

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

WORKING CAPITAL ALLOWANCE W/P-1-6

Refer to Lead/Lag Study Workpapers labeled 8-1

**KENTUCKY-AMERICAN WATER COMPANY
 CALCULATION OF AVERAGE RATE BASE ELEMENTS
 MATERIALS AND SUPPLIES
 24 MONTHS ENDED: January 2004**

<u>MONTH</u>	<u>STOCK E PLANT MATERIALS</u>	<u>STOCK C CHEMICALS</u>	
Feb-2002	329,316	77,873	
Mar-2002	381,966	94,480	
Apr-2002	335,831	113,929	
May-2002	330,077	94,877	
Jun-2002	363,590	79,552	
Jul-2002	379,416	111,923	
Aug-2002	276,405	113,573	
Sep-2002	366,716	117,948	
Oct-2002	291,369	116,174	
Nov-2002	351,812	113,097	
Dec-2002	331,698	117,239	
Jan-2003	358,377	\$ 90,315	
Feb-2003	392,654	110,306	
Mar-2003	422,014	105,326	
Apr-2003	405,641	107,418	
May-2003	372,301	114,137	
Jun-2003	363,037	84,441	
Jul-2003	417,625	102,588	
Aug-2003	307,592	98,176	
Sep-2003	357,539	112,155	
Oct-2003	312,234	118,580	
Nov-2003	329,551	113,318	
Dec-2003	350,593	115,199	
Jan-2004	405,408	136,174	
Average 24 Month Balance	355,532	106,617	\$ <u>462,149</u>

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL									
FORECASTED FY: November-05		BASE TEST YEAR: July-04									
JDE Account	AWW Account	DESCRIPTION	Balance @ Jan-2004	Balance @ Feb-2004	Balance @ Mar-2004	Balance @ Am-2004	Balance @ May-2004	Balance @ Jun-2004	Balance @ Jul-2004	Balance @ Aus-2004	
252120	252110	ADV FOR CONST - NT EXT	\$ 10,135,296	\$ 10,026,196	\$ 9,961,496	\$ 10,089,696	\$ 10,300,796	\$ 10,536,696	\$ 10,790,396	\$ 11,054,096	
252130	252200	ADV FOR CONST - NT SERVICES	432,573	432,073	433,073	438,073	438,073	440,073	465,073	463,073	
252140	252400	ADV FOR CONST - NT METERS	113,117	113,117	113,117	113,117	113,117	113,117	113,117	113,117	
252150	252300	ADV FOR CONST - NT HYDRANTS	149,396	147,896	149,896	152,896	164,896	168,896	172,896	175,896	
252160	252500	ADV FOR CONST - NT OTHER	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754	
252220		ADV FOR CONST - TAX EXT	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89									
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92									
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96									
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV									
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD									
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS									
		TOTAL CUSTOMER ADVANCES	\$ 12,888,937	\$ 12,777,837	\$ 12,716,137	\$ 12,852,337	\$ 13,075,437	\$ 13,317,337	\$ 13,600,037	\$ 13,864,737	
271110	271110	CIAC-NT - MAINS	11,236,401	\$ 11,127,301	\$ 11,062,601	\$ 11,190,801	\$ 11,401,901	\$ 11,637,801	\$ 11,891,501	\$ 12,155,201	
271120	271120	CIAC - NT - EXT DEP	7,719,042	7,718,542	7,719,542	7,724,542	7,724,542	7,726,542	7,751,542	7,749,542	
271130	271200	CIAC - NT - SERVICES	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	
271140	271300	CIAC - NT - METERS	167,158	165,658	167,658	170,658	182,658	186,658	190,658	193,658	
271150	271400	CIAC - NT - HYDRANTS	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819	
271160	271500	CIAC - NT - OTHER	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593	
271210	271711	CIAC - TAX - MAINS	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,958,493	1,998,493	
271220	271711	CIAC - TAX - EXT DEP	548,385	548,385	548,385	548,385	548,385	548,385	548,385	548,385	
271230	271210	CIAC - TAX - S E R V I C E S	4,999,335	5,039,143	5,107,035	5,170,278	5,249,596	5,316,978	5,400,080	5,473,952	
271240	271310	CIAC - TAX - METERS	3,299	32,126	81,289	127,086	184,523	233,316	293,494	346,987	
271250	271470	CIAC - TAX - HYDRATXS	487,487	487,487	487,487	487,487	487,487	487,487	487,487	487,487	
271260	271570	CIAC - TAX - OTHER	440,903	440,903	440,903	440,903	440,903	440,903	440,903	440,903	
272000	272100	DEPRECIATION CONTR PROPERTY	(6,322,062)	(6,390,735)	(6,460,105)	(6,530,097)	(6,600,973)	(6,672,327)	(6,744,668)	(6,817,445)	
		TOTAL CIAC	\$ 29,606,131	\$ 29,494,993	\$ 29,480,978	\$ 29,656,226	\$ 29,945,205	\$ 30,231,926	\$ 30,585,565	\$ 30,904,853	

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS- CENTRAL											
FORECASTED T.Y.:		November-05											
BASE TEST YEAR:		July-04											
JDE Account	AWW Account	Balance @ Sep-2004	Balance @ Oct-2004	Balance @ Nov-2004	Balance @ Dec-2004	Balance @ Jan-2005	Balance @ Feb-2005	Balance @ Mar-2005	Balance @ AD ^A -2005				Balance @ AD ^A -2005
DESCRIPTION													
252120	252110	\$ 11,368,896	\$ 11,379,896	\$ 11,584,196	\$ 11,801,096	\$ 11,894,596	\$ 12,030,436	\$ 12,107,536	\$ 12,297,696				\$ 12,297,696
252130	252200	488,073	487,073	473,073	459,073	448,573	438,073	433,073	438,073				438,073
252140	252400	113,117	113,117	113,117	113,117	113,117	113,117	113,117	113,117				113,117
252150	252300	179,896	179,896	179,896	178,896	176,396	173,896	174,896	177,896				177,896
252160	252500	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754				305,754
252220		1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801				1,752,801
ADV FOR CONST - NT EXT													
ADV FOR CONST - NT SERVICES													
ADV FOR CONST - NT METERS													
ADV FOR CONST - NT HYDRANTS													
ADV FOR CONST - NT OTHER													
ADV FOR CONST - TAX EXT													
ADVANCE FOR CONSTRUCTION - 88-89													
ADVANCE FOR CONSTRUCTION - 90-92													
ADVANCE FOR CONSTRUCTION - 93-96													
ADVANCE FOR CONSTRUCTION - TAXABLE SERV													
ADVANCE FOR CONSTRUCTION - TAXABLE HYD													
ADVANCE FOR CONSTRUCTION - TAXABLE METERS													
TOTAL CUSTOMER ADVANCES		\$ 14,208,537	\$ 14,218,537	\$ 14,408,837	\$ 14,610,737	\$ 14,691,237	\$ 14,814,077	\$ 14,887,177	\$ 15,085,337				\$ 15,085,337
271110	271110	\$ 12,470,001	\$ 12,481,001	\$ 12,685,301	\$ 12,902,201	\$ 12,995,701	\$ 13,131,541	\$ 13,208,641	\$ 13,398,801				\$ 13,398,801
271120	271120	7,774,542	7,773,542	7,759,542	7,745,542	7,735,042	7,724,542	7,719,542	7,724,542				7,724,542
271130	271200	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278				7,512,278
271140	271300	197,658	197,658	197,658	196,658	194,158	191,658	192,658	195,658				195,658
271150	271400	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819				402,819
271160	271500	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593				412,593
CIAC - NT - MAINS													
CIAC - NT - EXT DEP													
CIAC - NT - SERVICES													
CIAC - NT - METERS													
CIAC - NT - HYDRANTS													
CIAC - NT - OTHER													
CIAC - TAX - MAINS													
CIAC - TAX - EXT DEP													
CIAC - TAX - SERVICES													
CIAC - TAX - METERS													
CIAC - TAX - HYDRANTS													
CIAC - TAX - OTHER													
272000	272100	(6,891,044)	(6,963,926)	(7,037,490)	(7,111,550)	(7,185,303)	(7,259,410)	(7,334,043)	(7,409,337)				(7,409,337)
DEPRECIATION CONTR. PROPERTY													
TOTAL CIAC		\$ 31,290,004	\$ 31,361,067	\$ 31,568,248	\$ 31,785,718	\$ 31,849,515	\$ 31,980,328	\$ 32,116,765	\$ 32,367,741				\$ 32,367,741

KENTUCKY-AMERICAN WATER COMPANY																			
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL																			
FORECASTED T.Y.:																			
BASE TEST YEAR:																			
November-05																			
July-04																			
JDE Account	AWW Account	Balance @ May-2005	Balance @ Jun-2005	Balance @ Jul-2005	Balance @ Aug-2005	Balance @ Sep-2005	Balance @ Oct-2005	Balance @ Nov-2005	Average Balance										
252120	252110	\$ 12,458,416	\$ 12,566,816	\$ 12,618,536	\$ 12,818,576	\$ 12,993,896	\$ 12,946,636	\$ 13,110,456	\$ 12,402,222										
252130	252200	438,073	440,073	465,073	463,073	488,073	487,073	473,073	457,265										
252140	252400	113,117	113,117	113,117	113,117	113,117	113,117	113,117	113,117										
252150	252300	189,896	193,896	197,896	200,896	204,896	204,896	204,896	189,165										
252160	252500	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754										
252220	252220	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801										
252205.25	252500																		
252205.20	252710																		
252205.25	252720																		
252225	252710																		
252230	252710																		
252240	252370																		
TOTAL CUSTOMER ADVANCES																			
		\$ 13,559,521	\$ 13,667,921	\$ 13,719,641	\$ 13,919,681	\$ 14,095,001	\$ 14,047,741	\$ 14,211,561	\$ 13,503,327										
271110	271110	7,724,542	7,726,542	7,751,542	7,749,542	7,774,542	7,773,542	7,759,542	7,743,734										
271120	271120	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278										
271130	271200	207,658	211,658	215,658	218,658	222,658	222,658	222,658	206,927										
271140	271300	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819										
271150	271400	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593										
271160	271500	0	0	0	0	0	0	0	0										
271210	271711	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493										
271220	271711	548,385	548,385	548,385	548,385	548,385	548,385	548,385	548,385										
271230	271210	6,052,864	6,132,295	6,230,846	6,318,003	6,396,941	6,489,573	6,551,639	6,074,325										
271240	271310	766,200	823,719	895,083	958,196	1,015,358	1,082,436	1,127,380	781,740										
271250	271470	487,487	487,487	487,487	487,487	487,487	487,487	487,487	487,487										
271260	271570	440,903	440,903	440,903	440,903	440,903	440,903	440,903	440,903										
272000	272100	(7,485,412)	(7,561,711)	(7,638,734)	(7,716,572)	(7,794,877)	(7,872,855)	(7,951,483)	(7,489,137)										
TOTAL CIAC																			
		\$ 32,628,331	\$ 32,803,382	\$ 32,976,994	\$ 33,250,466	\$ 33,512,581	\$ 33,546,053	\$ 33,724,255	\$ 32,623,874										

