KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 OVERALL FINANCIAL SUMMARY FOR THE TWELVE MONTHS ENDED: NOVEMBER 30,2005

DATA ___BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL __ UPDATED ___ REVISED
WORKPAPER REFERENCE**NO(S).:** SCH C-2 (TOTAL COMPANY)

SCHEDULE C-1, PAGE 1 OF 4
Witness Responsible: M.A. Miller/. S. A. Valentine

		Forecasted		Forecasted	
Line		Return at	Proposed	Returnat	
No.	Description	Current Rates	Increase	Proposed Rates	
1					
2					
3	Operating Revenues	843.336.002	<u>\$7,418,793</u>	17.12% \$50,754,795	
4	On another Francisco				
5 6	Operating Expenses				
7	Operation and Maintenance	21,910,724	37,600	21,948,324	
8	Operation and Maintenance	21,310,724	37,000	21,540,524	
9	Depreciation and Amortization	7,762,685	0	7,762,685	
10	= - F	1,1 ==,1==		1,122,000	
11	Taxes Other Than Income	2,710,557	13,865	2,724,422	
12					
13	State Income Taxes	473,214	607,805	1,081,018	
14					
15	Federal Income Taxes	1,690,932	2,365,833	4.056.765	
16					
17	Total Operating Expenses	34,548,112	3,025,103	37,573,214	
18	I William Operating Income	\$8.787.890	64 202 600	\$42.404.E04	
19 20	Utility Operating Income	\$8,787,890	<u>\$4,393,690</u>	<u>\$13.181.581</u>	
21					
22	Rate Base	\$159,776,728		\$459,776,728	
23	Nate Base	<u> </u>		Ψ-00,110,120	
24					
25	Rate of Return	5.50%		8.25%	
26					
27					
28					
29					
30					
31					
32					
33 34					
34 35					
36					
37					
38					
39					
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41					
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43					
44					
45					
46 47					
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50					

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2004-00103 OVERALL FINANCIAL SUMMARY FOR THE TWELVE MONTHS ENDED: NOVEMBER 30,2005

DATA: ___BASE PERIOD_X_FORECASTEDPERIOD

N P E OF FILING: _X_ORIGINAL ___UPDATED ___ R M S E D

WORKPAPER REFERENCE NO(S).: SCH C-2 (CENTRAL DIVISION)

SCHEDULE C-1, PAGE 2 OF 4
Witness Responsible: M.A. Miller/, S. A. Valentine

		Forecasted		Forecasted	
Line		Return at	Proposed	Return at	
No.	Description	Current Rates	Increase	ProposedRates	
1					
2					
3	OperatingRevenues	\$42,417,695	\$7,047,718	16.6150% \$49,465,413	
4					
5	OperatingExpenses				
6 7	Operation and Maintenance	21,199,493	35,720	21,235,213	
8	Operation and Maintenance	21,199,493	35,720	21,233,213	
9	Depreciation and Amortization	7,648,855	0	7,648,855	
10	Depresiation and Amortization	1,512,222		.,,	
11	Taxes Other Than Income	2,650,306	13,172	2,663,478	
12					
13	State Income Taxes	476,882	577,403	1,054,285	
14				2 252 711	
15	Federal Income Taxes	1,706,216	2,247,498	3,953,714	
16 17	Total Operating Expenses	33,681,752	2,873,793	36,555,545	
18	Total Operating Expenses	33,061,732	2,013,183	50,000,040	
19	Utility OperatingIncome	#0 70F 040	\$4,173,925_	\$12,909,868	
20	, , ,				
21					
22	Rate Base	<u>\$156,483,244</u>		\$156,483,244	
23		· · · · · · · · · · · · · · · · · · ·			
24					
25	Rate of Return	5.58%		8 25%	
26					
27					
28 29					
30					
31					
32					
33					
34					
35					
36 37					
38					
39					
40					
41					
42					
43					
44					
45 46					
46 47					
48					
49					
50					

KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-001.03 OVERALL FINANCIAL SUMMARY FOR THE TWELVE MONTHS ENDED: NOVEMBER 30,2005

