

Kentucky American Water Company
Journal Entry
To record the acquisition of Tri Village

Journal entry to record purchase including deferred acquisition costs:

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
101000.348000	Other Tangible Property	1,807,999.83	
131312	Cash		1,807,999.83

Journal entry to record assets original cost, accumulated depreciation, and acquisition adjustment

101000.303200	Land & Land Rights SS	12,389.00	
101000.311200	Electric Pumping Equipment	126,875.00	
101000.320100	Water Treatment Equipment	51,538.00	
101000.333000	Services	60,264.00	
101000.335000	Hydrants	18,018.00	
101000.340220	Computers & Peripherals Personal	5,821.79	
101000.340100	Office Furniture & Equipment	2,563.16	
101000.340330	Computer Software Other	5,906.95	
101000.340500	Other Office Equipment	5,166.10	
101000.341100	Trans Equipment Lt Duty Trucks	9,500.00	
101000.341200	Trans Equipment Hvy Duty Trucks	5,000.00	
101000.341400	Trans Equipment Other	2,500.00	
101000.343000	Tools, shop, garage equipment	4,566.00	
101000.345000	Power operated equipment	35,704.00	
101000.346100	Comm-equipment non telephone	2,718.00	
101000.304100	Structures & Imp SS	38,882.00	
101000.330100	Distribution Reservoirs & Standpipes	888,384.59	
101000.331100	Transmission & Distribution Mains	1,735,536.00	
101000.331200	T D Mains 6" to 8"	782,433.00	
108105	Accumulated Depreciation		834,073.00
114100	Acquisition adjustment	222,197.24	
101000.348000	Other Tangible Property		1,807,999.83
271110	CIAC		1,682,879.00
101000.334120	Meters	308,989.00	