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL													
FORECASTED T.Y.:		(November 45)													
BASE TEST YEAR:		July-04													
JDE Account	AWW Account	DESCRIPTION	Current Depreciation Rates	Cur / Prop Depreciation Rates	Feb-04 Depre on CIAC	Mar-04 Depre on CIAC	Apr-04 Depre on CIAC	May-04 Depre on CIAC	Jun-04 Depre on CIAC	Jul-04 Depre on CIAC	Aug-04 Depre on CIAC	Sep-04 Depre on CIAC	Oct-04 Depre on CIAC	Nov-04 Depre on CIAC	Dec-04 Depre on CIAC
252120	252110	ADV FOR CONST - NT EXT	1.18%	1.18%	\$ 11,851	\$ 11,809	\$ 12,125	\$ 12,455	\$ 12,735	\$ 13,029					
252130	252200	ADV FOR CONST - NT SERVICES	1.18%	1.18%	7,590	7,592	7,600	7,593	7,599	7,680					
252140	252400	ADV FOR CONST - NT METERS	4.23%	4.23%	25,887	26,211	26,211	26,211	26,211	26,211					
252150	252300	ADV FOR CONST - NT HYDRANTS	2.35%	2.35%	324	332	340	390	366	374					
252160	252500	ADV FOR CONST - NT OTHER	2.58%	2.58%	866	866	866	866	866	866					
252220	252220	ADV FOR CONST - TAX EXT	1.18%	1.18%	406	406	406	406	406	406					
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89													
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92													
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96													
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV													
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD													
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS													
TOTAL CUSTOMER ADVANCES															
271110	271110	CIAC - NT - MAINS	1.18%	1.18%	1,965	1,965	1,965	1,965	1,965	1,965					
271120	271120	CIAC - NT - EXT DEP	1.18%	1.18%	539	539	539	539	539	539					
271130	271200	CIAC - NT - SERVICES	4.23%	4.23%	17,700	17,989	18,196	18,560	18,714	19,145					
271140	271300	CIAC - NT - METERS	2.35%	2.35%	63	179	262	409	471	644					
271150	271400	CIAC - NT - HYDRANTS	2.58%	2.58%	1,048	1,048	1,048	1,048	1,048	1,048					
271160	271500	CIAC - NT - OTHER	1.18%	1.18%	434	434	434	434	434	434					
271210	271711	CIAC - TAX - MAINS	1.18%	1.18%	1,965	1,965	1,965	1,965	1,965	1,965					
271220	271711	CIAC - TAX - EXT DEP	1.18%	1.18%	539	539	539	539	539	539					
271230	271210	CIAC - TAX - SERVICES	4.23%	4.23%	17,700	17,989	18,196	18,560	18,714	19,145					
271240	271310	CIAC - TAX - METERS	2.35%	2.35%	63	179	262	409	471	644					
271250	271470	CIAC - TAX - HYDRANTS	2.58%	2.58%	1,048	1,048	1,048	1,048	1,048	1,048					
271260	271570	CIAC - TAX - OTHER	1.18%	1.18%	434	434	434	434	434	434					
272000	272100	DEPRECIATION CONTR. PROPERTY													
		TOTAL CIAC			\$ 68,673	\$ 69,370	\$ 69,992	\$ 70,876	\$ 71,354	\$ 72,341					

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.:		November-05											
BASE TEST YEAR:		July-04											
JDE Account	AWW Account	DESCRIPTION	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05
			Deprte on CIAC	Deprte on CIAC	Deprte on CIAC	Deprte on CIAC	Deprte on CIAC	Deprte on CIAC	Deprte on CIAC	Deprte on CIAC	Deprte on CIAC	Deprte on CIAC	Deprte on CIAC
			\$ 13,317	\$ 13,803	\$ 12,619	\$ 13,675	\$ 13,950	\$ 12,733	\$ 12,867	\$ 12,914			
252110	252110	ADV FOR CONST - NT EXT	7,599	7,716	7,613	7,541	7,528	7,611	7,601	7,599			
252130	252200	ADV FOR CONST - NT SERVICES	26,211	26,211	26,211	26,211	26,211	26,481	26,481	26,481			
252140	252400	ADV FOR CONST - NT METERS	374	389	357	357	345	383	378	383			
252150	252300	ADV FOR CONST - NT HYDRANTS	866	866	866	866	866	866	866	866			
252160	252500	ADV FOR CONST - NT OTHER	406	406	406	406	406	406	406	406			
252220		ADV FOR CONST - TAX EXT											
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89											
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92											
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96											
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV											
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD											
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS											
TOTAL CUSTOMER ADVANCES													
271110	271110	CIAC - NT - MAINS	1,965	1,965	1,965	1,965	1,965	1,965	1,965	1,965			
271120	271120	CIAC - NT - EXT DEP	539	539	539	539	539	539	539	539			
271130	271200	CIAC - NT - SERVICES	0	0	0	0	0	0	0	0			
271140	271300	CIAC - NT - METERS	19,308	19,454	19,883	19,668	19,843	20,231	20,399	20,738			
271150	271400	CIAC - NT - HYDRANTS	710	768	941	854	925	1,056	1,123	1,260			
271160	271500	CIAC - NT - OTHER	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048			
271210	271711	CIAC - TAX - MAINS	434	434	434	434	434	434	434	434			
271220	271711	CIAC - TAX - EXT DEP											
271230	271210	CIAC - TAX - SERVICES											
271240	271310	CIAC - TAX - METERS											
271250	271470	CIAC - TAX - HYDRATXS											
271260	271570	CIAC - TAX - OTHER											
272000	272100	DEPRECIATION CONTR. PROPERTY											
TOTAL CIAC			\$ 72,777	\$ 73,599	\$ 72,882	\$ 73,564	\$ 74,060	\$ 73,753	\$ 74,107	\$ 74,633			

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL										
FORECASTED T.Y.:		November-05										
BASE TEST YEAR:		July-04										
JDE Account	AWW Account	DESCRIPTION	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Depr on CIAC	Depr on CIAC
252110	252110	ADV FOR CONST - NT EXT	13,212	13,326	13,330	13,242	13,876	13,963	13,041	14,136		
252130	252200	ADV FOR CONST - NT SERVICES	7,613	7,606	7,612	7,693	7,612	7,729	7,626	7,554		
252140	252400	ADV FOR CONST - NT METERS	26,481	26,481	26,481	26,481	26,481	26,481	26,481	26,481		
252150	252300	ADV FOR CONST - NT HYDRANTS	393	443	419	427	427	442	411	411		
252160	252500	ADV FOR CONST - NT OTHER	866	866	866	866	866	866	866	866		
252220	252220	ADV FOR CONST - TAX EXT	406	406	406	406	406	406	406	406		
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89										
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92										
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96										
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV										
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD										
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS										
TOTAL CUSTOMER ADVANCES			\$ 75,294	\$ 76,075	\$ 76,299	\$ 77,023	\$ 77,838	\$ 78,305	\$ 77,978	\$ 78,628		
271110	271110	CIAC-NT-MAINS	1,965	1,965	1,965	1,965	1,965	1,965	1,965	1,965		
271120	271120	CIAC-NT-EXT DEP	539	539	539	539	539	539	539	539		
271130	271200	CIAC-NT-SERVICES	20,980	21,425	21,595	22,110	22,297	22,474	22,994	22,728		
271140	271300	CIAC-NT-METERS	1,367	1,536	1,604	1,812	1,887	1,958	2,167	2,060		
271150	271400	CIAC-NT-HYDRANTS	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048		
271160	271500	CIAC-NT-OTHER	434	434	434	434	434	434	434	434		
271210	271711	CIAC-TAX-MAINS										
271220	271711	CIAC-TAX-EXT DEP										
271230	271210	CIAC-TAX-SERVICES										
271240	271310	CIAC-TAX-METERS										
271250	271470	CIAC-TAX-HYDRANTS										
271260	271570	CIAC-TAX-OTHER										
272000	272100	DEPRECIATION CONTR. PROPERTY										
TOTAL CIAC			\$ 75,294	\$ 76,075	\$ 76,299	\$ 77,023	\$ 77,838	\$ 78,305	\$ 77,978	\$ 78,628		

KENTUCKY-AMERICAN WATER COMPANY			
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL			
FORECASTED T.Y.:		November-05	
BASE TEST YEAR:		July-04	
JDE Account	AWW Account	DESCRIPTION	
252120	252110	ADV FOR CONST - NT EXT	
252130	252200	ADV FOR CONST - NT SERVICES	
252140	252400	ADV FOR CONST - NT METERS	
252150	252300	ADV FOR CONST - NT HYDRANTS	
252160	252500	ADV FOR CONST - NT OTHER	
252220		ADV FOR CONST - TAX EXT	
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89	
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92	
252206.25	252720	ADVANCE FOR CONSTRUCTION - 93-96	
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV	
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD	
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS	
TOTAL CUSTOMER ADVANCES			
271110	271110	CIAC - NT - MAINS	13,086,115
271120	271120	CIAC - NT - EXT DEP	7,719,042
271130	271200	CIAC - NT - SERVICES	7,359,364
271140	271300	CIAC - NT - METERS	167,158
271150	271400	CIAC - NT - HYDRANTS	402,819
271160	271500	CIAC - NT - OTHER	412,592
271210	271711	CIAC - TAX - MAINS	1,998,493
271220	271711	CIAC - TAX - EXT DEP	548,385
271230	271210	CIAC - TAX - SERVICES	4,963,875
271240	271310	CIAC - TAX - METERS	3,299
271250	271470	CIAC - TAX - HYDRANTS	487,487
271260	271570	CIAC - TAX - OTHER	440,903
272000	272100	DEPRECIATION CONTR. PROPERTY	-6,335,847
TOTAL CIAC			\$ 31,252,685
			\$ 913,993

KENTUCKY-AMERICAN WATER COMPANY
 SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - TRI-VILLAGE
 FORECASTED TO:
 November-05
 July-04
 BASE TEST YEAR:

JDE Account	AWW Account	DESCRIPTION	Balance @ Jan-2004	Balance @ Feb-2004	Balance @ Mar-2004	Balance @ AD^2004	Balance @ May-2004	Balance @ Jun-2004	Balance @ Jul-2004	Balance @ Aug-2004
252120	252110	ADV FOR CONST - NT EXT	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	\$ 25,000	\$ 30,000	\$ 35,000
252130	252200	ADV FOR CONST - NT SERVICES	-	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	-	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	-	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	-	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	-	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES			\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	\$ 25,000	\$ 30,000	\$ 35,000
271110	271110	CIAC - NT - MAINS	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879
271120	271120	CIAC - NT - EXT DEP	-	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	173,730	173,730	173,730	173,730	173,730	173,730	173,730	173,730
271140	271300	CIAC - NT - METERS	-	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	-	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	-	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	2,207	4,414	6,621	8,828	11,035	13,242	15,449
271240	271310	CIAC - TAX - METERS	0	973	1,946	2,919	3,892	4,865	5,838	6,811
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(9,991)	(13,275)	(15,545)	(17,822)	(20,107)	(22,399)	(24,698)	(27,004)
		TOTAL CIAC	\$ 1,826,618	\$ 1,826,514	\$ 1,827,424	\$ 1,828,327	\$ 1,829,222	\$ 1,830,110	\$ 1,830,991	\$ 1,831,865

KENTUCKY-AMERICANWATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS * TRI-VILLAGE
FORECASTED T.Y.: November-05
BASE TEST YEAR: July-04

JDE Account	AWW Account	DESCRIPTION	Balance @ Sep-2004	Balance @ Oct-2004	Balance @ Nov-2004	Balance @ Dec-2004	Balance @ Jan-2005	Balance @ Feb-2005	Balance @ Mar-2005	Balance @ Apr-2005
252120	252110	ADV FOR CONST - NT EXT	\$ 40,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 110,000	\$ 115,000	\$ 120,000	\$ 125,000
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES			\$ 40,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 110,000	\$ 115,000	\$ 120,000	\$ 125,000
271110	271110	CIAC - NT - MAINS	17,656	19,863	22,070	24,277	26,484	28,691	30,898	33,105
271120	271120	CIAC - NT - EXT DEP	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	173,730	173,730	173,730	173,730	173,730	173,730	173,730	173,730
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - MAINS	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	17,656	19,863	22,070	24,277	26,484	28,691	30,898	33,105
271240	271310	CIAC - TAX - METERS	7,784	8,757	9,730	10,703	11,676	12,649	13,622	14,595
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(29,318)	(31,639)	(33,968)	(36,340)	(38,698)	(41,066)	(43,444)	(45,832)
TOTAL CIAC			\$ 1,832,731	\$ 1,833,590	\$ 1,834,441	\$ 1,835,249	\$ 1,836,071	\$ 1,836,883	\$ 1,837,685	\$ 1,838,477

