAR:

July-04  
November-05

	ended Dec 2004 Retirements	Balance December-2004	For the Month ended Jan 2005 Depr. Exp	Retirements	Net Salvage/ (COR)	Balance January-2005	For the Month ended Feb 2005 Depr Exp	Retirements	Net Salvage/ (COR)	Balance February-2005
INTANGIBLE PLANT										
ORGANIZATION	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHER PIE INTANGIBLES	0	977	0	0	0	977	0	0	0	977
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	0	977	0	0	0	977	0	0	0	977
SOURCE OF SUPPLY AND PUMPING PLANT										
LAND AND RIGHTS - SS	0	0	871	0	0	(47,338)	871	0	0	(46,467)
STRUCTURES AND IMPROVEMENTS	0	(48,209)	0	0	0	0	0	0	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	0	16,472	392	0	0	16,864	392	0	0	17,256
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	0	(31,737)	1,263	0	0	(30,474)	1,263	0	0	(29,211)
WATER TREATMENT PLANT										
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	0	7,268	173	0	0	7,441	173	0	0	7,614
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	0	7,268	173	0	0	7,441	173	0	0	7,614
TRANSMISSION AND DISTRIBUTION PLANT										
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
T&D STRUCTURES & IMP	0	21,260	1,572	0	0	22,832	1,572	0	0	24,404
DISTRIBUTION RESERVOIRS AND STANDPIPES	0	103,174	2,552	0	0	105,726	2,533	0	0	108,259
TRANSMISSION AND DISTRIBUTION MAINS	0	9,838	413	0	0	10,251	379	0	0	10,630
SERVICES	0	55,755	1,430	0	0	57,185	1,426	0	0	58,611
METERS	0	0	52	0	0	61	7	0	0	68
METER INSTALLATIONS	0	1,628	39	0	0	1,667	39	0	0	1,706
HYDRANTS	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	0	191,707	6,015	0	0	197,722	5,981	0	0	203,683
GENERAL PLANT										
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	14,705	469	0	0	15,174	469	0	0	15,643
OFFICE FURNITURE AND EQUIPMENT	0	12,542	194	0	0	12,736	194	0	0	12,930
TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	0	1,134	42	0	0	1,176	42	0	0	1,218
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	11,409	272	0	0	11,681	272	0	0	11,953
POWER OPERATED EQUIPMENT	0	457	11	0	0	468	11	0	0	479
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
ACQUISITION	0	834,073	988	0	0	834,073	988	0	0	834,073
TOTAL GENERAL	0	874,320	8,439	0	0	875,308	8,385	0	0	876,296
TOTAL ACCUM. DEPRECIATION RESERVE	0	1,042,535	8,439	0	0	1,050,974	8,385	0	0	1,059,359

\$0

KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TRI-VILLAGE  
BASE YEAR:  
TEST YEAR:

July-04  
November-05

	For the Month ended Mar 2005 Depr Exp	Retirements	Net Salvage/ (COR)	Balance March-2005	For the Month ended Apr 2005 Depr Exp	Retirements	Net Salvage/ (COR)	Balance April-2005	For the Month ended May 2005 Depr Exp	Retirements	Net Salvage/ (COR)
301000											
302000											
303100											
303800											
TOTAL INTANGIBLES	\$ -	\$ -	\$ -	\$ 977	\$ -	\$ -	\$ -	\$ 977	\$ -	\$ -	\$ -
SOURCE OF SUPPLY AND PUMPING PLANT											
LAND AND LAND RIGHTS - SS											
STRUCTURES AND IMPROVEMENTS	871			(45,596)	871			(44,725)	871		
COLLECTING AND IMPOUNDING RESERVOIRS											
LAKE, RIVER AND OTHER INTAKES											
WELLS AND SPRINGS											
SUPPLY MAINS											
LAND AND LAND RIGHTS - PUMPING											
STRUCTURES AND IMPROVEMENTS											
BOILER PLANT EQUIPMENT											
OTHER POWER PRODUCTION EQUIPMENT											
ELECTRIC PUMPING EQUIPMENT	392			17,643	392			18,040	392		
DIESEL PUMPING EQUIPMENT											
OTHER PUMPING EQUIPMENT											
COLLECTIVE SYSTEM STRUCTURES SWR											
ELECTRIC PUMPING EQUIPMENT SWR											
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 1,263	\$ -	\$ -	\$ (27,948)	\$ 1,263	\$ -	\$ -	\$ (26,685)	\$ 1,263	\$ -	\$ -
WATER TREATMENT PLANT											
LAND AND LAND RIGHTS											
STRUCTURES AND IMPROVEMENTS											
WATER TREATMENT EQUIPMENT	173			7,787	173			7,860	173		
WATER TREATMENT - GAC											
TOTAL WATER TREATMENT	\$ 173	\$ -	\$ -	\$ 7,787	\$ 173	\$ -	\$ -	\$ 7,860	\$ 173	\$ -	\$ -
TRANSMISSION AND DISTRIBUTION PLANT											
LAND AND LAND RIGHTS											
T&D STRUCTURES & IMP.											
DISTRIBUTION RESERVOIRS AND STANDPIPES	1,572			25,976	1,572			27,548	1,572		
TRANSMISSION AND DISTRIBUTION MAINS	2,545			110,809	2,552			113,361	2,559		
SERVICES	399			11,028	413			11,442	427		
METERS	1,424			60,025	1,430			61,465	1,426		
METER INSTALLATIONS	8			76	9			85	10		
HYDRANTS	38			1,745	39			1,784	52		
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 5,987	\$ -	\$ -	\$ 208,670	\$ 6,015	\$ -	\$ -	\$ 215,685	\$ 6,046	\$ -	\$ -
GENERAL PLANT											
STORES SHOP & GARAGE LAND											
STRUCTURES AND IMPROVEMENTS											
OFFICE FURNITURE AND EQUIPMENT	469			18,112	469			16,581	489		
TRANSPORTATION EQUIPMENT	194			13,124	194			13,318	194		
STORES EQUIPMENT											
TOOLS, SHOP AND GARAGE EQUIPMENT	42			1,260	42			1,302	42		
LABORATORY EQUIPMENT											
POWER OPERATED EQUIPMENT	272			12,225	272			12,487	272		
COMMUNICATION EQUIPMENT	11			480	11			501	11		
MISCELLANEOUS EQUIPMENT											
OTHER TANGIBLE PROPERTY											
ACQUISITION											
TOTAL GENERAL	\$ 988	\$ -	\$ -	\$ 834,073	\$ 989	\$ -	\$ -	\$ 834,073	\$ 988	\$ -	\$ -
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 8,411	\$ -	\$ -	\$ 1,067,770	\$ 8,439	\$ -	\$ -	\$ 1,076,209	\$ 8,470	\$ -	\$ -

\$0







KENTUCKY-AMERICAN WATER COMPANY  
**ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TR-VILLAGE**  
 July-04  
 November-05  
 ended Nov 2005  
 Retirements  
 Net Salvage/ (COR)  
 Balance November-2005  
 Average Balance  
 Approved In Case No. 95-554  
 Current Net Salvage  
 Current Net Salvage