DATA: ___BASE PERIOD_X_FORECASTED **PERIOD**N P E OF FILING: _X_ORIGINAL ___UPDATED ____REVISED
WORKPAPER REFERENCE**NO(S).**: SCH C-2 **(TRI** VILLAGE)

SCHEDULE **C-1**, PAGE **3** OF **4** Witness Responsible: **M.A. Miller**/. S. A. Valentine

		Forecasted		Forecasted	
Line No.	Description	Return at Current Rates	Proposed Increase	Return at Proposed Rates	
1		Curion ratio		,	
2					
3 4	Operating Revenues	\$825,059	\$331,928	40.2308% \$1,156,987	
5	Operating Expenses				
6	Operating Expenses				
7	Operation and Maintenance	615.317	1,682	616,999	
8			_		
9 10	Depreciation and Amottization	106,577	0	106,577	
11	Taxes Other Than Income	54,088	620	54,708	
12					
13	State income Taxes	(2,008)	27,194	25,186	
14	Federal Income Taxes	(0.734)	105 051	97.117	
15 16	receral income raxes	(8,734)	105,851	97.117	
17	Total Operating Expenses	765.240	135,347	900,587	
18					
19	Utility Operating Income	\$59,819	\$196,581	\$256,400	
20					
2 <u>1</u> 22	Rate Base	\$3,107,867		\$3,107,867	
23		40,20.,400			
24					
25	Rate of Return	1.92%		8.25%	
26					
27 28					
29					
30					
31					
32 33					
34					
35					
36					
37					
38 39					
40					
41					
42					
43 44					
45					
46					
47					
48					
49 50					
50					

KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 OVERALL FINANCIAL SUMMARY FOR THE TWELVE MONTHS ENDED: NOVEMBER 30,2005

DATA ___BASE PERIOD_X_FORECASTED PERIOD
N P E OF **FILING**: _X_ORIGINAL __UPDATED ___ REVISED
WORKPAPER REFERENCE**NO(S)**.: SCHC-2 (ELK LAKE)

SCHEDULE C-1, PAGE 4 OF 4
Witness Responsible: M.A. Milleri. S. A. Valentine

•		Forecasted		Forecasted	
Line		Return at	Proposed	Return at	
No.	Description	Current Rates	increase	Proposed Rates	
1					
2					
3	Operating Revenues	\$93,248	\$39.147	41.9816% \$132,395	
4					
5	Operating Expenses				
6					
7	Operation and Maintenance	95,914	198	96,112	
8					
9	Depreciation and Amortization	7,253	0	7,253	
10	Tours Miles Theories			c 00c	
11 12	Taxes Mher Than Income	6,163	73	6,236	
13	State Income Taxes	(1,661)	3,208	1,547	
14	State income raxes	(1,501)	3,200	1,547	
15	Federal Income Taxes	(6,550)	12,484	5.934	
16	r odoral mosmo rakos	(0)350)			
17	Total Operating Expenses	101,119	15,963	117.082	
18					
19	Utility Operating Income	(\$7,871)	\$23,184	\$15,313	
20					
21.					
22	Rate Base	\$185,618		\$185,618	
23					
24					
25	Rate of Return	-4.24%		8.25%	
26					

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103

OVERALL FINANCIAL SUMMARY FOR THE TWELVE MONTHS ENDED: NOVEMBER 30,2005

DATA. _X_BASE PERIOD_X_FORECASTED PERIOD

TYPE OF FILING: X_ORIGINAL ___UPDATED ___ REVISED

WORKPAPER REFERENCENO(S): W/P-2,3,4,5 & 6 (TOTAL COMPANY)