KENTUCKY-AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - TRI-VILLAGE
FORECASTED FY: November45
BASE TEST YEAR: July44

JDE Account	AWW Account	DESCRIPTION	Balance @ May-2005	Balance @ Jun-2005	Balance @ Jul-2005	Balance @ Aug-2005	Balance @ Sep-2005	Balance @ Oct-2005	Balance @ Nov-2005	Average Balance
252120	252110	ADV FOR CONST - NT EXT	\$ 130,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 160,000	\$ 122,308
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES			\$ 130,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 160,000	\$ 122,308
271110	271110	CIAC - NT - MAINS	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879	\$ 1,662,879
271120	271120	CIAC - NT - EXT DEP	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	173,730	173,730	173,730	173,730	173,730	173,730	173,730	173,730
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS								
271220	271711	CIAC - TAX - EXT DEP								
271230	271210	CIAC - TAX - SERVICES	35,312	37,519	39,726	41,933	44,140	46,347	48,554	35,312
271240	271310	CIAC - TAX - METERS	15,568	16,541	17,514	18,487	19,460	20,433	21,406	15,568
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(48,230)	(50,636)	(53,052)	(55,478)	(57,914)	(60,359)	(62,814)	(48,295)
TOTAL CIAC			\$ 1,839,259	\$ 1,840,033	\$ 1,840,797	\$ 1,841,551	\$ 1,842,295	\$ 1,843,030	\$ 1,843,755	\$ 1,839,194

KENTUCKY-AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - TRI-VILLAGE
FORECASTED TO: November-05
BASE TEST YEAR: July-04

JDE Account	AWW Account	DESCRIPTION	Current Depreciation Rates	Cur l Prop Depreciation Rates	Feb-04 Depre on CIAC	Mar-04 Depre on CIAC	Apr-04 Depre on CIAC	May-04 Depre on CIAC	Jun-04 Depre on CIAC	Jul-04 Depre on CIAC
252120	252110	ADV FOR CONST - NT EXT	1.18%	1.18%	0	0	0	0	0	0
252130	252200	ADV FOR CONST - NT SERVICES	1.18%	1.18%	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	4.23%	4.23%	630	630	630	630	630	630
252150	252300	ADV FOR CONST - NT HYDRANTS	2.35%	2.35%	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	2.58%	2.58%	0	0	0	0	0	0
252220	252220	ADV FOR CONST - TAX EXT	1.18%	1.18%	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES										
271110	271110	CIAC - NT - MAINS	1.18%	1.18%	0	0	0	0	0	0
271120	271120	CIAC - NT - EXT DEP	1.18%	1.18%	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	1.18%	1.18%	0	0	0	0	0	0
271140	271300	CIAC - NT - METERS	4.23%	4.23%	630	630	630	630	630	630
271150	271400	CIAC - NT - HYDRANTS	2.35%	2.35%	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	2.58%	2.58%	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	1.18%	1.18%	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	1.18%	1.18%	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	4.23%	4.23%	16	16	23	31	39	47
271240	271310	CIAC - TAX - METERS	2.35%	2.35%	4	4	6	8	10	11
271250	271470	CIAC - TAX - HYDRATXS	2.58%	2.58%	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	1.18%	1.18%	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	1.18%		(14)	(15)	(17)	(19)	(22)	(24)
TOTAL CIAC										
					\$ 2,279	\$ 2,270	\$ 2,277	\$ 2,285	\$ 2,292	\$ 2,299

Depreciaton on CIAC Look to right for inputted data
These calculations need to be updated each case
to reflect changes in test years

KENTUCKY-AMERICAN WATER COMPANY
 SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS- TRI-VILLAGE
 FORECASTED FY: November-05
 BASE TEST YEAR: July-04

JDE Account	AWW Account	DESCRIPTION	Aug-04 Depre on CIAC	Sep-04 Depre on CIAC	Oct-04 Depre on CIAC	Nov-04 Depre on CIAC	Dec-04 Depre on CIAC	Jan-05 Depre on CIAC	Feb-05 Depre on CIAC	Mar-05 Depre on CIAC
252120	252110	ADV FOR CONST - NT EXT	0	0	0	0	0	0	0	0
252130	252200	ADV FOR CONST - NT SERVICES	630	630	630	630	630	612	612	612
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION- 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION- 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION- 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION- TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION- TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION- TAXABLE METERS								
TOTAL CUSTOMER ADVANCES										
271110	271110	CIAC - NT - MAINS	0	0	0	0	0	0	0	0
271120	271120	CIAC - NT - EXT DEP	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	630	630	630	630	630	612	612	612
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	54	62	70	78	86	89	97	105
271240	271310	CIAC - TAX - METERS	13	15	17	19	21	22	24	26
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(26)	(28)	(31)	(33)	0	0	0	0
TOTAL CIAC			\$ 2,306	\$ 2,314	\$ 2,321	\$ 2,329	\$ 2,372	\$ 2,358	\$ 2,368	\$ 2,378

KENTUCKY-AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - TRI-VILLAGE
 FORECASTED T.Y.: November-05
 BASE TEST YEAR: July-04

JDE Account	AWW Account	DESCRIPTION	Apr-05 Depre on CIAC	May-05 Depre on CIAC	Jun-05 Deore on CIAC	Jul-05 Depre on CIAC	Aug-05 Deore on CIAC	Sep-05 Depre on CIAC	Oct-05 Deore on CIAC	Nov-05 Depre on CIAC
252120	252110	ADV FOR CONST - NT EXT	0	0	0	0	0	0	0	0
252130	252200	ADV FOR CONST - NT SERVICES	0	612	612	612	612	612	612	612
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES										
271110	271110	CIAC - NT - MAINS	113	121	128	136	144	152	159	167
271120	271120	CIAC - NT - EXT DEP	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	28	30	31	33	35	37	39	41
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	0	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS	0	0	0	0	0	0	0	0
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	0	0	0	0	0	0	0	0
TOTAL CIAC			2,388	2,398	2,406	2,416	2,426	2,436	2,445	2,455

KENTUCKY-AMERICAN WATER COMPANY
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - TRI-VILLAGE
FORECASTED T.Y.: November-05
BASE TEST YEAR: July-04

JDE Account	AWW Account	DESCRIPTION	Balance Dec-03	Forecasted Test Period
252120	252110	ADV FOR CONST - NT EXT		
252130	252200	ADV FOR CONST - NT SERVICES		
252140	252400	ADV FOR CONST - NT METERS		
252150	252300	ADV FOR CONST - NT HYDRANTS		
252160	252500	ADV FOR CONST - NT OTHER		
252220		ADV FOR CONST - TAX EXT		
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89		
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92		
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96		
252225	252710	ADVANCE FOR CONSTRUCTION-TAXABLE SERV		
252230	252710	ADVANCE FOR CONSTRUCTION-TAXABLE HYD		
252240	252370	ADVANCE FOR CONSTRUCTION-TAXABLE METERS		
TOTAL CUSTOMER ADVANCES				
272110	271110	CIAC - NT - MAINS	1,662,879	19,620
271120	271120	CIAC - NT - EXT DEP		0
271130	271200	CIAC - NT - SERVICES	183,790	7,362
271140	271300	CIAC - NT - METERS		0
271150	271400	CIAC - NT - HYDRANTS		0
271160	271500	CIAC - NT - OTHER		0
271210	271711	CIAC - TAX - MAINS	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0
271230	271210	CIAC - TAX - SERVICES	0	1,497
271240	271310	CIAC - TAX - METERS	0	367
271250	271470	CIAC - TAX - HYDRATXS	0	0
271260	271570	CIAC - TAX - OTHER	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	-9,989	
TOTAL CIAC			\$ 1,836,680	\$ 28,846

	CENTRAL			TRI-VILLAGE			ELK LAKE		
	Base	Forecasted	Avg Forecast	Base	Forecasted	Avg Forecast	Base	Forecasted	Avg Forecast
Deferred Debits									
Deferred Taxes									
SIT Liability	554,498	498,925	529,913	18,007	17,382	17,616	8,512	8,217	8,328
FIT Liability	2,158,343	1,942,028	2,062,648	70,091	67,658	68,570	33,133	31,984	32,415
Total	2,712,841	2,440,953	2,592,561	88,098	85,040	86,186	41,645	40,201	40,743
Deferred Maintenance									
Deferred Taxes									
SIT Liability	176,600	196,804	191,267	12,284	10,780	11,165			
FIT Liability	687,402	768,045	744,491	47,814	41,960	43,459			
Total	864,002	962,849	935,758	60,098	52,740	54,624			
Deferred Tax Info for UPIS									
Deferred Taxes									
SIT & FIT Liability	29,957,240	31,411,666	31,303,607	8,380	12,733	9,868	0	0	0
Subtotal	29,957,240	31,411,666	31,303,607	8,380	12,733	9,868	0	0	0
Reg Assets/Liab	(4,758,795)	(4,747,125)	(4,750,228)	(1,426)	(1,425)	(1,425)	0	0	0
Total	25,198,445	26,664,541	26,553,379	6,952	11,308	8,443	0	0	0

KENTUCKY-AMERICAN WATER COMPANY
JDITC

Line No	Amount @ Jan-2004	Amount @ Feb-2004	Amount @ Mar-2004	Amount @ Apr-2004	Amount @ May-2004	Amount @ Jun-2004	Amount @ Jul-2004	Amount @ Aug-2004	Amount @ Sep-2004	Amount @ Oct-2004	Amount @ Nov-2004	Amount @ Dec-2004
10	\$ 1,416,646	\$ 1,412,876	\$ 1,409,009	\$ 1,404,075	\$ 1,398,611	\$ 1,392,825	\$ 1,383,340	\$ 1,374,803	\$ 1,366,531	\$ 1,357,527	\$ 1,350,700	\$ 1,343,786
13												
14	\$ 131,712	\$ 131,338	\$ 130,954	\$ 130,465	\$ 129,923	\$ 129,349	\$ 128,408	\$ 127,561	\$ 126,740	\$ 125,847	\$ 125,170	\$ 124,485
16												
17	\$ 7,652											
18	\$ 6,305											
20	\$ 70,840											
21												
22												

KENTUCKY-AMERICAN WATER COMPANY
JDITC

Line No	Amount @ Jan-2005	Amount @ Feb-2005	Amount @ Mar-2005	Amount @ Apr-2005	Amount @ May-2005	Amount @ Jun-2005	Amount @ Jul-2005	Amount @ Aug-2005	Amount @ Sep-2005	Amount @ Oct-2005	Amount @ Nov-2005	13 Month Average
1												
2												
3												
4												
5												
6												
7												
8												
9												
10	DEFERRED ITC (JDITC-4% AND 10%)	\$ 1,339,501	\$ 1,335,731	\$ 1,331,864	\$ 1,326,930	\$ 1,321,466	\$ 1,315,680	\$ 1,297,658	\$ 1,289,386	\$ 1,280,382	\$ 1,273,555	\$ 1,316,372
11												
12												
13	DEFERRED ITC - 3%	\$ 124,060	\$ 123,686	\$ 123,302	\$ 122,813	\$ 122,271	\$ 122,697	\$ 119,909	\$ 119,088	\$ 116,195	\$ 117,518	\$ 121,765
14												
15												
16	ANNUAL AMORTIZATION OF 3% ITC											
17												
18	ANNUAL AMORTIZATION OF 4% ITC											
19												
20	ANNUAL AMORTIZATION OF 10% ITC											
21												
22												