301000	INTANGIBLE PLANT	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
302000	ORGANIZATION	0	0	0	0	0.00%	0.00%
303000	FRANCHISE/CONSENTS	0	0	0	0	0.00%	0.00%
304000	OTHER PIE INTANGIBLES	0	0	977	902	0.00%	0.00%
305000	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0.00%	0.00%
306000	TOTAL INTANGIBLES	\$ -	\$ -	\$ 977	\$ 902		
307000	SOURCE OF SUPPLY AND PUMPING PLANT	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
308000	LAND AND LAND RIGHTS - SS	0	0	(38,628)	(43,955)	0.00%	0.00%
309000	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0.00%	0.00%
310000	COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0.00%	0.00%
311000	LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0.00%	0.00%
312000	WELLS AND SPRINGS	0	0	0	0	0.00%	0.00%
313000	WELLS AND SPRINGS	0	0	0	0	0.00%	0.00%
314000	SUPPLY MAINS	0	0	0	0	-5.00%	-5.00%
315000	LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0.00%	0.00%
316000	STRUCTURES AND IMPROVEMENTS	0	0	0	0	-10.00%	-10.00%
317000	BOILER PLANT EQUIPMENT	0	0	0	0	0.00%	0.00%
318000	OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0.00%	0.00%
319000	ELECTRIC PUMPING EQUIPMENT	0	0	20,784	18,432	-8.00%	-8.00%
320000	DIESEL PUMPING EQUIPMENT	0	0	0	0	0.00%	0.00%
321000	OTHER PUMPING EQUIPMENT	0	0	0	0	-8.00%	-8.00%
322000	COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0.00%	0.00%
323000	OTHER PUMPING EQUIPMENT SWR	0	0	0	0	0.00%	0.00%
324000	ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0.00%	0.00%
325000	TOTAL SOURCE OF SUPPLY & PUMPING	\$ -	\$ -	\$ (17,844)	\$ (25,423)		
326000	WATER TREATMENT PLANT	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
327000	LAND AND LAND RIGHTS	0	0	0	0	-10.00%	-10.00%
328000	STRUCTURES AND IMPROVEMENTS	0	0	9,171	8,133	-20.00%	-20.00%
329000	WATER TREATMENT EQUIPMENT	0	0	0	0	0.00%	0.00%
330000	WATER TREATMENT - GAC	0	0	0	0	0.00%	0.00%
331000	TOTAL WATER TREATMENT	\$ -	\$ -	\$ 9,171	\$ 8,133		
332000	TRANSMISSION AND DISTRIBUTION PLANT	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
333000	LAND AND LAND RIGHTS	0	0	0	0	0.00%	0.00%
334000	T&D STRUCTURES & IMP.	0	0	38,552	28,120	-10.00%	-10.00%
335000	DISTRIBUTION RESERVOIRS AND STANDPIPES	0	0	133,039	116,087	-4.00%	-4.00%
336000	TRANSMISSION AND DISTRIBUTION MAINS	0	0	14,784	11,978	-159.00%	-159.00%
337000	SERVICES	0	0	71,524	62,965	3.74%	3.74%
338000	METERS	0	0	181	103	-53.00%	-53.00%
339000	METER INSTALLATIONS	0	0	2,113	1,843	-38.00%	-38.00%
340000	HYDRANTS	0	0	0	0	0.00%	0.00%
341000	TOTAL TRANSMISSION AND DISTRIBUTION	\$ -	\$ -	\$ 280,193	\$ 222,036		
342000	GENERAL PLANT	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
343000	STORES SHOP & GARAGE LAND	0	0	0	0	0.00%	0.00%
344000	STRUCTURES AND IMPROVEMENTS	0	0	19,884	17,050	9.80%	9.80%
345000	OFFICE FURNITURE AND EQUIPMENT	0	0	14,876	13,512	27.31%	27.31%
346000	TRANSPORTATION EQUIPMENT	0	0	0	0	0.00%	0.00%
347000	STORES EQUIPMENT	0	0	0	0	0.00%	0.00%
348000	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	1,791	1,395	-3.00%	-3.00%
349000	LABORATORY EQUIPMENT	0	0	0	0	0.00%	0.00%
350000	POWER OPERATED EQUIPMENT	0	0	14,401	12,789	24.00%	24.00%
351000	COMMUNICATION EQUIPMENT	0	0	578	512	0.00%	0.00%
352000	MISCELLANEOUS EQUIPMENT	0	0	195	24	0.00%	0.00%
353000	OTHER TANGIBLE PROPERTY	0	0	0	0	0.00%	0.00%
354000	ACQUISITION	0	0	834,073	834,073	0.00%	0.00%
355000	TOTAL GENERAL	\$ -	\$ -	\$ 865,578	\$ 878,355		
356000	TOTAL ACCUM. DEPRECIATION RESERVE	\$ -	\$ -	\$ 1,138,075	\$ 1,084,993		



KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE  
BASE YEAR:  
TEST YEAR:

July-04  
November-05

	Net Salvage/ (COR)	Balance September-2004	For the Month ended Oct 2004 Depr Exp	Retirements	Net Salvage/ (COR)	Balance October-2004	For the Month ended Nov 2004 Depr Exp	Retirements	Net Salvage/ (COR)	Balance November-2004	For the Month Depr Exp
<b>INTANGIBLE PLANT</b>											
ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRANCHISE/COSENTS	0	0	0	0	0	0	0	0	0	0	0
OTHER PIE INTANGIBLES	0	6,892	0	0	0	6,892	0	0	0	6,892	32
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ -	\$ 6,892	\$ -	\$ -	\$ -	\$ 6,892	\$ -	\$ -	\$ -	\$ 6,892	\$ 32
<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>											
LAND AND LAND RIGHTS - SS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STRUCTURES AND IMPROVEMENTS	0	13,695	73	0	0	13,768	73	0	0	13,841	73
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	11,267	13	0	0	11,280	13	0	0	11,293	13
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	0	19,229	47	0	0	19,276	47	0	0	19,323	47
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ -	\$ 44,181	\$ 133	\$ -	\$ -	\$ 44,324	\$ 133	\$ -	\$ -	\$ 44,457	\$ 133
<b>WATER TREATMENT PLANT</b>											
LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	0	3,463	28	0	0	3,489	28	0	0	3,515	28
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ -	\$ 3,463	\$ 26	\$ -	\$ -	\$ 3,489	\$ 26	\$ -	\$ -	\$ 3,515	\$ 26
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>											
LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
T&D STRUCTURES & IMP	0	18,314	56	0	0	18,370	56	0	0	18,426	56
DISTRIBUTION RESERVOIRS AND STANDPIPES	0	103,110	149	0	0	103,259	149	0	0	103,408	149
TRANSMISSION AND DISTRIBUTION MAINS	0	71,369	0	0	0	71,369	0	0	0	71,369	0
SERVICES	0	385	48	0	0	433	48	0	0	481	48
METERS	0	0	0	0	0	0	0	0	0	0	0
METER INSTALLATIONS	0	11,244	30	0	0	11,274	30	0	0	11,304	30
HYDRANTS	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ -	\$ 204,422	\$ 263	\$ -	\$ -	\$ 204,705	\$ 263	\$ -	\$ -	\$ 204,988	\$ 263
<b>GENERAL PLANT</b>											
STORES SHOP & GARAGE LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STRUCTURES AND IMPROVEMENTS	0	4,376	0	0	0	4,376	0	0	0	4,376	0
OFFICE FURNITURE AND EQUIPMENT	0	703	88	0	0	791	88	0	0	879	88
TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	840	9	0	0	849	9	0	0	858	9
TOTAL GENERAL	\$ -	\$ 5,919	\$ 97	\$ -	\$ -	\$ 6,016	\$ 97	\$ -	\$ -	\$ 6,113	\$ 97

KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE  
BASE YEAR:  
TEST YEAR:

	ended Dec. 2004		ended Jan. 2005		ended Feb. 2005		Balance February-2005
	Retirements	Net Salvage/ (COR)	Depr: Exp	Retirements	Depr: Exp	Retirements	
INTANGIBLE PLANT							
301000 ORGANIZATION	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0
339100 OTHER P/E INTANGIBLES	0	6,924	32	0	6,956	0	6,988
339600 OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0
TOTAL INTANGIBLES	0	6,924	32	0	6,956	0	6,988
SOURCE OF SUPPLY AND PUMPING PLANT							
303200 LAND AND LAND RIGHTS - SS	0	0	73	0	13,987	0	14,060
304100 STRUCTURES AND IMPROVEMENTS	0	13,914	0	0	0	0	0
305000 COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0
306000 LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0
0 WELLS AND OTHER INTAKES	0	0	0	0	0	0	0
0 WELLS AND SPRINGS	0	0	0	0	0	0	0
309000 SUPPLY MAINS	0	11,306	13	0	11,319	0	11,332
309300 LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0
303300 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
304200 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0
0 OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0
310100 OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0
311200 DIESEL PUMPING EQUIPMENT	0	19,370	47	0	19,417	0	19,464
311300 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0
0 COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0
3541 ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0
3711 TOTAL SOURCE OF SUPPLY & PUMPING	0	44,590	133	0	44,723	0	44,856
WATER TREATMENT PLANT							
303400 LAND AND LAND RIGHTS	0	0	0	0	0	0	0
304300 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
320100 WATER TREATMENT EQUIPMENT	0	3,541	26	0	3,567	0	3,593
0 WATER TREATMENT - GAC	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	0	3,541	26	0	3,567	0	3,593
TRANSMISSION AND DISTRIBUTION PLANT							
303500 LAND AND LAND RIGHTS	0	0	0	0	0	0	0
304400 T&D STRUCTURES & IMP.	0	18,482	56	0	18,538	0	18,594
330100 DISTRIBUTION RESERVOIRS AND STANDPIPES	0	103,587	143	0	103,700	0	103,843
331001 TRANSMISSION AND DISTRIBUTION MAINS	0	71,389	0	0	71,369	0	71,369
333000 SERVICES	0	529	48	0	577	0	625
334130 METERS	0	0	0	0	0	0	0
334200 METER INSTALLATIONS	0	0	0	0	0	0	0
334300 HYDRANTS	0	11,334	30	0	11,364	0	11,394
335500	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	0	205,271	277	0	205,548	0	205,825
GENERAL PLANT							
304600 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0
340100 STRUCTURES AND IMPROVEMENTS	0	4,376	88	0	4,376	0	4,376
341100 OFFICE FURNITURE AND EQUIPMENT	0	967	0	0	1,055	0	1,143
342000 TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0
343000 STORES EQUIPMENT	0	0	0	0	0	0	0
343200 TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0
344000 LABORATORY EQUIPMENT	0	0	0	0	0	0	0
344300 POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0
345000 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0
346100 MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0
347000 MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0
348000 OTHER TANGIBLE PROPERTY	0	867	9	0	876	0	885
TOTAL GENERAL	0	6,210	97	0	6,307	0	6,404

KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE  
BASE YEAR:  
TEST YEAR:

July-04  
November-05

	For the Month ended Mar 2005 Depr Exp	Retirements	Net Salvage/ (COR)	Balance March-2005	For the Month ended Apr 2005 Depr Exp	Retirements	Net Salvage/ (COR)	Balance April-2005	For the Month ended May 2005 Depr Exp	Retirements	Net Salvage/ (COR)
INTANGIBLE PLANT											
ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0
OTHER PIE INTANGIBLES	32	0	0	7,020	32	0	0	7,052	32	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	32	0	0	7,020	32	0	0	7,052	32	0	0
SOURCE OF SUPPLY AND PUMPING PLANT											
LAND AND LAND RIGHTS - SS	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	73	0	0	14,133	73	0	0	14,206	73	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	13	0	0	11,345	13	0	0	11,358	13	0	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	47	0	0	19,511	47	0	0	19,558	47	0	0
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	133	0	0	44,989	133	0	0	45,122	133	0	0
WATER TREATMENT PLANT											
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	26	0	0	3,619	26	0	0	3,645	26	0	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	26	0	0	3,619	26	0	0	3,645	26	0	0
TRANSMISSION AND DISTRIBUTION PLANT											
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	58	0	0	18,650	58	0	0	18,708	56	0	0
DISTRIBUTION RESERVOIRS AND STANDPIPES	143	0	0	103,886	143	0	0	104,128	143	0	0
TRANSMISSION AND DISTRIBUTION MAINS	0	0	0	71,369	0	0	0	71,369	0	0	0
SERVICES	48	0	0	873	48	0	0	721	48	0	0
METERS	0	0	0	0	0	0	0	0	0	0	0
METER INSTALLATIONS	30	0	0	11,424	30	0	0	11,454	30	0	0
HYDRANTS	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	277	0	0	206,102	277	0	0	206,379	277	0	0
GENERAL PLANT											
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	88	0	0	4,376	88	0	0	4,376	88	0	0
TRANSPORTATION EQUIPMENT	0	0	0	1,231	0	0	0	1,319	0	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	9	0	0	894	9	0	0	803	9	0	0
TOTAL GENERAL	97	0	0	6,501	97	0	0	6,538	97	0	0

KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE  
BASE YEAR:  
TEST YEAR:

July-04  
November-05

	Balance May-2005	For the Month ended Jun 2005 Depr Exp	Net Salvages/ (COR)	Balance June-2005	For the Month ended Jul 2005 Depr Exp	Net Salvages/ (COR)	Balance July-2005	For the Month ended Aug 2005 Depr Exp	Retirements
INTANGIBLE PLANT									
ORGANIZATION	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	7,084	32	0	7,116	32	0	7,148	32	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 7,084	\$ 32	\$ 0	\$ 7,116	\$ 32	\$ 0	\$ 7,148	\$ 32	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT									
LAND AND LAND RIGHTS - SS	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	14,279	73	0	14,352	73	0	14,425	73	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	11,371	13	0	11,384	13	0	11,397	13	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	19,605	47	0	19,652	47	0	19,699	47	0
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 45,255	\$ 133	\$ 0	\$ 45,388	\$ 133	\$ 0	\$ 45,521	\$ 133	\$ 0
WATER TREATMENT PLANT									
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	3,671	28	0	3,697	28	0	3,723	28	0
WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 3,671	\$ 28	\$ 0	\$ 3,697	\$ 28	\$ 0	\$ 3,723	\$ 28	\$ 0
TRANSMISSION AND DISTRIBUTION PLANT									
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	18,762	56	0	18,818	56	0	18,874	56	0
DISTRIBUTION RESERVOIRS AND STANDPIPES	104,272	143	0	104,415	143	0	104,558	143	0
TRANSMISSION AND DISTRIBUTION MAINS	71,368	0	0	71,368	0	0	71,368	0	0
SERVICES	788	48	0	817	48	0	865	48	0
METERS	0	0	0	0	0	0	0	0	0
METER INSTALLATIONS	11,484	30	0	11,514	30	0	11,544	30	0
HYDRANTS	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 208,656	\$ 277	\$ 0	\$ 208,933	\$ 277	\$ 0	\$ 209,210	\$ 277	\$ 0
GENERAL PLANT									
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	4,376	0	0	4,376	0	0	4,376	0	0
OFFICE FURNITURE AND EQUIPMENT	1,407	88	0	1,495	88	0	1,583	88	0
TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	912	9	0	921	9	0	930	9	0
TOTAL GENERAL	\$ 6,695	\$ 97	\$ 0	\$ 6,792	\$ 97	\$ 0	\$ 6,889	\$ 97	\$ 0

KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE  
BASE YEAR:  
TEST YEAR:

July-04  
November-05

	Net Salvage/ (COR)	Balance August-2005	For the Month ended Sep 2005 Depr Exp	Retirements	Net Salvage/ (COR)	Balance September-2005	For the Month ended Oct 2005 Depr Exp	Retirements	Net Salvage/ (COR)	Balance October-2005	For the Month e Depr Exp
INTANGIBLE PLANT											
ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	7,180	32	0	0	7,212	32	0	0	7,244	32
OTIE P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	0	7,180	32	0	0	7,212	32	0	0	7,244	32
SOURCE OF SUPPLY AND PUMPING PLANT											
LAND AND LAND RIGHTS - SS	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	14,498	73	0	0	14,571	73	0	0	14,644	73
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	11,410	13	0	0	11,423	13	0	0	11,436	13
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	0	19,746	47	0	0	19,793	47	0	0	19,840	47
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	0	45,654	133	0	0	45,787	133	0	0	45,920	133
WATER TREATMENT PLANT											
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	0	3,749	26	0	0	3,775	26	0	0	3,801	26
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	0	3,749	26	0	0	3,775	26	0	0	3,801	26
TRANSMISSION AND DISTRIBUTION PLANT											
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	0	0	0	0	0	0	0	0	0	0	0
DISTRIBUTION RESERVOIRS AND STANDPIPES	0	18,930	56	0	0	18,986	56	0	0	19,042	56
TRANSMISSION AND DISTRIBUTION MAINS	0	104,701	143	0	0	104,844	143	0	0	104,987	143
SERVICES	0	71,369	0	0	0	71,369	0	0	0	71,369	0
METERS	0	813	48	0	0	861	48	0	0	909	48
METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0
HYDRANTS	0	11,574	30	0	0	11,604	30	0	0	11,634	30
TOTAL TRANSMISSION AND DISTRIBUTION	0	207,487	277	0	0	207,764	277	0	0	208,041	277
GENERAL PLANT											
STORES SHOP & GARRAGE LAND	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	0	4,376	0	0	0	4,376	0	0	0	4,376	0
TRANSPORTATION EQUIPMENT	0	1,671	88	0	0	1,759	88	0	0	1,847	88
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	939	9	0	0	948	9	0	0	957	9
TOTAL GENERAL	0	6,996	97	0	0	7,093	97	0	0	7,190	97

KENTUCKY-AMERICAN WATER COMPANY  
ACCUMULATED DEPRECIATION RESERVE BY PRIMARY ACCOUNT - ELK LAKE  
BASE YEAR:  
TEST YEAR:

July-04  
November-05

	ended Nov 2005		Net Salvage/ (COR)	Balance		Average Balance	Approved in Case No. 85-554	
	Refirements			November-2005	Current Net Salvage		Current Net Salvage	
301000 INTANGIBLE PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
302000 ORGANIZATION	0	0	0	0	0	0.00%	0.00%	0.00%
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0.00%	0.00%	0.00%
339100 OTHER PIE INTANGIBLES	0	0	0	7,276	7,084	0.00%	0.00%	0.00%
339600 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL INTANGIBLES	\$ -	\$ -	\$ -	\$ 7,276	\$ 7,084			
303200 SOURCE OF SUPPLY AND PUMPING PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
304100 LAND AND LAND RIGHTS - SS	0	0	0	14,717	14,279	0.00%	0.00%	0.00%
304100 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0.00%	0.00%	0.00%
305000 COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0.00%	0.00%	0.00%
306000 LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0.00%	0.00%	0.00%
0 WELLS AND SPRINGS	0	0	0	0	0	0.00%	0.00%	0.00%
308000 SUPPLY MAINS	0	0	0	11,449	11,371	-5.00%	-5.00%	-5.00%
308300 LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0.00%	0.00%	-10.00%
308300 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0.00%	0.00%	0.00%
0 BOILER PLANT EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
310100 OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
311200 ELECTRIC PUMPING EQUIPMENT	0	0	0	19,887	19,605	-8.00%	-8.00%	-8.00%
311300 DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
0 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
3541 COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0.00%	0.00%	0.00%
3711 ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL SOURCE OF SUPPLY & PUMPING	\$ -	\$ -	\$ -	\$ 46,053	\$ 45,255			
303400 WATER TREATMENT PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
304300 LAND AND LAND RIGHTS	0	0	0	0	0	-10.00%	-10.00%	-10.00%
320100 STRUCTURES AND IMPROVEMENTS	0	0	0	3,827	3,671	-20.00%	-20.00%	-20.00%
0 WATER TREATMENT EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL WATER TREATMENT	\$ -	\$ -	\$ -	\$ 3,827	\$ 3,671			
303500 TRANSMISSION AND DISTRIBUTION PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
304400 LAND AND LAND RIGHTS	0	0	0	0	0	0.00%	0.00%	0.00%
330100 T&D STRUCTURES & IMP.	0	0	0	19,098	18,762	-10.00%	-10.00%	-10.00%
331001 DISTRIBUTION RESERVOIRS AND STANDPIPES	0	0	0	105,130	104,272	-4.00%	-4.00%	-4.00%
333000 TRANSMISSION AND DISTRIBUTION MAINS	0	0	0	71,389	71,369	-159.00%	-159.00%	-159.00%
334130 SERVICES	0	0	0	1,057	769	3.74%	3.74%	3.74%
334200 METERS	0	0	0	0	0	-83.00%	-83.00%	-83.00%
335000 METER INSTALLATIONS	0	0	0	11,664	11,484	-36.00%	-36.00%	-36.00%
335000 HYDRANTS	0	0	0	0	0	0.00%	0.00%	0.00%
TOTAL TRANSMISSION AND DISTRIBUTION	\$ -	\$ -	\$ -	\$ 208,318	\$ 206,658			
0 GENERAL PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
304600 STORES SHOP & GARAGE LAND	0	0	0	0	0	0.00%	0.00%	0.00%
340100 STRUCTURES AND IMPROVEMENTS	0	0	0	4,376	4,376	9.80%	9.80%	9.80%
341100 OFFICE FURNITURE AND EQUIPMENT	0	0	0	1,835	1,407	27.31%	27.31%	27.31%
342000 TRANSPORTATION EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
343000 STORES EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
343000 TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
344000 LABORATORY EQUIPMENT	0	0	0	0	0	-3.00%	-3.00%	-3.00%
345000 POWER OPERATED EQUIPMENT	0	0	0	0	0	24.00%	24.00%	24.00%
346100 COMMUNICATION EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
347000 MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0.00%	0.00%	0.00%
348000 OTHER TANGIBLE PROPERTY	0	0	0	866	912	0.00%	0.00%	0.00%
TOTAL GENERAL	\$ -	\$ -	\$ -	\$ 7,277	\$ 6,695			







Kentucky-American Water Company  
Schedule of Forecasted Retirements - Central

Per.  
Per

Budget Item	Description	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Dec-2005	Totals for 2005
12020203	Replace Traveling Screen & Housing	0	0	0	0	0	0	0	0	0	0	0	0	0
12020402	Major Highway Relocations	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total for Budget Projects</b>														
331001	Item 81 - Network-Replacement Renewal	5,920	5,440	8,080	11,320	9,880	8,400	7,480	6,880	8,080	11,440	10,680	17,600	111,200
335000	Item 83 - Hydrants - Replacement	280	280	380	0	440	0	340	320	360	520	600	400	4,100
<b>Total for Budget Item 81</b>														
333000	Item 85 - Services - Replacement	2,200	3,700	7,900	4,700	7,400	6,800	8,100	11,700	15,300	9,100	11,600	7,900	96,400
<b>Total for Budget Item 85</b>														

Kentucky-American Water Company  
Schedule of Forecasted Refinements - Central

Base Per.  
Fore Per

Budget Item	Description	Account	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Dec-2005	Totals for 2005
12020087	Item 87 - Meters & Meter Settings - Replacements	334130	1,125	2,685	3,895	6,360	4,360	4,180	2,785	2,055	4,415	3,610	3,390	1,670	40,240
	Meters - Replacement	340220	3,375	8,055	10,785	19,080	13,080	12,540	8,385	6,165	13,245	10,830	10,170	5,010	120,720
	Meter Setting - Replacements														
	<b>Total for Budget Item 87</b>		4,500	10,740	14,380	25,440	17,440	16,720	11,180	8,220	17,660	14,440	13,560	6,680	160,960
12020089	Item 89 - ITS Equipment & Systems	340220	375	4,350	4,575	5,775	7,800	10,650	3,150	2,475	2,400	2,850	2,475	4,350	51,225
	ITS Systems & Equipment														
	<b>Total for Budget Item 89</b>		375	4,350	4,575	5,775	7,800	10,650	3,150	2,475	2,400	2,850	2,475	4,350	51,225
12020091	Item 91 - Vehicles	341100				11,250									11,250
	Vehicles	341200	15,000												15,000
		341300		10,500	22,500	15,000									48,000
	<b>Total for Budget Item 91</b>		15,000	10,500	22,500	26,250	0	0	0	0	0	0	0	0	74,250
12020092	Item 92 - Tools & Equipment	343000	1,000	1,000	1,420	1,500	3,330	1,500	1,000	680	1,000	1,280	990	300	15,000
	Tools and Equipment	344000	1,000	1,000	1,420	1,500	3,330	1,500	1,000	680	1,000	1,280	990	300	15,000
	Laboratory Equipment														
	<b>Total for Budget Item 92</b>		2,000	2,000	2,840	3,000	6,660	3,000	2,000	1,360	2,000	2,560	1,980	600	30,000
12020093	Item 93	320100	1,360	2,130	1,400	2,030	3,410	2,150	870	4,140	3,720	2,300	6,480	0	30,000
	Process Plant - Replacement	344000	1,360	2,130	1,400	2,030	3,410	2,150	870	4,140	3,720	2,300	6,480	0	30,000
	Laboratory Equipment														
	<b>Total for Budget Item 93</b>		2,720	4,260	2,800	4,060	6,820	4,300	1,740	8,280	7,440	4,600	12,960	0	60,000
	<b>Grand Total - Central</b>		32,995	41,250	65,455	80,545	56,440	49,870	35,990	39,235	63,240	46,510	54,075	37,530	568,135

American Water Company  
Forecasted Retirements - TRL-VILLAGE

Base Per.  
Fore Per

Description	Account	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-2004	Sep-2004	Oct-2004	Nov-2004	Dec-2004	Totals for 2004
<b>Total for Budget Projects</b>													
<b>Item 81 - Network-Replacement Renew</b>	331001	400	400	400	400	400	400	400	400	400	400	400	4,400
12020081 Network - Replacement Renewal													
<b>Total for Budget Item 81</b>		400	400	400	400	400	400	400	400	400	400	400	4,400
<b>Item 83 - Hydrants - Replacement</b>	333000												
12020083 Hydrants - Replacements													
<b>Total for Budget Item 83</b>		0	0	0	0	0	0	0	0	0	0	0	0
<b>Item 85 - Services - Replacement</b>	333000												
12020085 Services - Replacement													
<b>Total for Budget Item 85</b>		0	0	0	0	0	0	0	0	0	0	0	0

Kentucky-American Water Company  
Schedule of Forecasted Retirements - TRI-VILLAGE