SCHEDULE C-2, PAGE 1 OF 4
Witness Responsible: M,A. Miller/, S. A. Valentine

	Revenues &		Schedule	
				Revenues &
Major Group Classification	Expenses	Adjustments	Reference	Expenses
Operating Revenues				
Water Sales		(\$1,396,918)		\$ 41,803,966
Other Operating Revenues	1,045,638	486,398	Sch D-1	1,532,036
	44,246,522	(910,520)		43,336,002
Operating Expenses				
Labor	5,117,330	226,333	Sch D-1	5,343,663
PurchasedWater	340,297	11,477	Sch D-1	351,774
Fuel and Power	2,039,507	(116,868)	Sch D-1	1,922,641
Chemicals	1,359,190	(138,054)	Sch D-1	1,221,136
				238,996
				3,800,310
				1,724,407
				737,860
				230,280
				549,254
				989,860
				111,438
				348,606
				2,978,873
Maintenance- Other	1,195,232	166,394	Sch D-1	1,361,626
Total O & M Expenses	20,663,011	1,247,713		21,910,724
Depreciation	6,088,055	979,476	Sch D-1	7,067,531
Amortization	687,857	7,297	Sch D-1	695,154
GeneralTaxes				
Property and Capital Stock	2,111,251	110,519	Sch D-1	2,221,770
Gross Receipts and Sales	83,672	(5,168)	Sch D-1	78,504
Payroll	433,591	(23,308)	Sch D-1	410,283
Miscellaneous	(201)	201	Sch D-1	O
State Income Taxes	, ,			
Current	257.699	248 499	Sch E-1.5	506,198
				(32,984)
20,0,,00		(200,01.1)	55112 15	(02,001)
Federal Income Taxes				
	966 511	1 024 512	Sch F-1 5	1,991,023
				(215,294)
Deletted~ ITC	(18,020)	(4,511)	SUI E-1,3	(84,797)
T. 10				
Total Operating Expenses	33,460,198	1,087,914		34,548,112
Utility Operating Income	<u>\$10,786,324</u>			\$8 787 890
	Other Operating Revenues Operating Expenses Labor Purchased/Water Fuel and Power Chemicals Waste Disposal Management Fees Group Insurance Pensions Regulatory Expense Insurance Other than Group Customer Accounting Rents General Office Expense Miscellaneous Maintenance- Other Total O & M Expenses Depreciation Amortization General Taxes Property and Capital Stock Gross Receipts and Sales Payroll Miscellaneous	Water Sales \$43,200,884 Other Operating Revenues 1,045,638 44,246,522 44,246,522 Operating Expenses 44,246,522 Labor 5,117,330 Purchased Water 340,297 Fuel and Power 2,039,507 Chemicals 1,359,190 Waste Disposal 166,669 Management Fees 3,027,803 Group Insurance 1,559,719 Pensions 961,536 Regulatory Expense 19,712 Insurance Other than Group 488,203 Customer Accounting 852,207 Rents 73,840 General Office Expense 380,937 Miscellaneous 3,080,829 Maintenance-Other 1,195,232 Total O & M Expenses 20,663,011 Depreciation 6,088,055 Amortization 687,857 General Taxes 2,111,251 Property and Capital Stock 2,111,251 Gross Receipts and Sales 83,672 Payroll 433,591	Water Sales \$43,200,884 (\$1,396,918) Other Operating Revenues 1,045,633 486,398 44,246,522 (910,520) Operating Expenses 44,246,522 (910,520) Labor 5,117,330 226,333 Purchased Water 340,297 111,477 Fuel and Power 2,039,9507 (118,886) Chemicals 1,359,190 (138,054) Waste Disposal 166,669 72,327 Management Fees 3,027,803 772,507 Group Insurance 1,559,719 164,688 Pensions 961,536 (223,676) Regulatory Expense 19,712 210,568 Insurance Other than Group 488,203 61,051 Customer Accounting 852,207 137,653 Rents 73,640 37,598 General Office Expense 30,937 (22,331) Miscellaneous 3,080,829 (101,959) Maintenance- Other 1,195,232 166,394 Total O & M Expenses 20,663,011 1,247,713	Water Sales \$43,200,884 (\$1,396,918) Sch D-1 Other Operating Revenues 1,045,538 486,338 Sch D-1 Departing Expenses 44,246,522 (910,520) Labor 5,117,330 28,833 Sch D-1 PurchasedWater 340,287 11,477 Sch D-1 Fuel and Power 2,039,507 (116,866) Sch D-1 Chemicals 1,369,190 (138,064) Sch D-1 Waste Disposal 166,669 72,237 Sch D-1 Management Fees 3,027,803 772,507 Sch D-1 Group Insurance 1,559,719 194,888 Sch D-1 Pensions 961,536 (223,676) Sch D-1 Regulatory Expense 19,712 210,568 Sch D-1 Insurance Other than Group 488,203 61,051 Sch D-1 Rents 73,440 37,598 Sch D-1 Rents 73,440 37,598 Sch D-1 Miscellaneous 3,090,229 (101,956) Sch D-1 Miscellaneous </td