Kentucky-AmericanWater Co
Deferred Maintenance Balance
CASE NO: 2004-00103

Work Order No. Starting Date Ending Date Amort. Period Total Cost Initial Amort Amort. Amount Last Month Amort	Hydrotreater # 10 Jan-1996 Jan-2010 180	Paint Hydrotreater # 10 Jan-1996 Jan-2010 180	Overhaul KRS HS Pump # 14 Jan-1996 Dec-2005 120	Paint Hydrotreater # 3 Jan-1996 Dec-2010 180	KRS HS Pumps 12 & 13 Jan-1996 Dec-2005 120	Paint Hydrotreater # 8 Jan-1996 Dec-2010 180	Paint Hydrotreater # 5 Sep-1996 Aug-2011 180	Rebuild Head Hydrotreater # 2 Oct-1997 Sep-2006 108	Paint Hydrotreater # 6 Jan-1997 Dec-2011 180	Paint Hydrotreater # 4 Oct-1997 Sep-2012 180
\$ 24,777.00	\$ 123,444.00	\$ 40,856.40	\$ 4,856.40	\$ 180,120.60	\$ 74,160.00	\$ 203,745.60	\$ 180,876.60	\$ 12,462.12	\$ 193,750.20	\$ 223,993.80
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,044.06	1,244.41
137.65	685.80	340.47	340.47	1,000.67	618.00	1,131.92	1,004.87	115.39	1,076.39	1,244.41
137.27	686.27	340.47	340.47	1,000.67	618.00	1,131.92	1,004.87	200.09	1,464.32	1,244.41
\$9,910.42	\$49,378.07	\$7,830.81	\$83,055.61	\$83,055.61	\$14,214.00	\$93,949.36	\$91,443.17	\$3,777.18	\$102,644.98	\$129,418.64
9,772.77	48,692.27	7,490.34	82,054.94	82,054.94	13,596.00	92,817.44	90,438.30	3,661.79	101,568.59	128,174.23
9,635.12	48,006.47	7,149.87	7,149.87	81,054.27	12,978.00	91,685.52	89,433.43	3,546.40	100,492.20	126,929.82
9,497.47	47,320.67	6,809.40	6,809.40	80,053.60	12,360.00	90,553.60	88,428.56	3,431.01	99,415.81	125,685.41
9,359.82	46,634.87	6,468.93	79,052.93	79,052.93	11,742.00	89,421.68	87,423.69	3,315.62	98,339.42	124,441.00
9,222.17	45,949.07	6,128.46	78,052.26	78,052.26	11,124.00	88,289.76	86,418.82	3,200.23	97,263.03	123,196.59
9,084.52	45,263.27	5,787.99	77,051.59	77,051.59	10,506.00	87,157.84	85,413.95	3,084.84	96,186.64	121,952.18
8,946.87	44,577.47	5,447.52	76,050.92	76,050.92	9,888.00	86,025.92	84,409.08	2,969.45	95,110.25	120,707.77
8,809.22	43,891.67	5,107.05	75,050.25	75,050.25	9,270.00	84,894.00	83,404.21	2,854.06	94,033.86	119,463.36
8,671.57	43,205.87	4,766.58	74,049.58	74,049.58	8,652.00	83,762.08	82,399.34	2,738.67	92,957.47	118,218.95
8,533.92	42,520.07	4,426.11	73,048.91	73,048.91	8,034.00	82,630.16	81,394.47	2,623.28	91,881.08	116,974.54
8,396.27	41,834.27	4,085.64	72,048.24	72,048.24	7,416.00	81,498.24	80,389.60	2,507.89	90,804.69	115,730.13
8,258.62	41,148.47	3,745.17	71,047.57	71,047.57	6,798.00	80,366.32	79,384.73	2,392.50	89,728.30	114,485.72
8,120.97	40,462.67	3,404.70	70,046.90	70,046.90	6,180.00	79,234.40	78,379.86	2,277.11	88,651.91	113,241.31
7,983.32	39,776.87	3,064.23	69,046.23	69,046.23	5,562.00	78,102.48	77,374.99	2,161.72	87,575.52	111,996.90
7,845.67	39,091.07	2,723.76	68,045.56	68,045.56	4,944.00	76,970.56	76,370.12	2,046.33	86,498.13	110,752.49
7,708.02	38,405.27	2,383.29	67,044.89	67,044.89	4,326.00	75,838.64	75,365.25	1,930.94	85,422.74	109,508.08
7,570.37	37,719.47	2,042.82	66,044.22	66,044.22	3,708.00	74,706.72	74,360.38	1,815.55	84,346.35	108,263.67
7,432.72	37,033.67	1,702.35	65,043.55	65,043.55	3,090.00	73,574.80	73,355.51	1,700.16	83,269.96	107,019.26
7,295.07	36,347.87	1,361.88	64,042.88	64,042.88	2,472.00	72,442.88	72,350.64	1,584.77	82,193.57	105,774.85
7,157.42	35,662.07	1,021.41	63,042.21	63,042.21	1,854.00	71,310.96	71,345.77	1,469.38	81,117.18	104,530.44
7,019.77	34,976.27	680.94	62,041.54	62,041.54	1,236.00	70,179.04	70,340.90	1,353.99	80,040.79	103,286.03
6,882.12	34,290.47	340.47	61,040.87	61,040.87	618.00	69,047.12	69,336.03	1,238.60	78,964.40	102,041.62

Balance at End of Base Period	\$ 9,085	\$ 45,263	\$ 5,788	\$ 77,052	\$ 10,506	\$ 87,158	\$ 85,414	\$ 3,085	\$ 96,187	\$ 121,952
Balance at End of Forecasted Period	\$ 6,882	\$ 34,290	\$ 340	\$ 61,041	\$ 618	\$ 69,047	\$ 69,336	\$ 1,239	\$ 78,964	\$ 102,042
Average Balance for the Forecasted Period	\$ 7,708	\$ 38,405	\$ 2,383	\$ 67,045	\$ 4,326	\$ 75,839	\$ 75,365	\$ 1,931	\$ 85,423	\$ 109,508

Kentucky-American Water Co
Deferred Maintenance Balance
CASE NO: 2004-00103

Work Order No. Starting Date Ending Date Amort. Period Total Cost Initial Amort Amort. Amount Last Month Amort	Paint Hydrotreator # 7	Overhaul Travel Screens	Install Drive Head Hydrotreator #3	Blast & Paint Hume Road Tank	Paint Hydrotreator # 1	Paint Hydrotreator # 2	1999-2000 Paint Hydrants	Repair Cox Street Tank	York Street Tank Repairs	Paint Tates Creek
	1039 Nov-1997 oct-2012 180 \$230,747.40 1,277.93 1,281.93 1,281.93	1043 Nov-1997 Oct-2007 120 \$ 57,997.20 0.00 483.31 478.06	1044 Oct-1997 Sep-2006 108 \$ 16,733.52 0.00 154.94 154.94	1061 Aug-1998 Jul-2013 180 \$ 386,982.00 2,059.46 2,149.90 2,151.54	1090 Dec-2000 Nov-2015 180 \$ 264,466.80 1,469.26 1,469.26	1103 Dec-2000 Nov-2015 180 \$ 324,178.20 1,800.99 1,800.99 1,800.99	1088 Dec-2000 Nov-2005 60 \$ 168,815.40 2,813.59 2,813.59 2,813.59	1094 Dec-2000 Nov-2015 180 \$ 74,998.80 416.66 416.66	1104 Dec-2000 Nov-2015 180 \$ 49,703.40 276.13 276.13 292.13	1105 Dec-2004 Nov-2019 180 \$ 68,382.39 379.91 379.91 378.50
Jan-2004	\$134,602.65	\$21,748.95	\$4,958.08	\$245,088.60	\$208,634.92	\$255,740.58	\$61,898.98	\$59,165.72	\$41,419.40	\$68,782.28
Feb-2004	133,320.72	21,265.64	4,803.14	242,938.70	207,165.66	253,939.59	59,085.39	58,749.06	41,143.27	68,782.28
Mar-2004	132,038.79	20,782.33	4,648.20	240,788.80	205,696.40	252,138.60	56,271.80	58,332.40	40,867.14	68,782.28
Apr-2004	130,756.86	20,299.02	4,493.26	238,638.90	204,227.14	250,337.61	53,458.21	57,915.74	40,591.01	68,782.28
May-2004	129,474.93	19,815.71	4,338.32	236,489.00	202,757.88	248,536.62	50,644.62	57,499.08	40,314.88	68,782.28
Jun-2004	128,193.00	19,332.40	4,183.38	234,339.10	201,288.62	246,735.63	47,831.03	57,082.42	40,038.75	68,782.28
Jul-2004	126,911.07	18,849.09	4,028.44	232,189.20	199,819.36	244,934.64	45,017.44	56,685.76	39,762.62	68,782.28
Aug-2004	125,629.14	18,365.78	3,873.50	230,039.30	198,350.10	243,133.65	42,203.85	56,249.10	39,486.49	68,782.28
Sep-2004	124,347.21	17,882.47	3,718.56	227,889.40	196,880.84	241,332.66	39,390.26	55,832.44	39,210.36	68,782.28
Oct-2004	123,065.28	17,399.16	3,563.62	225,739.50	195,411.58	239,531.67	36,576.67	55,415.78	38,934.23	68,782.28
Nov-2004	121,783.35	16,915.85	3,408.68	223,589.60	193,942.32	237,730.68	33,763.08	54,999.12	38,658.10	68,801.78
Dec-2004	120,501.42	16,432.54	3,253.74	221,439.70	192,473.06	235,929.69	30,949.49	54,582.46	38,385.23	68,421.87
Jan-2005	119,219.49	15,949.23	3,098.80	219,289.80	191,003.80	234,128.70	28,135.90	54,165.80	38,072.36	68,041.96
Feb-2005	117,937.56	15,465.92	2,943.86	217,139.90	189,534.54	232,327.71	25,322.31	53,749.14	37,779.49	67,662.05
Mar-2005	116,655.63	14,982.61	2,788.92	214,990.00	188,065.28	230,526.72	22,508.72	53,332.48	37,486.62	67,282.14
Apr-2005	115,373.70	14,499.30	2,633.98	212,840.10	186,596.02	228,725.73	19,695.13	52,915.82	37,193.75	66,902.23
May-2005	114,091.77	14,015.99	2,479.04	210,690.20	185,126.76	226,924.74	16,881.54	52,499.16	36,900.88	66,522.32
Jun-2005	112,809.84	13,532.68	2,324.10	208,540.30	183,657.50	225,123.75	14,067.95	52,082.50	36,608.01	66,142.41
Jul-2005	111,527.91	13,049.37	2,169.16	206,390.40	182,188.24	223,322.76	11,254.36	51,665.84	36,315.14	65,762.50
Aug-2005	110,245.98	12,566.06	2,014.22	204,240.50	180,718.98	221,521.77	8,440.77	51,249.18	36,022.27	65,382.59
Sep-2005	108,964.05	12,082.75	1,859.28	202,090.60	179,249.72	219,720.78	5,627.18	50,832.52	35,729.40	65,002.68
Oct-2005	107,682.12	11,599.44	1,704.34	199,940.70	177,780.46	217,919.79	2,813.59	50,415.86	35,436.53	64,622.77
Nov-2005	106,400.19	11,116.13	1,549.40	197,790.80	176,311.20	216,118.80	0.00	49,999.20	35,143.66	64,242.86

Balance at End of Base Period \$ 126,911 \$ 18,849 \$ 4,028 \$ 232,189 \$ 199,819 \$ 244,935 \$ 45,017 \$ 56,666 \$ 39,763 \$ 68,782