Base Per.  
Fore Per

Budget Item	Description	Account	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-2004	Sep-2004	Oct-2004	Nov-2004	Dec-2004	Totals for 2004
<b>Item 87 - Meters &amp; Meter Settings - Replacements</b>														
12020087	Meters - Replacement	334130	25	25	13	13	70	13	13	13	13	13	10	221
	Meter Setting - Replacements	340220	75	75	38	38	210	38	38	38	38	38	30	656
<b>Total for Budget Item 87</b>			100	100	51	51	280	51	51	51	51	51	40	877
<b>Item 89 - ITS Equipment &amp; Systems</b>														
12020089	ITS Systems & Equipment	340220												0
<b>Total for Budget Item 89</b>			0	0	0	0	0	0	0	0	0	0	0	0
<b>Item 91 - Vehicles</b>														
12020091	Vehicles	341100												0
		341200												0
		341300												0
<b>Total for Budget Item 91</b>			0	0	0	0	0	0	0	0	0	0	0	0
<b>Item 92 - Tools &amp; Equipment</b>														
12020092	Tools and Equipment	343000											1,000	1,000
	Laboratory Equipment	344000												0
<b>Total for Budget Item 92</b>			0	0	0	0	0	0	0	0	0	0	1,000	1,000
<b>Item 93</b>														
12020093	Process Plant - Replacement	320100	6,000	2,000	1,000								925	9,925
	Laboratory Equipment	344000	6,000	2,000	1,000								925	9,925
<b>Total for Budget Item 93</b>			12,000	4,000	2,000	0	0	0	0	0	0	0	1,850	19,850
<b>Grand Total - TRI-VILLAGE</b>			12,500	4,500	2,451	451	580	451	451	451	451	451	2,230	25,127

Kentucky-American Water Company  
Schedule of Forecasted Retirements - TRI-VILLAGE

Base Per.  
Fore Per

Budget Item	Description	Account	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Dec-2005	Totals for 2005
<b>Total for Budget Projects</b>															
12020081	Item 81 - Network-Replacement Renew Network - Replacement Renewal	331001	800	800	800	800	800	800	800	800	800	800	400	400	8,800
<b>Total for Budget Item 81</b>															
12020083	Item 83 - Hydrants - Replacement Hydrants - Replacements	335000	800	800	800	800	800	800	800	800	800	800	400	400	8,800
<b>Total for Budget Item 83</b>															
12020085	Item 85 - Services - Replacement Services - Replacement	333000	0	0	0	500	0	500	0	0	0	0	0	0	1,000
<b>Total for Budget Item 85</b>															
			0	0	0	500	0	500	0	0	0	0	0	0	1,000

Kentucky-American Water Company  
Schedule of Forecasted Retirements - TRI-VILLAGE

Base Per.  
Fore Per

Budget Item	Description	Account	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Dec-2005	Totals for 2005
<b>Item 87 - Meters &amp; Meter Settings - Replacements</b>															
12020087	Meters - Replacement	334130	100	50	50	50	50	100	25	25	75	25	25	25	600
	Meter Setting - Replacements	340220	300	150	150	150	150	300	75	75	225	75	75	75	1,800
<b>Total for Budget Item 87</b>			400	200	200	200	200	400	100	100	300	100	100	100	2,400
<b>Item 89 - ITS Equipment &amp; Systems</b>															
12020089	ITS Systems & Equipment	340220									2,250	3,900	0	0	6,150
<b>Total for Budget Item 89</b>			0	0	0	0	0	0	0	0	2,250	3,900	0	0	6,150
<b>Item 91 - Vehicles</b>															
12020091	Vehicles	341100			11,250										11,250
		341200													0
		341300													0
<b>Total for Budget Item 91</b>			0	0	11,250	0	0	0	0	0	0	0	0	0	11,250
<b>Item 92 - Tools &amp; Equipment</b>															
12020092	Tools and Equipment	343000						1,000	200	200	0	0	800	0	2,000
	Laboratory Equipment	344000													0
<b>Total for Budget Item 92</b>			0	0	0	0	0	1,000	200	200	0	0	800	0	2,000
<b>Item 93 - Process Plant - Replacements</b>															
2020093	Process Plant - Replacements	320100	1,360	2,130	1,400	2,030	3,410	2,150	870	4,140	3,720	2,300	6,490	0	30,000
	Laboratory Equipment	344000	1,360	2,130	1,400	2,030	3,410	2,150	870	4,140	3,720	2,300	6,490	0	30,000
<b>Total for Budget Item 93</b>			2,720	4,260	2,800	4,060	6,820	4,300	1,740	8,280	7,440	4,600	12,980	0	60,000
<b>Grand Total - TRI-VILLAGE</b>			3,920	6,260	15,050	5,550	7,820	6,000	2,640	9,180	10,790	9,400	13,480	500	89,600



KENTUCKY-AMERICAN WATER COMPANY  
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT- CENTRAL  
 DEPRECIATION EXPENSE  
 CALCULATED AT CELL LOCATION BM222

	Depr February-2004	Depr Mar - Jul 2004	Depr Aug - Sep 2004	Month of October-2004	Month of November-2004	Month of December2004	Month of January-2005	Month of February-2005	Month of March-2005	Month of April-2005
301000	0	0	0	0	0	0	0	0	0	0
302000	0	0	0	0	0	0	0	0	0	0
303000	0	0	0	0	0	0	0	0	0	0
304000	0	0	0	0	0	0	0	0	0	0
305000	825	2,556	1,650	825	825	825	695	695	695	695
306000	1,858	9,288	3,715	1,858	1,858	1,858	1,858	1,858	1,858	1,858
0	1,043	5,213	2,085	1,043	1,043	1,043	1,043	1,043	1,043	1,043
3090000	0	0	0	0	0	0	0	0	0	0
3090000	4,690	23,448	9,379	4,690	4,690	4,690	4,690	4,690	4,690	4,690
3030300	0	0	0	0	0	0	0	0	0	0
3042000	8,586	42,932	17,173	8,586	8,586	8,605	8,605	8,605	8,605	8,605
0	0	0	0	0	0	0	0	0	0	0
3101000	1,598	7,988	3,195	1,598	1,598	1,598	1,598	1,598	1,598	1,598
3112000	29,019	145,823	57,930	29,915	28,915	28,915	29,123	29,123	29,123	29,123
3113000	1,526	7,753	3,138	1,569	1,569	1,569	1,526	1,526	1,526	1,526
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
3043000	11,876	66,338	32,462	13,958	14,341	14,730	11,987	11,987	11,987	11,987
3201000	80,706	404,078	159,688	79,844	79,844	79,880	81,446	81,468	81,522	81,492
0	0	0	0	0	0	0	0	0	0	0
3050000	0	0	0	0	0	0	0	0	0	0
3044000	3,413	19,193	8,900	4,040	4,129	4,473	3,678	3,678	3,678	3,678
3301000	9,313	79,458	18,628	9,313	9,313	9,356	12,109	12,109	12,109	12,109
3310010	125,042	644,745	249,176	127,112	126,608	133,921	130,912	131,506	131,942	131,942
3330000	98,181	516,844	196,569	101,601	101,235	100,781	103,809	104,194	104,888	104,888
0	0	65	4	2	2	2	5	5	5	5
3341100	28	0	0	(68)	(12)	(15)	28	28	28	28
3341200	5,305	35,555	10,636	6,363	6,799	6,871	7,113	7,208	7,550	7,738
3341300	8,815	44,172	17,509	8,720	8,716	8,716	8,986	8,981	8,955	8,955
3342000	23,885	137,569	51,667	26,896	26,728	26,840	27,659	27,701	27,771	28,033
3350000	17,381	93,462	35,188	17,998	17,991	18,020	18,319	18,349	18,404	18,479
0	0	0	0	0	0	0	0	0	0	0
3046000	5,428	27,328	10,740	5,370	5,370	5,370	5,465	5,465	5,465	5,465
3047000	1,363	6,952	2,799	1,400	1,400	1,400	1,363	1,363	1,363	1,363
3048000	1,108	23,860	2,043	1,022	1,022	1,022	2,674	2,674	2,674	2,674
3401000	2,261	11,511	4,625	2,312	2,312	2,312	2,261	2,261	2,261	2,261
3401200	343	1,966	686	343	343	343	364	364	364	364
3402200	17,893	79,152	36,478	17,519	17,495	17,645	16,475	16,309	16,193	15,803
0	928	4,967	1,906	960	964	967	947	947	947	947
0	0	0	0	0	0	0	0	0	0	0
3403000	68,612	343,896	137,062	68,531	68,531	132,875	79,591	79,591	79,591	79,591
3403200	12,436	62,855	25,543	12,687	12,687	12,733	12,438	12,438	12,438	12,438
3403300	4,848	110,020	9,746	4,873	4,873	4,873	11,990	11,990	11,990	11,990
3405000	816	4,081	1,632	816	816	816	816	816	816	816
3411000	15,629	73,859	31,259	15,629	15,629	15,629	15,273	15,273	15,273	15,362
3412000	6,333	36,233	12,587	6,294	6,294	6,294	6,818	6,818	6,818	6,818
3413000	2,033	1,794	4,952	2,476	2,476	2,476	1,145	1,396	655	7,736
3414000	259	5,608	519	259	259	259	619	619	619	528
3420000	115	575	230	115	115	115	115	115	115	619
3430000	4,637	23,904	9,303	4,678	4,671	4,856	4,766	4,790	4,810	4,856
3440000	7,872	43,677	15,900	8,091	8,070	8,091	8,298	8,379	8,505	4,856
3450000	3,898	19,489	7,795	3,898	3,898	3,898	3,899	3,899	3,899	8,676
3461000	7,410	37,137	14,795	7,397	7,397	7,397	7,422	7,424	7,449	3,899
0	0	0	0	0	0	0	0	0	0	7,466
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
3470000	2,046	11,263	4,056	2,028	2,136	2,146	2,191	2,191	2,191	0
3480000	2,271	11,699	4,445	2,223	2,223	2,223	2,320	2,320	2,320	2,320
0	0	0	0	0	0	0	0	0	0	0
0	603,631	3,230,292	1,217,623	613,844	613,760	690,392	646,433	647,086	648,165	648,946