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 OVERALL FINANCIAL SUMMARY FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2005

DATA: _X_ BASE PERIOD _X_FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-2,3,4,5 & 6 (CENTRAL DIVISION)

SCHEDULE C-2, PAGE 2 OF 4
Witness Responsible: M.A. Miller/. S. A. Valentine

		Base Year			Forecasted
ine		Revenues &		Schedule	Revenues &
lo. 1	Major Group Classification	Expenses	Adjustments	Reference	Expenses
	O				
2	Operating Revenues	*	****		
3 4	Water Sales	\$42,372,006	(\$1,486,347)	Sch D-1	\$ 40,885,659
} 5	Other Operating Revenues	1,044,074	487,962	Sch D-1	1,532,036
) }	Samuration - Francisco	43,416,080	(998,385)		42,417,695
	Operating Expenses	4 000 000	204 540	0.1.0.4	5 4 40 405
	Labor	4,938,893	201,542	Sch D-1	5,140,435
	Purchased Water	61,278	10,722	Sch D-1	72,000
)	Fuel and Power	2,039,507	(116,866)	Sch D-1	1,922,641
	Chemicals	1,358,500	(138,204)	Sch D-1	1,220,296
	Waste Disposal	166,669	72,327	Sch D-1	238,996
2	Management Fees	3,027,803	748,836	Sch D-1	3,776,639
	Group Insurance	1,562,617	107,130	Sch D-1	1,669,747
	Pensions	963,675	(249,202)	Sch D-1	714,473
	Regulatory Expense	19,712	210,404	Sch D-1	230,116
	Insurance Other than Group	488,322	49,612	Sch D-1	537,934
7	Customer Accounting	849,113	128,713	Sch D-1	977,826
3	Rents	60,321	32,039	Sch D-1	92,360
	General Office Expense	366,697	(20,742)	Sch D-1	345,955
)	Miscellaneous	3,022,892	(114,872)	Sch D-1	2,908,020
	Maintenance - Other	1,191,050	161,005	Sch D-1	1,352,055
					
3	Total O & M Expenses	20,117,049	1,082,444		21,199,493
4					
5	Depreciation	6,045,715	907,986	Sch D-1	6,953,701
3	Amortization	687,857	7,297	Sch D-1	695,154
7	General Taxes				
3	Property and Capital Stock	2,111,251	66,539	Sch D-1	2,177,790
}	Gross Receipts and Sales	83,672	(5,168)	Sch D-1	78,504
	Payroll	427,345	(33,333)	Sch D-1	394,012
1	Miscellaneous	(201)	201	Sch D-1	0
2	State Income Taxes				
3	Current	251,334	259,742	Sch E-1.5	511,076
4	Deferred	255,200	(289,394)	Sch E-1.5	(34,194)
5					
6					
7	Federal Income Taxes				
8	Current	942,781	1,066,801	Sch E-1.5	2,009,582
9	Deferred	1,951,099	(2,169,668)	Sch E-1.5	(218,569)
0	Deferred - ITC	(79,820)	(4,977)	Sch E-1.5	(84,797)
1					
2					
3					
4	Total Operating Expenses	32,793,282	888,469		33,681,752
5					
6	Utility Operating Income	\$10,622,798	(\$1,886,854)		\$8,735,943
7		·			
3					
9					
••					

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 OVERALL FINANCIAL SUMMARY

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30,2005

DATA: _X_BASE PERIOD _X_FORECASTED PERIOD

N P E OF FILING: _X_ORIGINAL ___ UPDATED ___ REVISED

WORKPAPER REFERENCENO(S).: W/P-2,3,4,5 & 6 (TRI VILLAGE)