Balance at End of Forecasted Period \$ 106,400 \$ 11,116 \$ 1,549 \$ 197,791 \$ 176,311 \$ 216,119 \$ - \$ 49,999 \$ 35,144 \$ 64,243

Average Balance for the Forecasted Period \$ 114,092 \$ 14,016 \$ 2,479 \$ 210,690 \$ 185,127 \$ 226,925 \$ 16,882 \$ 52,499 \$ 36,901 \$ 66,522

Kentucky-American Water Co
Deferred Maintenance Balance
CASE NO: 2004-00103

Work Order No. Starting Date Ending Date Amort. Period	Sadieville Standpipe Repairs	Cox Street Tank Repairs	Paint Cox Street Ground Storage Tank	Paint York Street Tank	Paint Sadieville Tank	Clean KRS	CENTRAL					
							Deferred Maintenance Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	Amort.	Deferred Sit Expense	Deferred Fit Expense
Total Cost	\$ 26,720.05	\$ 34,193.78	\$ 250,000.00	\$ 250,000.00	\$ 170,000.00	\$ 7,083.34	\$ 2,319,472.13	\$ 191,356.45	\$ 744,840.49	\$ (30,227.26)	\$ (2,494.00)	\$ (9,707.00)
Initial Amort	148.45	192.08	1,388.89	1,388.89	944.45	7,083.34	\$ 2,289,660.94	\$ 188,897.03	\$ 735,267.37	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Amort. Amount	148.45	192.08	1,388.89	1,388.89	944.45	7,083.34	\$ 2,259,849.75	\$ 186,437.60	\$ 725,694.25	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Last Month Amort	147.50	190.89	1,388.69	1,388.69	943.45	7,083.18	\$ 2,230,038.56	\$ 183,978.18	\$ 716,121.13	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Jan-2004	\$ 26,720.05	\$ 36,155.40	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,200,227.37	\$ 181,518.76	\$ 706,548.01	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Feb-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 2,170,416.18	\$ 179,059.33	\$ 696,974.90	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Mar-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 2,140,604.99	\$ 176,599.91	\$ 687,401.78	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Apr-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 2,110,793.80	\$ 174,140.49	\$ 677,828.66	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
May-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 2,080,982.61	\$ 171,681.07	\$ 668,255.54	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Jun-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 2,051,171.42	\$ 169,221.64	\$ 658,682.42	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Jul-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 2,021,360.23	\$ 166,762.21	\$ 649,109.29	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Aug-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 1,991,549.04	\$ 164,302.78	\$ 639,536.16	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Sep-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 1,961,737.85	\$ 161,843.35	\$ 629,963.03	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Oct-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 1,931,926.66	\$ 159,383.92	\$ 620,389.90	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Nov-2004	26,720.05	36,155.40	0.00	0.00	0.00	0.00	\$ 1,902,115.47	\$ 156,924.49	\$ 610,816.77	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Dec-2004	26,571.60	34,001.70	0.00	0.00	0.00	170,000.00	\$ 1,872,303.87	\$ 154,465.06	\$ 601,243.64	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Jan-2005	26,423.15	33,809.62	0.00	0.00	0.00	162,916.66	\$ 1,841,387.21	\$ 151,995.63	\$ 591,670.51	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Feb-2005	26,274.70	33,617.54	0.00	0.00	0.00	155,833.32	\$ 1,810,469.51	\$ 149,526.10	\$ 582,101.39	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Mar-2005	26,126.25	33,425.46	0.00	0.00	0.00	148,749.98	\$ 1,779,724.05	\$ 147,056.57	\$ 572,526.86	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Apr-2005	25,977.80	33,233.38	0.00	0.00	0.00	141,666.64	\$ 1,748,987.67	\$ 144,587.04	\$ 563,000.32	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
May-2005	25,829.35	33,041.30	250,000.00	250,000.00	170,000.00	134,583.30	\$ 1,718,246.37	\$ 142,117.51	\$ 553,473.81	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Jun-2005	25,680.90	32,849.22	248,611.11	248,611.11	169,055.55	127,499.96	\$ 1,687,505.82	\$ 139,647.98	\$ 543,948.29	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Jul-2005	25,532.45	32,657.14	247,222.22	247,222.22	168,111.10	120,416.62	\$ 1,656,763.33	\$ 137,198.50	\$ 534,422.77	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Aug-2005	25,384.00	32,465.06	245,833.33	245,833.33	167,166.65	113,333.28	\$ 1,626,020.78	\$ 134,749.02	\$ 524,897.26	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Sep-2005	25,235.55	32,272.98	244,444.44	244,444.44	166,222.20	106,249.94	\$ 1,595,278.33	\$ 132,299.54	\$ 515,371.75	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Oct-2005	25,087.10	32,080.90	243,055.55	243,055.55	165,277.75	98,166.60	\$ 1,564,547.88	\$ 130,850.06	\$ 505,846.26	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Nov-2005	24,938.65	31,888.82	241,666.66	241,666.66	164,333.30	92,083.26	\$ 1,533,816.43	\$ 129,399.58	\$ 496,320.77	\$ (29,811.19)	\$ (2,459.00)	\$ (9,573.00)
Balance at End of Base Period	\$ 26,720	\$ 36,155	\$ -	\$ -	\$ -	\$ -	\$ 2,140,605	\$ 176,600	\$ 687,402	\$ (39,102.00)	\$ (3,412.00)	\$ (152,184.00)
Balance at End of Forecasted Period	\$ 24,939	\$ 31,889	\$ 241,667	\$ 241,667	\$ 164,333	\$ 85,000	\$ 2,385,504	\$ 196,804	\$ 766,045	\$ (3,412.00)	\$ (3,412.00)	\$ (13,280.00)
Average Balance for the Forecasted Period	\$ 25,829	\$ 33,041	\$ 132,372	\$ 132,372	\$ 90,013	\$ 127,500	\$ 2,318,384	\$ 191,267	\$ 744,491	\$ (3,412.00)	\$ (3,412.00)	\$ (13,280.00)

Kentucky-American Water Co
Deferred Maintenance Balance
CASE NO: 2004-00103

Tri-Village Paint Long Ridge Tank		KENTUCKY-AMERICAN WATER COMPANY CALCULATION OF 13 MONTH AVERAGE BALANCE DEFERRED TAXES AND DEFERRED TAX EXPENSE DEFERRED MAINTENANCE											
Work Order No.	Starting Date	Ending Date	Amort. Period	Total Cost	Initial Amort	Amort. Amount	Last Month Amort	TRIVILLAGE				Month	
								Deferred Maintenance Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	Amort.	SP Difference	Flt Expense
50030636	Dec-2004	Nov-2019	180	\$ 140,000.00	777.78	777.78		\$34,433.84	\$ 2,840.79	\$ 11,057.57	\$ -	\$ -	\$ -
								\$34,433.84	2,840.79	11,057.57	-	-	-
								\$34,433.84	2,840.79	11,057.57	0.00	0.00	0.00
								\$148,894.30	12,283.78	47,813.68	0.00	0.00	0.00
								\$148,894.30	12,283.78	47,813.68	0.00	0.00	0.00
								\$148,894.30	12,283.78	47,813.68	0.00	0.00	0.00
								\$148,894.30	12,283.78	47,813.68	0.00	0.00	0.00
								\$148,894.30	12,283.78	47,813.68	0.00	0.00	0.00
								\$140,000.00	11,550.00	44,957.50	0.00	0.00	0.00
								\$139,222.22	11,485.83	44,707.74	(777.78)	(64.00)	(250.00)
								\$138,444.44	11,421.67	44,457.97	(777.78)	(64.00)	(250.00)
								\$137,666.66	11,357.50	44,208.21	(777.78)	(64.00)	(250.00)
								\$136,888.88	11,293.33	43,958.44	(777.78)	(64.00)	(250.00)
								\$136,111.10	11,229.17	43,708.68	(777.78)	(64.00)	(250.00)
								\$135,333.32	11,165.00	43,458.91	(777.78)	(64.00)	(250.00)
								\$134,555.54	11,100.83	43,209.15	(777.78)	(64.00)	(250.00)
								\$133,777.76	11,036.67	42,959.38	(777.78)	(64.00)	(250.00)
								\$132,999.98	10,972.50	42,709.62	(777.78)	(64.00)	(250.00)
								\$132,222.20	10,908.33	42,459.85	(777.78)	(64.00)	(250.00)
								\$131,444.42	10,844.16	42,210.09	(777.78)	(64.00)	(250.00)
								\$130,666.64	10,780.00	41,960.32	(777.78)	(64.00)	(250.00)
								\$	\$ (9,333.00)	\$ (768.00)	\$	\$ (3,000.00)	
Balance at End of Base Period	\$ 148,894	\$		\$ 148,894	\$	12,284	\$	47,814	Balance at End of the Base Period				
Balance at End of Forecast Period	\$ 130,667	\$		\$ 130,667	\$	10,780	\$	41,960	Balance at End of the Forecasted Period				
Average Balance for the Forecasted Period	\$ 135,333	\$		\$ 135,333	\$	11,165	\$	43,459	Average Balance for the Forecasted Period				

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Central
CASE NO.: 200440103

Work Order No.	Description	Period Beginning	Period Ending	Amortization Months	Monthly Amount	Ending Amount
651120	675050	120250	675050	24		
		Budget			15,005.00	15,005.00
		Total Budget			-3,686.30	-3,686.30
651120	675050	120251	675050	23		
		Budget			15,005.00	15,005.00
		Total Budget			-3,686.30	-3,686.30
872120	675050	120206	675050	24		
		Budget			13,365.84	13,365.84
		Total Budget			15,060.00	15,060.00
613120	675050	120250	675050	2120		
		Budget			1,441.78	1,441.78
		Total Budget			1,441.78	1,441.78
643310	511200	120250	511200	13		
		Budget			0.00	0.00
		Total Budget			0.00	0.00

KENTUCKY-AMERICAN WATER COMPANY
Deferred Maintenance Amortizations-Tri-Village
CASE NO.: 200440103

Work Order No.	Description	Period Beginning	Period Ending	Amortization Months	Monthly Amount	Ending Amount
1105	Paint Long Ridge Tank	Dec-2004 Bus.Unit 123005	Nov-2019 Object 675050	180 Sub. 24	\$ 777.78	\$ 777.38
		Budget			0.00	0.00
		Total Budget			0.00	0.00
672120	675050	123005	675050	24		
		Budget			0.00	0.00
		Total Budget			0.00	0.00

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Central
CASE NO: 2004-08103

Work Order No.	Description	Period Beginning	Period Ending	Amortization Months	Monthly Amount	Ending Amount	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Dec-2005		
651120		120250	675050	24			15,065.00	14,589.00	14,589.00	14,589.00	14,589.00	14,589.00	14,589.00	14,589.00	14,589.00	14,589.00	14,589.00	14,589.00	14,589.00	
							-3,886.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30	-3,270.30
	Total Budget						3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25
651120		120251	675050	23			414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62
							0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Budget						414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62
672120		120206	675050	24			14,103.02	14,103.02	14,103.02	14,103.02	14,103.02	14,103.02	14,103.02	14,103.02	14,103.02	14,103.02	14,103.02	14,103.02	14,103.02	14,103.02
							15,060.00	15,060.00	15,060.00	15,060.00	15,060.00	15,060.00	15,060.00	15,060.00	15,060.00	15,060.00	15,060.00	15,060.00	15,060.00	15,060.00
							-956.98	-956.98	-956.98	-956.98	-956.98	-956.98	-956.98	-956.98	-956.98	-956.98	-956.98	-956.98	-956.98	-956.98
	Total Budget						1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78
643310		120250	511200	13			7,083.34	7,083.34	7,083.34	7,083.34	7,083.34	7,083.34	7,083.34	7,083.34	7,083.34	7,083.34	7,083.34	7,083.34	7,083.34	7,083.34
							7,083.00	7,083.00	7,083.00	7,083.00	7,083.00	7,083.00	7,083.00	7,083.00	7,083.00	7,083.00	7,083.00	7,083.00	7,083.00	7,083.00
							0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Total Budget						1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78	1,441.78