KENTUCKY-AMERICAN WATER COMPANY  
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT- CENTRAL  
 DEPRECIATION EXPENSE  
 CALCULATED AT CELL LOCATION BM222

	Month of May-2005	Month of June-2005	Month of July-2005	Month of August-2005	Month of September-2005	Month of October-2005	Month of November-2005	Forecasted Test Period	Amort of CIAC	Forecasted Net Depreciation.
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
339100 OTHE P/E INTANGIBLES	1,048	1,048	1,048	1,048	1,048	1,048	1,048	12,576	0	12,576
339600 OTHER P/E COMPREHENSIVE STUDIES	2,946	2,946	2,946	2,946	2,946	2,946	2,946	35,352	0	35,352
303200 LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0	0
304100 STRUCTURES & IMPROVEMENTS SS	695	695	695	695	695	695	695	8,470	0	8,470
305000 COLL & IMPOUNDING RESERV	1,858	1,858	1,858	1,858	1,858	1,858	1,858	22,296	0	22,296
306000 LAKE, RIVER, & OTHER INTAKES	1,043	1,043	1,043	1,043	1,043	1,043	1,043	12,516	0	12,516
0 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
309000 SUPPLY MAINS	4,690	4,690	4,690	4,690	4,690	4,690	4,690	56,280	0	56,280
303300 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
304200 PUMPING STRUCTURES & IMPROVEMENTS	8,605	8,605	8,605	8,605	8,605	8,605	8,605	103,260	0	103,260
0 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PROD EQPT	1,598	1,598	1,598	1,598	1,598	1,598	1,598	19,176	0	19,176
311200 ELECTRIC PUMPING EQUIPMENT	29,123	29,123	29,123	29,123	29,123	29,123	29,123	349,776	0	349,776
311300 DIESEL PUMPING EQUIPMENT	1,526	1,526	1,526	1,526	1,526	1,526	1,526	18,355	0	18,355
0 GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
0 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
304300 WT STRUCTURES & IMP	11,987	11,987	11,987	11,987	11,987	11,987	11,987	146,587	0	146,587
320100 WATER TREATMENT EQUIPMENT	81,540	84,233	82,040	81,974	82,307	82,337	82,119	982,358	0	982,358
0 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
0 LAND AND LAND RIGHT TD	0	0	0	0	0	0	0	0	0	0
304400 T & D STRUCTURES & IMP	3,678	3,678	3,678	3,678	3,678	3,678	3,678	44,931	0	44,931
330100 DIST RES & STANDPIPES	12,109	12,109	12,109	13,452	13,452	13,452	13,452	184,559	0	184,559
331001 T & D MAINS	132,278	132,558	132,963	133,085	133,655	133,990	134,198	1,592,147	292,102	1,300,045
333000 SERVICES	104,889	105,640	106,020	107,071	107,481	110,438	109,570	1,268,730	575,316	693,414
0 METERS	5	39	50	16	16	16	16	180	0	180
334110 METERS - BRONZE CASE	28	28	28	28	28	28	28	293	0	293
334120 METERS - PLASTIC CASE	8,776	8,236	8,646	8,392	8,573	8,863	9,021	96,987	23,607	73,380
334130 METERS - OTHER	8,953	8,945	8,947	8,947	8,922	8,921	8,917	107,163	0	107,163
334200 METER INSTALLATIONS	28,336	28,630	28,716	28,733	28,878	29,398	29,377	340,072	0	340,072
335000 HYDRANTS	18,515	18,648	18,680	18,728	18,814	18,912	18,906	222,754	22,968	199,786
0 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
304600 OFFICE STRUCTURES	5,485	5,476	5,507	5,473	5,479	5,483	5,488	65,611	0	65,611
304700 STORES, SHOP & GAR STRUCT	1,363	1,363	1,363	1,363	1,363	1,363	1,363	16,393	0	16,393
304800 MISC STRUCTURES	2,674	2,674	18,164	4,886	4,886	4,886	4,886	54,774	0	54,774
340100 OFFICE FURNITURE	2,261	2,261	2,261	2,261	2,261	2,261	2,261	27,183	0	27,183
340120 MAINFRAME COMP & PERIPH EQPT	364	513	563	414	414	414	414	4,895	0	4,895
340220 PERSONAL COMP & PERIPH EQPT	15,736	15,359	15,665	15,715	15,157	15,115	15,095	190,467	0	190,467
0 OTHER OFFICE MACH & EQPT	947	947	947	947	947	947	947	11,384	0	11,384
0 OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0
340300 MAINFRAME SOFTWARE	79,591	79,591	79,591	79,591	79,591	79,591	79,591	1,008,376	0	1,008,376
340320 PERSONAL COMP SOFTWARE	12,438	12,438	12,438	12,438	12,438	12,438	12,438	149,551	0	149,551
340330 OTHER SOFTWARE	11,990	11,990	11,990	11,990	11,990	11,990	11,990	136,763	0	136,763
340500 OTHER OFFICE EQUIPMENT	816	816	816	816	816	816	816	9,792	0	9,792
341100 TRANS EQUIP - LIGHT TRUCKS	16,181	16,004	15,561	15,561	15,561	15,561	15,561	186,800	0	186,800
341200 TRANS EQUIP - HEAVY TRUCKS	8,103	7,369	7,369	7,369	7,369	7,369	7,369	87,352	0	87,352
341300 TRANS EQUIP - CARS	909	909	909	909	909	909	909	12,473	0	12,473
341400 OTHER TRANS EQUIP	619	619	619	619	619	619	619	7,068	0	7,068
342000 STORES EQUIPMENT	115	115	115	115	115	115	115	1,380	0	1,380
343000 TOOLS, SHOP, & GARAGE EQUIP	4,830	4,961	5,022	4,981	4,981	4,997	5,119	58,952	0	58,952
344000 LABORATORY EQUIPMENT	8,833	8,959	8,913	8,913	8,989	9,238	9,471	105,758	0	105,758
345000 POWER OPERATED EQUIPMENT	3,899	3,899	3,899	3,899	3,899	3,899	3,899	46,767	0	46,767
346100 COMMUNICATION EQUIPMENT	7,485	7,511	7,489	7,513	7,507	7,465	7,463	89,640	0	89,640
0 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
347000 MISC EQUIPMENT	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,247	0	26,247
348000 OTHER TANGIBLE PROPERTY	2,320	2,320	2,320	2,320	2,320	2,320	2,320	27,743	0	27,743
0	0	0	0	0	0	0	0	0	0	0
653,366	655,634	680,439	659,505	660,870	665,344	665,344	662,027	7,950,207	913,993	7,036,214

ENTUCKY-AMERICAN WATER COMPANY  
CCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TR-VILLAGE  
DEPRECIATION EXPENSE  
CALCULATED AT CELL LOCATION BW222