SCHEDULE C-2, PAGE 3 OF 4
Witness Responsible: M.A. Miller/, S. A. Valentine

		Base Year			Forecasted	
e		Revenues &		Schedule	Revenues &	
•	Major Group Classification	Expenses	Adjustments	Reference	Expenses	
	0					
	Operating Revenues	8704.674	440.005			
	Water Sales	\$784,374	\$40,685	Sch D-1	\$ 825,059	
	Other Operating Revenues	1,564	(1,564)	Sch D-1	0_	
		785,938	39,121		825,059	
	Operating Expenses	450 750				
	Labor	158,756	64	Sch D-1	158,820	
	Purchased Water	262,278	1,194	Sch D-1	263,472	
	Fuel and Power	0	0	Sch D-1	0	
	Chemicals	580	260	Sch D-1	840	
	Waste Disposal	0	0	Sch D-1	0	
	ManagementFees	0	20,090	Sch D-1	20,090	
	Group Insurance	(2,511)	45,227	Sch D-1	42,716	
	Pensions	(1,690)	19,965	Sch D-1	18,275	
	Regulatory Expense	0	139	Sch D-1	139	
	Insurance Other than Group	(119)	10,802	Sch D-1	10,683	
	Customer Accounting	3,094	7,794	Sch D-1	10,888	
	Rents	13,519	5,559	Sch D-1	19,078	
	General Office Expense	14,240	(11,636)	Sch D-1	2,604	
	Miscellaneous	50,318	7,859	Sch D-1	58,177	
	Maintenance - Other	3,513	6,022	Sch D-1	9,535	
	T O.A					
	Total O & M Expenses	501,978	113,339		615,317	
	5					
	Depreciation	42,340	64,237	Sch D-1	106,577	
	Amortization	0	0	Sch D-1	0	
	General Taxes	_				
	Property and Capital Stock	0	41,369	Sch D-1	41,369	
	Gross Receipts and Sales	0	0	Sch D-1	0	
	Payroll	6,246	6,473	Sch D-1	12,719	
	Miscellaneous	0	0	Sch D-1	Ō	
	State Income Taxes	7.000	(40.007)	0.5	"	
	Current	7,033	(10,297)	Sch E-1.5	(3,264)	
	Deferred	4,760	(3,504)	Sch E-1.5	1,256	
	Federal Income Taxes					
	Current	26,359	(20.050)	0-1-5-4-5	(40.000)	
	Deferred	26,359 36,389	(38,659)	Sch E-1.5	(12,300)	
	Deferred - ITC	36,389 0	(32,823)	Sch E-1.5	3,566	
	Deletted • ITC	U	0	Sch E-1 5	0	
	Total Operating Expenses	625,105	440.425		705.040	
	rotal Operating Expenses	020,100	140,135		765,240	
	I Mility On a setting In a ama	6460.822	(0404.044)		050.040	
	Utility Operating Income	\$160,833	(\$101,014)		\$50 810	

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2004-00103 OVERALL FINANCIAL SUMMARY FOR THE TWELVEMONTHS ENDED: NOVEMBER 30.2005

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-2,3,4,5 & 6 (ELK LAKE)