KENTUCKY-AMERICAN WATER COMPANY
Deferred Maintenance Amortizations-Tri-Village
CASE NO: 2004-08103

Work Order No.	Description	Period Beginning	Period Ending	Amortization Months	Monthly Amount	Ending Amount	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Dec-2005	
1105	Paint Long Ridge Tank	Dec-2004 Bus.Unit	Nov-2019 Object	180 Sub.	\$777.78	\$777.38	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78
		123005	675050	24			777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78
	Total Budget						777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78	777.78

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Central
CASE NO. 2004-00103

Work Order No.	Description	Period		Amortization		Monthly Amount	Ending Amount	Total Forecasted Nov-2005	Total 2004	Total 2005
		Beginning	Ending	Months	Object					
916	Paint KRS Clearwell	Sep-1993	Aug-2008	180	675050	\$ 56.32	\$ 689.84	689.84	689.84	689.84
918	Paint KRS W/W Tanks	Feb-1993	Aug-2008	180	675050	\$ 992.72	\$ 992.72	11,912.64	11,912.64	11,912.64
919	Paint KRS Clearwell	Sep-1993	Aug-2008	180	675050	\$ 1,525.01	\$ 1,525.01	18,336.12	18,336.12	18,336.12
933	Overhaul Hydrocreator Heads	Feb-1995	Jan-2004	108	675050	\$ 416.07	\$ 416.07	0.00	416.07	0.00
943	Paint Hydrocreator #9	Jan-1994	Dec-2008	180	675050	\$ 905.68	\$ 905.68	10,868.16	10,868.16	10,868.16
959	Hydrocreator # 10	Jan-1996	Jan-2010	180	675050	\$ 137.85	\$ 137.27	1,651.80	1,651.80	1,651.80
965	Paint Hydrocreator # 10	Jan-1996	Jan-2010	180	675050	\$ 665.80	\$ 665.27	8,229.60	8,229.60	8,229.60
979	Paint Hydrocreator # 10	Jan-1996	Dec-2010	180	675050	\$ 1,000.97	\$ 1,000.97	12,006.04	12,006.04	12,006.04
990	Paint Hydrocreator # 3	Jan-1996	Dec-2010	180	675050	\$ 1,131.92	\$ 1,131.92	13,583.04	13,583.04	13,583.04
1011	Paint Hydrocreator # 5	Sep-1998	Aug-2011	180	675050	\$ 1,004.87	\$ 1,004.87	12,058.44	12,058.44	12,058.44
1014	Rebuild Head Hydrocreator # 2	Sep-2006	Dec-2011	108	675050	\$ 115.39	\$ 200.09	1,384.68	1,384.68	1,384.68
1015	Paint Hydrocreator # 6	Jan-1997	Dec-2011	180	675050	\$ 1,076.39	\$ 1,464.32	12,916.68	12,916.68	12,916.68
1038	Paint Hydrocreator # 4	Oct-1997	Sep-2012	180	675050	\$ 1,244.41	\$ 1,244.41	14,932.92	14,932.92	14,932.92
1039	Paint Hydrocreator # 7	Nov-1997	Oct-2012	180	675050	\$ 1,281.93	\$ 1,281.93	15,383.16	15,383.16	15,383.16
1044	Insta. Drive Heat Hydrocreator #5	Nov-1997	Sep-2006	108	675050	\$ 154.94	\$ 154.94	1,859.28	1,859.28	1,859.28
		Bus Unit	Object	Sub.				0.00	0.00	0.00
		120250	675050	23		Total	Total	135,824.40	135,240.47	135,824.40
1090	Paint Hydrocreator #1	Dec-2000	Nov-2015	180	675050	\$ 1,489.26	\$ 1,489.26	17,631.12	17,631.12	17,631.12
1403	Paint Hydrocreator #2	Dec-2000	Nov-2015	180	675050	\$ 1,800.99	\$ 1,800.99	21,611.88	21,611.88	21,611.88
		Bus Unit	Object	Sub.				0.00	0.00	0.00
		120250	675050	24		Total	Total	39,243.00	39,243.00	39,243.00
942	Paint RRS W/W Tanks	Aug-1994	Jul-2009	180	675050	\$ 414.62	\$ 414.62	4,975.44	4,975.44	4,975.44
		Bus Unit	Object	Sub.				0.00	0.00	0.00
		120251	675050	23		Total	Total	4,975.44	4,975.44	4,975.44
816	Paint Parkers Mill Tank	May-1992	Apr-2007	180	675050	\$ 1,840.03	\$ 1,340.25	22,080.36	22,080.36	22,080.36
819	Paint Hall Tank	Apr-1994	Mar-2008	180	675050	\$ 505.71	\$ 511.33	6,068.52	6,068.52	6,068.52
846	Paint Mercer Road Tank	May-1992	Apr-2007	180	675050	\$ 3,209.04	\$ 3,209.04	38,508.48	38,508.48	38,508.48
917	Paint Cox Street Tank	Sep-1993	Aug-2008	180	675050	\$ 61.75	\$ 61.75	741.00	741.00	741.00
920	Paint Cox Street Tank	Sep-1993	Aug-2008	180	675050	\$ 2,093.03	\$ 2,093.03	25,116.36	25,116.36	25,116.36
1061	Blast & Paint Hume Road Tank	Aug-1998	Jul-2013	180	675050	\$ 2,148.90	\$ 2,148.90	25,798.80	25,798.80	25,798.80
1088	1999 & 2000 Hydrants	Dec-2000	Nov-2005	60	675050	\$ 2,813.59	\$ 2,813.59	33,763.08	33,763.08	30,949.49
1084	Repair Cox Street Tank	Dec-2000	Nov-2015	180	675050	\$ 416.66	\$ 416.66	4,999.92	4,999.92	4,999.92
1104	Repair York Street Tank	Dec-2000	Nov-2015	180	675050	\$ 276.13	\$ 292.13	3,330.30	3,330.30	3,514.44
1105	Paint Tales Creek Tank	Dec-2004	Nov-2019	180	675050	\$ 379.91	\$ 376.50	4,558.92	379.91	4,558.92
50030635	Sadleville Standpipe Repairs	Dec-2004	Nov-2019	180	675050	\$ 148.45	\$ 147.50	1,781.40	148.45	1,781.40
	Cox Street Tank Repairs	Dec-2004	Nov-2019	180	675050	\$ 192.08	\$ 190.89	2,304.96	192.08	2,304.96
	Paint Cox Street Ground Sig Tank	Jun-2005	May-2020	180	675050	\$ 1,388.69	\$ 1,388.69	8,333.34	0.00	9,722.23
	Paint York Street Tank	Jun-2005	May-2020	180	675050	\$ 1,388.69	\$ 1,388.69	8,333.34	0.00	9,722.23
	Paint Sadleville Tank	Jun-2005	May-2020	180	675050	\$ 844.45	\$ 843.45	5,666.70	0.00	6,811.15
		Bus Unit	Object	Sub.				0.00	0.00	0.00
		120206	675050	24		Total	Total	191,569.62	161,127.26	192,473.28
	Clean KRS	Dec-2004	Nov-2006	24	675050	\$ 7,083.34	\$ 7,083.18	85,000.08	7,083.34	85,000.08
		AWW	Object	Sub.				85,000.08	85,000.08	85,000.08
		643310	511200	13		Total	Total	85,000.08	7,083.34	85,000.08
977	Overhaul KRS HS Pump # 14	Jan-1996	Dec-2005	120	675050	\$ 340.47	\$ 340.47	4,085.64	4,085.64	4,085.64
980	KRS HS Pumps 12 & 13	Jan-1996	Dec-2005	120	675050	\$ 618.00	\$ 618.00	7,416.00	7,416.00	7,416.00
1043	Overhaul Travel Screens	Nov-1997	Oct-2007	120	675050	\$ 483.31	\$ 483.31	5,799.72	5,799.72	5,799.72
		Bus Unit	Object	Sub.				0.00	0.00	0.00
		120250	675050	2120		Total	Total	17,301.38	17,301.38	17,301.38

Total Def. Maintenance	473,913.90	385,970.87	474,622.54
Check "g"	464,580.54	365,202.87	471,822.54
	9,333.36	768.00	3,000.00

AWW	651120	120250	Object	675050	Sub.	23	Test Year	135,824.40	Year 2004	135,240.47	Year 2005	135,824.40
							Total					

INFORMATION TO BE KEPT

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Central
CASE NO.: 2004-00103

Work Order No.	Description	Period Beginning	Period Ending	Amortization Months	Monthly Amount	Ending Amount	Total Forecasted Nov-2005	Total 2004	Total 2005
651120		120250	675050	24			39,243.00	39,243.00	39,243.00
							0.00	0.00	0.00
							39,243.00	39,243.00	39,243.00
651120		120251	675050	23			4,975.44	4,975.44	4,975.44
							0.00	0.00	0.00
							4,975.44	4,975.44	4,975.44
672120		120206	675050	24			191,569.62	191,127.26	192,478.26
							180,720.00	180,720.00	180,720.00
							10,849.62	-19,592.74	11,758.26
613120		120250	675050	2120			17,301.36	17,301.36	17,301.36
							0.00	0.00	0.00
							17,301.36	17,301.36	17,301.36
643310		120250	511200	13			85,000.08	7,083.34	85,000.08
							84,996.00	21,249.00	84,996.00
							4.08	(14,165.66)	4.08

KENTUCKY-AMERICAN WATER COMPANY
Deferred Maintenance Amortizations-Tri-Valley
CASE NO.: 2004-46103

Work Order No.	Description	Period Beginning	Period Ending	Amortization Months	Monthly Amount	Ending Amount	Total Forecasted Nov-2005	Total 2004	Total 2005
1105	Paint Long Ridge Tank	Dec-2004	Nov-2019	180	\$ 777.78	\$ 777.38	9,333.36	777.78	9,333.36
		Bus Unit	Object	Sub.					
		123005	675050	24			9,333.36	777.78	9,333.36
672120		123005	675050	24			9,333.36	777.78	9,333.36
							0.00	0.00	0.00
							9,333.36	777.78	9,333.36