	Depr February-2004	Depr Mar-Jul 2000	Depr Aug-Sep 2000	Month of October-2004	Month of November-2004	Month of December-2004	Month of January-2005	Month of February-2005	Month of March-2005	Month of April-2005	Month of May-2005	Month of June-2005
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0
339100 OTHER PIPE INTANGIBLES	0	0	0	0	0	977	0	0	0	0	0	0
339600 OTHER PIPE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0
0 WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
303200 RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0	0	0
0 OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0
304100 SS STRUCTURES & IMPROVEMENTS	882	4,408	1,763	882	882	882	871	871	871	871	871	871
305000 COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0
306000 LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0
0 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0
309000 SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0	0
303300 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
303300 PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
304200 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PROD EQPT	392	1,991	785	392	392	392	392	392	392	392	392	392
311200 ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
311300 DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
0 GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0
0 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
303400 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
304300 WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0	0	0
320100 WATER TREATMENT EQUIPMENT	173	865	346	173	173	173	173	173	173	173	173	173
0 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0
0 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
303500 T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
0 T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0
0 T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
0 DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0
304400 T & D STRUCTURES & IMP	1,574	7,872	3,149	1,574	1,574	1,574	1,572	1,572	1,572	1,572	1,572	1,572
330100 DIST RES & STANDPIPES	2,514	12,985	5,029	2,514	2,514	2,514	2,531	2,531	2,531	2,531	2,531	2,531
331000 T & D MAINS	217	1,832	484	217	217	217	217	217	217	217	217	217
333000 SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
0 METERS	0	0	0	0	0	0	0	0	0	0	0	0
334110 METERS - BRONZE CASE	1,284	6,512	2,559	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280
334120 METERS - PLASTIC CASE	169	816	338	169	169	169	169	169	169	169	169	169
334130 METERS - OTHER	3	43	18	3	3	3	3	3	3	3	3	3
334200 METER INSTALLATIONS	39	194	77	39	39	39	39	39	39	39	39	39
335000 HYDRANTS	0	0	0	0	0	0	0	0	0	0	0	0
0 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0
304600 STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0
304700 STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0
304800 MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0
340100 OFFICE FURNITURE	9	43	17	9	9	9	9	9	9	9	9	9
340210 MAINFRAME COMP & PERIPH EQPT	222	1,111	445	222	222	222	222	222	222	222	222	222
340220 PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0	0
340230 OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0	0	0	0
0 OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
340300 MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
340320 PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
340330 OTHER SOFTWARE	104	521	208	104	104	104	104	104	104	104	104	104
340600 OTHER OFFICE EQUIPMENT	134	671	269	134	134	134	134	134	134	134	134	134
341100 TRANS EQUIP - LIGHT TRUCKS	112	561	224	112	112	112	112	112	112	112	112	112
341200 TRANS EQUIP - HEAVY TRUCKS	52	262	105	52	52	52	52	52	52	52	52	52
341300 TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0	0
341400 OTHER TRANS EQUIP	30	150	60	30	30	30	30	30	30	30	30	30
342000 STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
343000 TOOLS, SHOP, & GARAGE EQUIP	27	135	54	27	27	27	27	27	27	27	27	27
344000 LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
345000 POWER OPERATED EQUIPMENT	272	1,358	543	272	272	272	272	272	272	272	272	272
345100 COMMUNICATION EQUIPMENT	11	54	22	11	11	11	11	11	11	11	11	11
0 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
0 MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
347000 MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
348000 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0
	8,217	42,554	16,427	8,354	8,332	9,319	8,370	8,385	8,411	8,438	8,470	8,481

UTUCKY-AMERICAN WATER COMPANY  
SUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TRIVILLAGE  
DEPRECIATION EXPENSE  
CALCULATED AT CELL LOCATION BM222

	Month of July-2005	Month of August-2005	Month of September-2005	Month of October-2005	Month of November-2005	Forecasted Test Period	Amort of CIAC	Forecasted Net Depreciation
30000 ORGANIZATION	0	0	0	0	0	0	0	0
30001 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0
30002 OTHER PIE INTANGIBLES	0	0	0	0	0	977	0	977
30003 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0
0 WATER RIGHTS	0	0	0	0	0	0	0	0
0 RESERVOIR LAND	0	0	0	0	0	0	0	0
0 OTHER SS LAND	0	0	0	0	0	0	0	0
30100 SS STRUCTURES & IMPROVEMENTS	871	871	871	871	871	10,463	0	10,463
30500 COLL. & IMPOUNDING RESERV	0	0	0	0	0	0	0	0
30600 LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0
0 WELLS & SPRINGS	0	0	0	0	0	0	0	0
0 SUPPLY MAINS	0	0	0	0	0	0	0	0
0 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0
0 PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0
0 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0
0 OTHER POWER PROD EQPT	392	392	392	392	392	4,704	0	4,704
0 ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	0	0
0 DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0
0 GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0
0 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0
0 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0
30800 WT STRUCTURES & IMPROVEMNT	0	0	0	0	0	0	0	0
30900 WATER TREATMENT EQUIPMENT	173	173	173	173	173	2,076	0	2,076
0 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0
0 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0
0 T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0
0 T & D LAND	0	0	0	0	0	0	0	0
0 T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0
0 DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0
0 T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0
31000 DIST RES & STANDPIPES	1,572	1,572	1,572	1,572	1,572	18,868	292,102	18,868
33000 T & D MAINS	2,579	2,583	2,583	2,583	4,223	32,400	292,102	-259,702
0 SERVICES	485	501	501	518	517	5,210	975,316	-570,106
0 METERS	0	0	0	0	0	0	0	0
34110 METERS - BRONZE CASE	0	0	0	0	0	0	0	0
34120 METERS - PLASTIC CASE	1,428	1,416	1,416	1,437	1,418	16,880	23,607	-6,727
34130 METERS - OTHER	22	13	13	28	15	330	0	330
34200 METER INSTALLATIONS	13	16	17	16	129	129	0	129
35000 HYDRANTS	60	44	44	44	44	524	22,968	-22,444
0 STORES, SHOP & GARAGE LAND	0	0	0	0	0	0	0	0
0 OFFICE STRUCTURES	0	0	0	0	0	0	0	0
0 STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0
0 MISC STRUCTURES	0	0	0	0	0	0	0	0
0 OFFICE FURNITURE	9	9	9	9	9	108	0	108
0 MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0
0 PERSONAL COMP & PERIPH EQPT	222	222	222	222	222	2,664	0	2,664
0 OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0
0 OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0
0 MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0
0 PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0
0 OTHER SOFTWARE	104	104	104	104	104	1,248	0	1,248
40330 OTHER OFFICE EQUIPMENT	134	134	134	134	134	1,608	0	1,608
41100 TRANS EQUIP - LIGHT TRUCKS	112	112	112	112	112	1,344	0	1,344
41200 TRANS EQUIP - HEAVY TRUCKS	52	52	52	52	52	624	0	624
41300 TRANS EQUIP - CARS	0	0	0	0	0	0	0	0
0 OTHER TRANS EQUIP	30	30	30	30	30	360	0	360
42000 STORES EQUIPMENT	0	0	0	0	0	0	0	0
43000 TOOLS, SHOP & GARAGE EQUIP	42	160	83	60	60	684	0	684
44000 LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0
45000 POWER OPERATED EQUIPMENT	272	272	272	272	272	3,284	0	3,284
46100 COMMUNICATION EQUIPMENT	11	11	11	11	11	132	0	132
0 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0
0 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0
0 MISC EQUIPMENT	0	0	0	116	77	185	0	195
0 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0
33001	8,547	8,663	8,612	6,768	10,325	104,790	913,983	(808,203)

KENTUCKY-AMERICAN WATER COMPANY  
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE  
DEPRECIATION EXPENSE  
CALCULATED AT CELL LOCATION BM222

	Depr February-2004	Depr Mar.-Jul.2000	Depr Aug.-Sep.2000	Month of October-2004	Month of November-2004	Month of December-2004	Month of January-2005	Month of February-2005	Month of March-2005	Month of April-2005	Month of May-2005	Month of June-2005
ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0
WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	73	383	145	73	73	73	73	73	73	73	73	73
COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	13	67	27	13	13	13	13	13	13	13	13	13
PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	47	233	93	47	47	47	47	47	47	47	47	47
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	26	123	61	26	26	26	26	26	26	26	26	26
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	56	282	113	56	56	56	56	56	56	56	56	56
DIST RES & STANDPIPES	149	743	287	149	149	149	143	143	143	143	143	143
T & D MAINS	0	0	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
METERS	0	0	0	0	0	0	0	0	0	0	0	0
METERS - BRONZE CASE	48	241	96	48	48	48	48	48	48	48	48	48
METERS - PLASTIC CASE	0	0	0	0	0	0	0	0	0	0	0	0
METERS - OTHER	0	0	0	0	0	0	0	0	0	0	0	0
METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0
METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0
HYDRANTS	30	149	60	30	30	30	30	30	30	30	30	30
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0
OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0
STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0
MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0
MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0	0
OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0	0	0	0
OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
TRANS EQUIP - LIGHT TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0
TRANS EQUIP - HEAVY TRUCKS	88	439	176	88	88	88	88	88	88	88	88	88
TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0	0
OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
MISC EQUIPMENT	9	44	17	9	9	9	9	9	9	9	9	9
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0
	539	2,689	1,075	539	539	571	565	565	565	565	565	565

KENTUCKY-AMERICAN WATER COMPANY  
-ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE  
DEPRECIATION EXPENSE  
CALCULATED AT CELL LOCATION BM222