SCHEDULE C-2, PAGE 4 OF 4 Witness Responsible: MA. Milled. S. A. Valentine

		Base Year			Forecasted	
ine		Revenues &		Schedule	Revenues &	
No.	Major Group Classification	Expenses	Adjustments	Reference	Expenses	
2	Operating Revenues					
3	Water Sales	\$44,504	\$48,744	Sch D-1	\$ 93,248	
4	Other Operating Revenues	0	0	Sch D-1	0	
5	Outer operating revenues	44,504	48,744	Con D 1	93,248	
}	Operating Excenses		10,711		00,240	
	Labor	19,681	24,727	Sch D-1	44,408	
	PurchasedWater	16,741	(439)	Sch D-1	16,302	
	Fuel and Power	,	0	Sch D-1	0	
)	Chemicals	110	(110)	Sch D-1	ő	
- 1	Waste Disposal	0	0	Sch D-1	ŏ	
2	Management Fees	o o	3,581	Sch D-1	3,581	
3	Group Insurance	(387)	12,331	Sch D-1	11,944	
4	Pensions	(449)	5,561	Sch D-1	5,112	
5	Regulatory Expense	(449)	25	Sch D-1	5,112 25	
6	insurance Other than Group	0	637		637	
7	Insurance Other than Group Customer Accounting	0	1,146	Sch D-1 Sch D-1		
, 8	Rents	0	1,140	Sch D-1	1,146	
9		n	47		0	
0	General Office Expense	•		Sch D-1	47	
	Miscellaneous	7,619	5,057	Sch D-1	12,676	
1	Maintenance Other	669	(633)	Sch D-1	36	
2	T. 10 . 11 F					
3	Total O & M Expenses	43,984	51,930		95,914	
4						
5	Depreciation	0	7,253	Sch D-1	7,253	
3	Amortization	0	0	Sch D-1	0	
7	GeneralTaxes					
3	Property and Capital Stock	0	2,611	Sch D-1	2,611	
9	Gross Receipts and Sales	0	0	Sch D-1	0	
)	Payroll	0	3,552	Sch D-1	3,552	
1	Miscellaneous	O	0	Sch D-1	0	
2	State Income Taxes					
3	Current	(668)	(947)	Sch E-1.5	(1,615)	
4	Deferred	130	(176)	Sch E-1.5	**=*	
5						
6						
7	Federal Income Taxes					
8	Current	(2,629)	(3,630)	Sch E-1.5	(6,259)	
9	Deferred	994	(1,285)	Sch E-1.5	(291)	
0	Deferred - ITC	0	o o	Sch E-1.5	O	
1					_	
2						
3						
4	Total Operating Expenses	41,811	59,308		101,119	
5						
16	Utility Operating Income	\$2,693	(\$10,564)		(\$7,871)	
7	y -Fg	<u> </u>	<u> </u>			
, 8						
o						

KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 OVERALL FINANCIAL SUMMARY FOR THE TWELVE MONTHS ENDED NOVEMBER 30,2005

DATA'_X_BASE PERIOD___FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL___UPDATED ___REVISED
WORKPAPER REFERENCE.NO(S)* SCH.D-1 (TOTAL COMPANY)

SCHEDULEC-2 1, PAGE 1 **OF 4**Witness Responsible M A Miller/ S A Valentine

		Base Year		Base Year	
ne		Revenues &	Jurisdictional	Unadjusted	
0	Major Group Classification	Expenses	Percent	Jurisdiction	Jurisdictional Method/Description
2	Operating Revenues		400.000/	A 12 222 00 1	
3	Water Sales	\$43,200,884	100.00%	\$43,200,884	Not Applicableto Kentucky-American
4	Other Operating Revenues	1,045,638		1,045,638	Water Company
5		44,246,522		44,246,522	
6	Operating Expenses				
7	Labor	5,117,330		5,117,330	
3	Purchased Water	340,297		340,297	
9	Fuel and Power	2,039,507		2,039,507	
0	Chemicals	1,359,190		1,359,190	
11	Waste Disposal	166,669		166,669	
2	Management Fees	3,027,803		3,027,803	
13	Group Insurance	1,559,719		1,559,719	
4	Pensions	961,536		961,536	
5	Regulatory Expense	19,712		19,712	
6	Insurance Other than Group	488,203		488,203	
7	Customer Accounting	852,207		852,207	
18	Rents	73,840		73,840	
19	General Office Expense	380,937		380,937	
20	Miscellaneous	3,080,829		3,080,829	
21	Maintenance - Mher	1,195,232		1,195,232	
	ivialiteriance - iviner	1,195,252		1,193,232	
22	T-t-LOAM F	20,663,011		20,663,011	
23	Total O & M Expenses	20,663,011		20,003,011	
24	5	2 222 255		2 222 255	
25	Depreciation	6,088,055		6,088,055	
26	Amortization	687,857		687,857	
27	General Taxes				
28	Property and Capital Stock	2,111,251		2,111,251	
29	Gross Receipts and Sales	83,672		83,672	
0	Payroll	433,591		433,591	
31	Miscellaneous	(201)		(201)	
32	State Income Taxes				
33	Current	257,699		257,699	
34	Deferred	SEU UOU		260,090	
35					
36					
37	Federal Income Taxes				
38	Current	966,511		966,511	
39	Deferred	1,988,482		1,988,482	
10	Deferred - ITC	(79,820)		(79,820)	
¥1		(,-==)		(, 520)	
12					
13					
44	Total Operating Expenses	33,460,198		33,460,198	
45	i otal Operating Expenses			33,400,180	
46	Litility Operating Income	<u>\$10,786,324</u>		\$10.708.224	
47	Utility Operating Income	<u>\$10,700,324</u>		<u>\$10,786,324</u>	
4 <i>1</i> 48					
19					
+ 3					

KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 OVERALL FINANCIAL SUMMARY

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD

N P E OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED

WORKPAPER REFERENCENO(S):: SCH D-1 (CENTRAL DIVISION)

SCHEDULE C-2.1, PAGE 2 OF 4
Witness Responsible: M.A. Miller/. S. A. Valentine

•	<u> </u>	Base Year		Base Year	·
Line		Revenues &	Jurisdictional	Unadjusted	
No.	Major Group Classification	Expenses	Percent	Jurisdiction	Jurisdictional Method/Description
1					
2	Operating Revenues				
3	Water Sales	\$42,372,006	100,00%	\$42,372,006	Not Applicableto Kentucky-American
4	Other Operating Revenues	1,044,074_	·	1,044,074	Water Company
5	· -	43,416,080		43,416,080	
6	Operating Expenses				
7	Labor	4,938,893		4,938,893	
8	Purchased Water	61,278		61,278	
9	Fuel and Power	2,039,507		2,039,507	
10	Chemicals	1,358,500		1,358,500	
11	Waste Disposal	166,669		166,669	
12	Management Fees	3,027,803		3,027,803	
13	Group Insurance	1,562,617		1,562,617	
14	Pensions	963,675		963,675	
15	Regulatory Expense	19,712		19,712	
16	Insurance Other than Group	488,322		488,322	
17	Customer Accounting	849,113		849,113	
18	Rents	60,321		60,321	
19	General Office Expense	366,697		366,697	
20	Miscellaneous	3,022,892		3,022,892	
21	Maintenance - Other	1,191,050		1,191,050	
22					
23	Total O & M Expenses	20,117,049		20,117,049	
24	·				
25	Depreciation	6,045,715		6,045,715	
26	Amortization	687,857		687,857	
27	General Taxes				
28	Property and Capital Stock	2,111,251		2,111,251	
29	Gross Receipts and Sales	83,672		83,672	
30	Payroll	427,345		427,345	
31	Miscellaneous	(201)		(201)	
32	State Income Taxes				
33	Current	251 334		251,334	
34	Deferred			255,200	
35					
36					
37	Federal Income Taxes				
38	Current	942,781		942,781	
39	Deferred	1,951,099		1,951,099	
40	Deferred * ITC	(79,820)		(79,820)	
41					
42					
43					
44	Total Operating Expenses	32,793,282		32,793,282	
45		_			
46	Utility Operating Income	\$10,622,798		\$10,622,798	
47					

KENTUCKY-AMERICANWATER COMPANY CASE NO: 200440103 OVERALL FINANCIAL SUMMARY FOR THE TWELVE MONTHS ENDED: NOVEMBER 30,2005

DATA: _X_BASE PERIOD___FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-1 (TRI VILLAGE)