**KENTUCKY-AMERICAN
CALCULATION OF AVE
DEFERRED DEBITS**
CASE NO: 2004-00103

Starting Date	Ending Date	Amort Period	Cost of Boonesboro Acquisition	Cost of Rate Case	Cost of Tri-Village Acquisition	Security Costs	Shared Services Center	Customer Call Center	Cost of Elk Lake Acquisition	Deferred State Income Taxes	Deferred Federal Income Taxes
May-2001	Apr-2041	480	\$0.00								
Dec-2004	Nov-2014	36	\$622,409.00	\$17,289.00	\$227,262.34	\$2,805,661.79	\$557,505.63	\$571,405.04	\$107,432.00	\$15,451.53	\$3,174,084.85
Jan-2004	Jan-2004		\$ -	\$ -	\$ 473.47	\$ 23,380.52	\$ 4,645.88	\$ 4,761.71	\$ 223.82	\$ 815,451.53	\$ 3,174,084.85
Jan-2004	Jan-2004		\$ -	\$ -	\$ 470.21	\$ 23,379.91	\$ 4,645.91	\$ 4,761.55	\$ 223.82	\$ 815,451.53	\$ 3,174,084.85
Jan-2004	Jan-2004		\$ -	\$ -	\$ 473.47	\$ 19,869.00	\$ 602.33	\$ 66.53	\$ 0.00	\$ 2,298.63	\$ 8,947.25
Jan-2004	Jan-2004		\$ -	\$ -	\$ 473.47	\$ 19,869.00	\$ 602.33	\$ 66.53	\$ 0.00	\$ 2,298.63	\$ 8,947.25
Feb-2004	Feb-2004		\$ -	\$ -	\$ 473.47	\$ 20,357.00	\$ 669.25	\$ 0.00	\$ 0.00	\$ 7,150.99	\$ 3,155,197.50
Feb-2004	Feb-2004		\$ -	\$ -	\$ 473.47	\$ 20,357.00	\$ 669.25	\$ 0.00	\$ 0.00	\$ 7,150.99	\$ 3,155,197.50
Mar-2004	Mar-2004		\$ -	\$ -	\$ 473.47	\$ 17,991.00	\$ 567.72	\$ 314.96	\$ 0.00	\$ 806,551.49	\$ 3,139,440.59
Mar-2004	Mar-2004		\$ -	\$ -	\$ 473.47	\$ 17,991.00	\$ 567.72	\$ 314.96	\$ 0.00	\$ 806,551.49	\$ 3,139,440.59
Apr-2004	Apr-2004		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 367.95	\$ 0.00	\$ 0.00	\$ 807,724.77	\$ 3,144,007.46
Apr-2004	Apr-2004		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 367.95	\$ 0.00	\$ 0.00	\$ 807,724.77	\$ 3,144,007.46
May-2004	May-2004		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
May-2004	May-2004		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jun-2004	Jun-2004		\$ -	\$ -	\$ 473.47	\$ 10,245.00	\$ 638,097.97	\$ 824,904.88	\$ 103,627.06	\$ 815,924.36	\$ 3,175,923.77
Jun-2004	Jun-2004		\$ -	\$ -	\$ 473.47	\$ 10,245.00	\$ 638,097.97	\$ 824,904.88	\$ 103,627.06	\$ 815,924.36	\$ 3,175,923.77
Jul-2004	Jul-2004		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jul-2004	Jul-2004		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Aug-2004	Aug-2004		\$ -	\$ -	\$ 473.47	\$ 10,245.00	\$ 638,097.97	\$ 824,904.88	\$ 103,627.06	\$ 815,924.36	\$ 3,175,923.77
Aug-2004	Aug-2004		\$ -	\$ -	\$ 473.47	\$ 10,245.00	\$ 638,097.97	\$ 824,904.88	\$ 103,627.06	\$ 815,924.36	\$ 3,175,923.77
Sep-2004	Sep-2004		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Sep-2004	Sep-2004		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Oct-2004	Oct-2004		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Oct-2004	Oct-2004		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Nov-2004	Nov-2004		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Nov-2004	Nov-2004		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Dec-2004	Dec-2004		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Dec-2004	Dec-2004		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jan-2005	Jan-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jan-2005	Jan-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Feb-2005	Feb-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Feb-2005	Feb-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Mar-2005	Mar-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Mar-2005	Mar-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Apr-2005	Apr-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Apr-2005	Apr-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
May-2005	May-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
May-2005	May-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jun-2005	Jun-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jun-2005	Jun-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jul-2005	Jul-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jul-2005	Jul-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Aug-2005	Aug-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Aug-2005	Aug-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Sep-2005	Sep-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Sep-2005	Sep-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Oct-2005	Oct-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Oct-2005	Oct-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Nov-2005	Nov-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Nov-2005	Nov-2005		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Dec-2005	Dec-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Dec-2005	Dec-2005		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jan-2006	Jan-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jan-2006	Jan-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Feb-2006	Feb-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Feb-2006	Feb-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Mar-2006	Mar-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Mar-2006	Mar-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Apr-2006	Apr-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Apr-2006	Apr-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
May-2006	May-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
May-2006	May-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jun-2006	Jun-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jun-2006	Jun-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jul-2006	Jul-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Jul-2006	Jul-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Aug-2006	Aug-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Aug-2006	Aug-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Sep-2006	Sep-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Sep-2006	Sep-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Oct-2006	Oct-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Oct-2006	Oct-2006		\$ -	\$ -	\$ 473.47	\$ 10,407.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Nov-2006	Nov-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.88	\$ 804,474.00	\$ 3,131,354.09
Nov-2006	Nov-2006		\$ -	\$ -	\$ 473.47	\$ 12,951.00	\$ 651,424.97	\$ 633,704.88	\$ 103,850.		

KENTUCKY-AMERICAN WATER COMPANY												
CASE NO: 2004-00103												
CALCULATION OF AVERAGE RATE BASE ELEMENTS												
DEFERRED DEBITS												
	Cost of Service Study (2000-120)	Cost of Demand Study (2000-120)	Disinction By Product Study	Deferred Legal/Set Costs	Source Of Supply	Acquisition Costs (Boonesboro)	Security Costs	Shares Service Center	Customer Call Center	Cost of Rate Case	Cost of	Cost of
Starting Date	Dec-2000	Dec-2000	Dec-2000	Jun-2001	Jan-2001	May-2001	Dec-2004	120		Dec-2004	Jan-2003	Jan-2003
Ending Date	Nov-2005	Nov-2005	Nov-2005	May-2006	Dec-2040	Apr-2011	Nov-2014			Nov-2007	Dec-2042	Dec-2042
p o r t . Period	60	60	60	60	480	120	120			36	480	480
Total Cost	\$56,107.54	\$58,547.70	\$93,249.62	\$193,579.49	\$2,263,202.35	\$130,508.00	\$2,805,661.79	\$557,505.63	\$571,405.04	\$622,409.00	\$227,262.34	\$107,432.00
Amort. Amount	\$ 925.15	\$ 975.80	\$ 1,554.16	\$ 3,226.32	\$ 4,756.67	\$ 1,087.57	\$ 23,380.52	\$ 4,645.88	\$ 4,761.71	\$ 17,289.00	\$ 473.47	\$ 223.82
Last Month Amort	\$ 1,523.69	\$ 975.50	\$ 1,554.18	\$ 3,226.61	\$ 4,757.42	\$ 1,086.81	\$ 23,379.91	\$ 4,645.91	\$ 4,761.55	\$ 17,294.00	\$ 470.21	\$ 222.22
Jan-2004	\$ 20,383.30	\$ 21,487.61	\$ 34,191.52	\$ 90,337.25	\$ 2,107,205.54	\$ 93,530.73	\$ 2,674,870.53	\$ 691,364.72	\$ 629,926.67	\$ 12,876.00	\$ 221,107.35	\$ 104,522.34
Feb-2004	\$ 19,428.15	\$ 20,491.81	\$ 32,637.36	\$ 87,110.93	\$ 2,102,448.87	\$ 92,443.15	\$ 2,695,227.53	\$ 677,891.02	\$ 633,389.92	\$ 26,723.00	\$ 220,633.88	\$ 104,298.52
Mar-2004	\$ 18,503.00	\$ 19,516.01	\$ 31,083.20	\$ 83,884.61	\$ 2,097,692.20	\$ 91,355.58	\$ 2,713,218.53	\$ 664,474.02	\$ 633,704.88	\$ 109,317.00	\$ 220,160.41	\$ 104,074.70
Apr-2004	\$ 17,577.85	\$ 18,540.21	\$ 29,529.04	\$ 80,658.29	\$ 2,092,935.53	\$ 90,268.01	\$ 2,726,169.53	\$ 651,424.97	\$ 633,704.88	\$ 143,273.00	\$ 219,686.94	\$ 103,850.88
May-2004	\$ 16,652.70	\$ 17,584.41	\$ 27,974.88	\$ 77,431.97	\$ 2,088,178.86	\$ 89,180.44	\$ 2,736,414.53	\$ 638,007.97	\$ 624,804.88	\$ 365,759.00	\$ 219,213.47	\$ 103,627.06
Jun-2004	\$ 15,727.55	\$ 16,588.61	\$ 26,420.72	\$ 74,205.65	\$ 2,083,422.19	\$ 88,092.86	\$ 2,746,821.53	\$ 624,590.97	\$ 615,904.88	\$ 408,534.00	\$ 218,740.00	\$ 103,403.24
Jul-2004	\$ 14,802.40	\$ 15,612.81	\$ 24,866.56	\$ 70,979.33	\$ 2,078,665.52	\$ 87,005.29	\$ 2,759,772.53	\$ 611,173.97	\$ 607,004.88	\$ 451,309.00	\$ 218,266.53	\$ 103,179.42
Aug-2004	\$ 13,877.25	\$ 14,637.01	\$ 23,312.40	\$ 67,753.01	\$ 2,073,908.85	\$ 85,917.72	\$ 2,770,017.53	\$ 597,766.97	\$ 598,104.88	\$ 494,084.00	\$ 217,793.06	\$ 102,955.60
Sep-2004	\$ 12,952.10	\$ 13,661.21	\$ 21,758.24	\$ 64,526.69	\$ 2,069,152.18	\$ 84,830.14	\$ 2,782,968.53	\$ 584,339.97	\$ 589,204.88	\$ 536,859.00	\$ 217,319.59	\$ 102,731.78
Oct-2004	\$ 12,026.95	\$ 12,685.41	\$ 20,204.08	\$ 61,300.37	\$ 2,064,395.51	\$ 83,742.57	\$ 2,793,375.53	\$ 570,922.97	\$ 580,304.88	\$ 579,634.00	\$ 216,846.12	\$ 102,507.96
Nov-2004	\$ 11,101.80	\$ 11,709.61	\$ 18,649.92	\$ 58,074.05	\$ 2,059,638.84	\$ 82,655.00	\$ 2,805,661.32	\$ 557,505.63	\$ 571,405.04	\$ 622,409.00	\$ 216,372.65	\$ 102,284.14
Dec-2004	\$ 10,176.65	\$ 10,733.81	\$ 17,095.76	\$ 54,847.73	\$ 2,054,882.17	\$ 81,567.42	\$ 2,822,280.80	\$ 552,859.75	\$ 566,643.33	\$ 605,120.00	\$ 215,899.18	\$ 102,060.32
Jan-2005	\$ 9,251.50	\$ 9,758.01	\$ 15,541.60	\$ 51,621.41	\$ 2,050,125.50	\$ 80,479.85	\$ 2,758,900.28	\$ 548,213.87	\$ 561,881.62	\$ 587,831.00	\$ 215,425.71	\$ 101,836.50
Feb-2005	\$ 8,326.35	\$ 8,782.21	\$ 13,987.44	\$ 48,395.09	\$ 2,045,368.83	\$ 79,392.28	\$ 2,735,519.76	\$ 543,567.99	\$ 557,119.91	\$ 570,542.00	\$ 214,952.24	\$ 101,612.68
Mar-2005	\$ 7,401.20	\$ 7,806.41	\$ 12,433.28	\$ 45,168.77	\$ 2,040,612.16	\$ 78,304.70	\$ 2,712,139.24	\$ 538,922.11	\$ 552,358.20	\$ 553,253.00	\$ 214,478.77	\$ 101,388.86
Apr-2005	\$ 6,476.05	\$ 6,830.61	\$ 10,879.12	\$ 41,942.45	\$ 2,035,855.49	\$ 77,217.13	\$ 2,688,758.72	\$ 534,276.23	\$ 547,596.49	\$ 535,964.00	\$ 214,005.30	\$ 101,165.04
May-2005	\$ 5,550.90	\$ 5,854.81	\$ 9,324.96	\$ 38,716.13	\$ 2,031,098.82	\$ 76,129.56	\$ 2,665,378.20	\$ 529,630.35	\$ 542,834.78	\$ 518,675.00	\$ 213,531.83	\$ 100,941.22
Jun-2005	\$ 4,625.75	\$ 4,879.01	\$ 7,770.80	\$ 35,489.81	\$ 2,026,342.15	\$ 75,041.99	\$ 2,641,997.68	\$ 524,984.47	\$ 538,073.07	\$ 501,386.00	\$ 213,058.36	\$ 100,717.40
Jul-2005	\$ 3,700.60	\$ 3,903.21	\$ 6,216.64	\$ 32,263.49	\$ 2,021,585.48	\$ 73,954.41	\$ 2,618,617.16	\$ 520,388.59	\$ 533,311.36	\$ 484,097.00	\$ 212,584.89	\$ 100,493.58
Aug-2005	\$ 2,775.45	\$ 2,927.41	\$ 4,662.48	\$ 29,037.17	\$ 2,016,828.81	\$ 72,866.84	\$ 2,595,236.64	\$ 515,692.71	\$ 528,549.65	\$ 466,808.00	\$ 212,111.42	\$ 100,269.76
Sep-2005	\$ 1,850.30	\$ 1,951.61	\$ 3,108.32	\$ 25,810.85	\$ 2,012,072.14	\$ 71,779.27	\$ 2,571,856.12	\$ 511,046.83	\$ 523,787.94	\$ 449,519.00	\$ 211,637.95	\$ 100,045.94
Oct-2005	\$ 925.15	\$ 975.81	\$ 1,554.16	\$ 22,584.53	\$ 2,007,315.47	\$ 70,691.69	\$ 2,548,475.60	\$ 506,400.95	\$ 519,026.23	\$ 432,230.00	\$ 211,164.48	\$ 99,822.12
Nov-2005	\$ -	\$ -	\$ -	\$ 19,358.21	\$ 2,002,558.80	\$ 69,604.12	\$ 2,525,095.08	\$ 501,755.07	\$ 514,264.52	\$ 414,941.00	\$ 210,691.01	\$ 99,598.30
Balance at End of Base Year	\$ 14,802	\$ 15,613	\$ 24,867	\$ 70,979	\$ 2,078,666	\$ 87,005	\$ 2,759,773	\$ 611,174	\$ 607,005	\$ 451,309	\$ 218,267	\$ 103,179
Balance at End of Forecasted Year	\$ -	\$ -	\$ -	\$ 19,358	\$ 2,002,559	\$ 69,604	\$ 2,525,095	\$ 501,755	\$ 514,265	\$ 414,941	\$ 210,691	\$ 99,598
Average Balance for the Forecasted Period	\$ 5,551	\$ 5,855	\$ 9,325	\$ 38,716	\$ 2,031,099	\$ 76,130	\$ 2,665,378	\$ 529,630	\$ 542,835	\$ 518,675	\$ 213,532	\$ 100,941