	Month of July-2005	Month of August-2005	Month of September-2005	Month of October-2005	Month of November-2005	Forecasted Test Period	Amount of CIAC	Forecasted Net Depreciation
301000 ORGANIZATION	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	32	32	32	32	32	0	0	0
303000 OTHER PIE INTANGIBLES	0	0	0	0	0	384	384	0
303600 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0
303200 WATER RIGHTS	0	0	0	0	0	0	0	0
304100 RESERVOIR LAND	0	0	0	0	0	0	0	0
305000 OTHER SS LAND	0	0	0	0	0	0	0	0
306000 SS STRUCTURES & IMPROVEMENTS	73	73	73	73	73	876	876	0
309000 COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0
303300 LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0
304200 WELLS & SPRINGS	0	0	0	0	0	0	0	0
309000 SUPPLY MAINS	13	13	13	13	13	156	156	0
303300 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0
304200 PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0
310100 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0
311200 OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0
311300 DIESEL PUMPING EQUIPMENT	47	47	47	47	47	564	564	0
303400 GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0
304300 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0
320100 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0
320200 WT STRUCTURES & IMPROVMENT	26	26	26	26	26	312	312	0
303500 WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0
303600 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0
303700 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0
303800 T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0
303900 T & D LAND	0	0	0	0	0	0	0	0
304000 T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0
304100 DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0
304200 T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0
304300 DIST RES & STANDPIPES	56	56	56	56	56	672	672	0
304400 T & D MAINS	143	143	143	143	143	1,722	1,722	0
304500 SERVICES	0	0	0	0	0	0	0	0
304600 METERS	0	0	0	0	0	0	0	0
304700 METERS - BRONZE CASE	48	48	48	48	48	576	576	0
304800 METERS - PLASTIC CASE	0	0	0	0	0	0	0	0
304900 METERS - OTHER	0	0	0	0	0	0	0	0
305000 METER INSTALLATIONS	0	0	0	0	0	0	0	0
305100 HYDRANTS	30	30	30	30	30	360	360	0
305200 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0
305300 OFFICE STRUCTURES	0	0	0	0	0	0	0	0
305400 STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0
305500 MISC STRUCTURES	0	0	0	0	0	0	0	0
305600 OFFICE FURNITURE	0	0	0	0	0	0	0	0
305700 MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0
305800 PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0
305900 OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0
306000 OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0
306100 MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0
306200 PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0
306300 OTHER SOFTWARE	0	0	0	0	0	0	0	0
306400 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0
306500 TRANS EQUIP - LIGHT TRUCKS	88	88	88	88	88	1,056	1,056	0
306600 TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0
306700 OTHER TRANS EQUIP	0	0	0	0	0	0	0	0
306800 STORES EQUIPMENT	0	0	0	0	0	0	0	0
306900 TOOLS, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0
307000 LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0
307100 POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0
307200 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0
307300 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0
307400 COMMUNICATION EQUIPMENT	9	9	9	9	9	108	108	0
307500 MISC EQUIPMENT	0	0	0	0	0	0	0	0
307600 OTHER TANGIBLE PROPERTY	565	565	565	565	565	6,786	6,786	0
307700	0	0	0	0	0	0	0	0
307800	0	0	0	0	0	0	0	0
307900	0	0	0	0	0	0	0	0
308000	0	0	0	0	0	0	0	0
308100	0	0	0	0	0	0	0	0
308200	0	0	0	0	0	0	0	0
308300	0	0	0	0	0	0	0	0
308400	0	0	0	0	0	0	0	0
308500	0	0	0	0	0	0	0	0
308600	0	0	0	0	0	0	0	0
308700	0	0	0	0	0	0	0	0
308800	0	0	0	0	0	0	0	0
308900	0	0	0	0	0	0	0	0
309000	0	0	0	0	0	0	0	0
309100	0	0	0	0	0	0	0	0
309200	0	0	0	0	0	0	0	0
309300	0	0	0	0	0	0	0	0
309400	0	0	0	0	0	0	0	0
309500	0	0	0	0	0	0	0	0
309600	0	0	0	0	0	0	0	0
309700	0	0	0	0	0	0	0	0
309800	0	0	0	0	0	0	0	0
309900	0	0	0	0	0	0	0	0
310000	0	0	0	0	0	0	0	0
310100	0	0	0	0	0	0	0	0
310200	0	0	0	0	0	0	0	0
310300	0	0	0	0	0	0	0	0
310400	0	0	0	0	0	0	0	0
310500	0	0	0	0	0	0	0	0
310600	0	0	0	0	0	0	0	0
310700	0	0	0	0	0	0	0	0
310800	0	0	0	0	0	0	0	0
310900	0	0	0	0	0	0	0	0
311000	0	0	0	0	0	0	0	0
311100	0	0	0	0	0	0	0	0
311200	0	0	0	0	0	0	0	0
311300	0	0	0	0	0	0	0	0
311400	0	0	0	0	0	0	0	0
311500	0	0	0	0	0	0	0	0
311600	0	0	0	0	0	0	0	0
311700	0	0	0	0	0	0	0	0
311800	0	0	0	0	0	0	0	0
311900	0	0	0	0	0	0	0	0
312000	0	0	0	0	0	0	0	0
312100	0	0	0	0	0	0	0	0
312200	0	0	0	0	0	0	0	0
312300	0	0	0	0	0	0	0	0
312400	0	0	0	0	0	0	0	0
312500	0	0	0	0	0	0	0	0
312600	0	0	0	0	0	0	0	0
312700	0	0	0	0	0	0	0	0
312800	0	0	0	0	0	0	0	0
312900	0	0	0	0	0	0	0	0
313000	0	0	0	0	0	0	0	0
313100	0	0	0	0	0	0	0	0
313200	0	0	0	0	0	0	0	0
313300	0	0	0	0	0	0	0	0
313400	0	0	0	0	0	0	0	0
313500	0	0	0	0	0	0	0	0
313600	0	0	0	0	0	0	0	0
313700	0	0	0	0	0	0	0	0
313800	0	0	0	0	0	0	0	0
313900	0	0	0	0	0	0	0	0
314000	0	0	0	0	0	0	0	0
314100	0	0	0	0	0	0	0	0
314200	0	0	0	0	0	0	0	0
314300	0	0	0	0	0	0	0	0
314400	0	0	0	0	0	0	0	0
314500	0	0	0	0	0	0	0	0
314600	0	0	0	0	0	0	0	0
314700	0	0	0	0	0	0	0	0
314800	0	0	0	0	0	0	0	0
314900	0	0	0	0	0	0	0	0
315000	0	0	0	0	0	0	0	0
315100	0	0	0	0	0	0	0	0
315200	0	0	0	0	0	0	0	0
315300	0	0	0	0	0	0	0	0
315400	0	0	0	0	0	0	0	0
315500	0	0	0	0	0	0	0	0
315600	0	0	0	0	0	0	0	0
315700	0	0	0	0	0	0	0	0
315800	0	0	0	0	0	0	0	0
315900	0	0	0	0	0	0	0	0
316000	0	0	0	0	0	0	0	0
316100	0	0	0	0	0	0	0	0
316200	0	0	0	0	0	0	0	0
316300	0	0	0	0	0	0	0	0
316400	0	0	0	0	0	0	0	0
316500	0	0	0	0	0	0	0	0
316600	0	0	0	0	0	0	0	0
316700	0	0	0	0	0	0	0	0
316800	0	0	0	0	0	0	0	0
316900	0	0	0	0	0	0	0	0
317000	0	0	0	0	0	0	0	0
317100	0	0	0	0	0	0	0	0
317200	0	0	0	0	0	0	0	0
317300	0	0	0	0	0	0	0	0
317400	0	0	0	0	0	0	0	0
317500	0	0	0	0	0	0	0	0
317600	0	0	0	0	0	0	0	0
317700	0	0	0	0	0	0	0	0
317800	0	0	0	0	0	0	0	0
317900	0	0	0	0	0	0	0	0
318000	0	0	0	0	0	0	0	0
318100	0	0	0	0	0	0	0	0
318200	0	0	0	0	0	0	0	0
318300	0	0	0	0	0	0	0	0
318400	0	0	0	0	0	0	0	0
318500	0	0	0	0	0	0	0	0
318600	0	0	0	0	0	0	0	0
318700	0	0	0	0	0	0	0	0
318800	0	0	0	0	0	0	0	0
318900	0	0	0	0	0	0	0	0
319000	0	0	0	0	0	0	0	0
319100	0	0	0	0	0	0	0	0
319200	0	0	0	0	0	0	0	0
319300	0	0	0					