SCHEDULE C-2.1, PAGE 3 OF 4 Witness Responsible: MA Milled. S. A. Valentine

		Base Year		Base Year	
Line	Maiar Orang Olasaifi artisa	Revenues&	Jurisdictional	Unadjusted	to all all and an all daths of December 2
No.	Major Group Classification	Expenses	Percent	Jurisdiction	Jurisdictional Method/Description
1 2	Operating Revenues				
3	Water Sales	\$764,374	100.00%	\$784,374	Not Applicable to Kentucky-American
4	Other Operating Revenues	1,564	100.00%		
5	Other Operating Revenues	765,938		1,564 785,938	Water Company
6	Operating Expenses	765,556			
7	Labor	158,756		158,756	
8	PurchasedWater	262,276		262,278	
9	Fud and Power	0		0	
10	Chemicals	580		580	
11	Waste Disposal	0		0	
12	Management Fees	0		0	
13	Group Insurance	(2,511)		(2,511)	
14	Pensions	(1,690)		(1,690)	
15	RegulatoryExpense	0		0	
16	Insurance Other than Group	(119)		(119)	
17	Customer Accounting	3.094		3,094	
18	Rents	13,519		13,519	
19	General Office Expense	14,240		14,240	
20	Miscellaneous	50,318		50,316	
21	Maintenance- Other	3,513		3,513	
22	T-1-10 OM Fire	501.000			
23 24	Total O & M Expenses	501,978		501,978	
	Dennesiation	42, 240		40.240	
25 26	Depreciation Amortization	42,340 0		42,340 a	
27	General Taxes	O O		a	
28	Property and Capital Stock	0		0	
29	Gross Receipts and Sales	0		0	
30	Payroll	6,246		6,246	
31	Miscellaneous	0		0	
32	State Income Taxes				
33	Current	7,033		7,033	
34	Deferred	4,760		4,760	
35					
36					
37	Federal Income Taxes				
38	Current	26.359		26,359	
39	Deferred	36,389		36,389	
40	Deferred - ITC	0		0	
41					
42 43					
43	Total Operating Expenses	625.105		625,105	
45	Total Operating Expenses	023.103		023,105	
46	Utility Operating Income	\$160,633		\$160.833	
	ounty Operating Intonie	\$100,033		\$100.033	
47					

KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 OVERALL FINANCIAL SUMMARY FOR THE TWELVE MONTHS ENDED: NOVEMBER 30.2005

DATA: _X_BASE PERIOD ___ FORECASTED PERIOD

TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED

WORKPAPER REFERENCENO(S).: SCH D-1 (ELK LAKE)

SCHEDULE **C-2.1**, PAGE 4 OF 4 Witness Responsible: **M.A. Miller/. S.** A. Valentine

Line		Base Year Revenues &	Jurisdictional	Base Year Unadjusted	
No.	Major Group Classification	Expenses	Percent	Jurisdiction	Jurisdictional Method/Description
1	iviajor Group Crassification	Expenses	reicent	Julisuiciion	Junsaictional <u>Meditor/Description</u>
2	Operating Revenues				
3	Water Sales	\$44,504	100.00%	\$44,504	Not Applicable to Kentucky American
			100.00%		Not Applicableto Kentucky-American
4 5	Other Operating Revenues			0	Water Company
6	B	44,504		44,504	
•	Operating Expenses				
7	Labor	19,681		19,681	
8	Purchased Water	16,741		16,741	
9	Fuel and Power	0			
10	Chemicals	110		110	
11	Waste Disposal	0		0	
12	ManagementFees	0		0	
13	Group Insurance	(387)		(387)	
14	Pensions	(449)		(449)	
15	Regulatory Expense	0		0	
16	Insurance Other than Group	0		0	
17	Customer Accounting	0		0	
18	Rents	0		0	
19	General Office Expense	0		0	
20	Miscellaneous	7,619		7,619	
21	Maintenance - Other	669		669	
22					
23	Total O & M Expenses	43,984		43,984	
24					
25	Depreciation	σ		0	
26	Amortization	0		0	
27	General Taxes				
28	Property and Capital Stock	0		0	
29	Gross Receipts and Sales	O		0	
30	Payroll	0		0	
31	Miscellaneous	O		0	
32	State income Taxes				
33	Current	(668)		(668)	
34	Deferred	130		130	
35					
36					
37	Federal Income Taxes				
38	Current	(2,629)		(2,629)	
39	Deferred	994		994	
40	Deferred - ITC	0		0	
41					
42					
43					
44	Total Operating Expenses	41,811		41,811	
45					
46	Utility Operating Income	<u>\$2,693</u>		\$2,693	
47					