Description	120205	120205	120205	120205	120205	Aww Acct.	Amortization					Ending Amount
							Beginning	Ending	Months	Monthly Amount	Monthly Amount	
Acquisition of Boonesboro	680300	680300	680300	680300	680300	930200	May-2001	Apr-2011	120	\$ 1,087.57	\$ 1,086.81	
Cost of Boonesboro Acquisition	680300	680300	680300	680300	680300	930200	May-2001	Apr-2011	480	\$ -	\$ -	
KRS II	680600	680600	680600	680600	680600	643310	Dec-2000	Nov-2005	60	\$ 8,454.09	\$ 8,454.09	
Bluegrass Water Project	680600	680600	680600	680600	680600	643310	Dec-2000	Nov-2010	120	29,488.13	30,108.05	
KRS Residuals	680600	680600	680600	680600	680600	643310	Dec-2000	Nov-2005	60	10,404.29	10,404.29	
Source of Supply (CWIP)	680600	680600	680600	680600	680600	643310	Jan-2001	Dec-2040	480	4,756.67	4,757.42	
Community Education	575000.16	575000.16	575000.16	575000.16	575000.16	930230	May-2001	Apr-2006	60	8,270.23	8,270.43	
Deferred Legal Costs	575000.16	575000.16	575000.16	575000.16	575000.16	930230	Jun-2001	May-2006	60	3,226.32	3,226.61	
Y2K Compliance	575000.16	575000.16	575000.16	575000.16	575000.16	930230	May-2001	Apr-2006	60	1,812.01	1,811.73	
Disinfection By Product Study	575000.16	575000.16	575000.16	575000.16	575000.16	930230	Dec-2000	Nov-2005	60	1,554.16	1,554.16	
GIS - Graphical Interface Study	575000.16	575000.16	575000.16	575000.16	575000.16	930230	May-2001	Apr-2004	36	1,639.69	1,639.55	
Shared Services Center	575400.16	575400.16	575400.16	575400.16	575400.16	930230	Dec-2004	Nov-2014	120	4,645.88	4,645.91	
Customer Call Center	575400.16	575400.16	575400.16	575400.16	575400.16	930230	Dec-2004	Nov-2014	120	4,761.71	4,761.55	
Cost of Service 00-xxxx	120112	566700.16	566700.16	566700.16	566700.16	928100	Dec-2000	Nov-2005	60	925.15	925.15	
Demand Study 00-xxxx	120112	566700.16	566700.16	566700.16	566700.16	928100	Dec-2000	Nov-2005	60	975.80	975.81	
Deferred Security Costs	120205	575711.16	575711.16	575711.16	575711.16	930230	Dec-2004	Nov-2014	120	23,380.52	23,379.91	
Acquisition of Tri-Village	123005	680300	680300	680300	680300	930200	Jan-2003	Dec-2042	480	473.47	470.21	
Acquisition of Elk Lake	124000	680300	680300	680300	680300	930200	Jan-2003	Dec-2042	480	223.82	222.22	
Totals												
Total Amortization Check Total												
Total Amortization-Lexington												
Less: GAC Amortization												
Net Amortization												
SIT Rate and Expense	8.25%											
FIT Rate and Expense	35.00%											
Total Deferred Tax Exp - Def Dr.												
Total Amortization-TriVillage												
Less: GAC Amortization												
Net Amortization												
SIT Rate and Expense	8.25%											
FIT Rate and Expense	35.00%											
Total Deferred Tax Exp - Def Dr.												
Total Amortization-Elk Lake												
Less: GAC Amortization												
Net Amortization												
SIT Rate and Expense	8.25%											
FIT Rate and Expense	35.00%											
Total Deferred Tax Exp - Def Dr.												
Summary of Amort by Account												
	120205	680300	680300	680300	680300							
	120205	575000.16	575000.16	575000.16	575000.16							
	120205	575400.16	575400.16	575400.16	575400.16							
	120205	575711.16	575711.16	575711.16	575711.16							
	123005	680300	680300	680300	680300							
	124000	680300	680300	680300	680300							

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	Total
	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	Forecasted Period 13,050.88
Acquisition of Boonesboro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost of Boonesboro Acquisition	8,454.09	8,454.09	8,454.09	8,454.09	8,454.09	8,454.09	8,454.09	8,454.09	8,454.09	8,454.09	8,454.09	8,454.09	101,419.03
KRS II	30,099.76	30,099.76	30,099.76	30,099.76	30,099.76	30,099.76	30,099.76	30,099.76	30,099.76	30,099.76	30,099.76	30,099.76	361,197.12
Bluegrass Water Project	10,404.29	10,404.29	10,404.29	10,404.29	10,404.29	10,404.29	10,404.29	10,404.29	10,404.29	10,404.29	10,404.29	10,404.29	124,851.48
KRS Residuals	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	57,080.04
Source of Supply (CWIP)	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	98,242.76
Community Education	3,226.32	3,226.32	3,226.32	3,226.32	3,226.32	3,226.32	3,226.32	3,226.32	3,226.32	3,226.32	3,226.32	3,226.32	38,715.84
Deferred Legal Costs	1,812.01	1,812.01	1,812.01	1,812.01	1,812.01	1,812.01	1,812.01	1,812.01	1,812.01	1,812.01	1,812.01	1,812.01	21,744.12
Y2K Compliance	1,554.16	1,554.16	1,554.16	1,554.16	1,554.16	1,554.16	1,554.16	1,554.16	1,554.16	1,554.16	1,554.16	1,554.16	18,649.92
Disinfection By Product Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GIS - Graphical Interface Study	4,645.88	4,645.88	4,645.88	4,645.88	4,645.88	4,645.88	4,645.88	4,645.88	4,645.88	4,645.88	4,645.88	4,645.88	55,750.56
Shared Services Center	4,761.71	4,761.71	4,761.71	4,761.71	4,761.71	4,761.71	4,761.71	4,761.71	4,761.71	4,761.71	4,761.71	4,761.71	57,140.52
Customer Call Center	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15	11,101.80
Cost of Service 00-xxxx	975.80	975.80	975.80	975.80	975.80	975.80	975.80	975.80	975.80	975.80	975.80	975.80	11,709.61
Demand Study 00-xxxx	23,380.52	23,380.52	23,380.52	23,380.52	23,380.52	23,380.52	23,380.52	23,380.52	23,380.52	23,380.52	23,380.52	23,380.52	280,566.24
Deferred Security Costs	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	5,681.64
Acquisition of Tr-Village	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	2,685.84
Acquisition of Elk Lake	105,051.45	105,051.45	105,051.45	105,051.45	105,051.45	105,051.45	105,051.45	105,051.45	105,051.45	105,051.45	105,051.45	105,051.45	1,260,617.45
Totals	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)	(86,678.40)
Total Amortization Check Total	(17,289.00)	(17,289.00)	(17,289.00)	(17,289.00)	(17,289.00)	(17,289.00)	(17,289.00)	(17,289.00)	(17,289.00)	(17,289.00)	(17,289.00)	(17,289.00)	(224,757.00)
Total Amortization-Lexington	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	1,254,935.81
Less: GAC Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Amortization	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	104,577.98	1,254,935.81
SIT Rate and Expense	8,628	8,628	8,628	8,628	8,628	8,628	8,628	8,628	8,628	8,628	8,628	8,628	103,530
FIT Rate and Expense	33,582	33,582	33,582	33,582	33,582	33,582	33,582	33,582	33,582	33,582	33,582	33,582	402,984
Total Deferred Tax Exp - Def Dr.	42,210	42,210	42,210	42,210	42,210	42,210	42,210	42,210	42,210	42,210	42,210	42,210	506,520
Total Amortization-Tr Village	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	5,681.64
Less: GAC Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Amortization	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	473.47	5,681.64
SIT Rate and Expense	39	39	39	39	39	39	39	39	39	39	39	39	468
FIT Rate and Expense	152	152	152	152	152	152	152	152	152	152	152	152	1,824
Total Deferred Tax Exp - Def Dr.	191	191	191	191	191	191	191	191	191	191	191	191	2,292
Total Amortization-Elk Lake	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	2,685.84
Less: GAC Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Amortization	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	223.82	2,685.84
SIT Rate and Expense	18	18	18	18	18	18	18	18	18	18	18	18	216
FIT Rate and Expense	72	72	72	72	72	72	72	72	72	72	72	72	864
Total Deferred Tax Exp - Def Dr.	90	90	90	90	90	90	90	90	90	90	90	90	1,080
Total Amortization	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	13,056
Less: GAC Amortization	53,715	53,715	53,715	53,715	53,715	53,715	53,715	53,715	53,715	53,715	53,715	53,715	644,580
Net Amortization	14,863	14,863	14,863	14,863	14,863	14,863	14,863	14,863	14,863	14,863	14,863	14,863	178,556
SIT Rate and Expense	9,408	9,408	9,408	9,408	9,408	9,408	9,408	9,408	9,408	9,408	9,408	9,408	112,968
FIT Rate and Expense	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	22,812
Total Deferred Tax Exp - Def Dr.	23,381	23,381	23,381	23,381	23,381	23,381	23,381	23,381	23,381	23,381	23,381	23,381	280,572
Totals	473	473	473	473	473	473	473	473	473	473	473	473	5,676
Totals	224	224	224	224	224	224	224	224	224	224	224	224	2,688
Totals	105,053	105,053	105,053	105,053	105,053	105,053	105,053	105,053	105,053	105,053	105,053	105,053	1,260,636

