COMPANY: KENTUCKY-AMERICAN WATER COMPANY Tax Depreciation Rates Half Year Convention Case No. 2004-00103 Revised

Year 1	Jan	Feb	Mar	Apr	May	uil.	1511	DIA	Son	100	, cold	
25 Yr Water Property	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	%00%	%UU C	%00 6	300%	7000	7000
7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14 29%	14 29%	14 29%	1/ 20%	14 200/6	44.2007
5 Year Property	20.00%	20.00%	20.00%	20,00%	20.00%	%00.02	%00.02	20 00%	20 00%	20.00%	7000.00	14.2970
3 Year Property	33.33%	33.33%	33.33%	33.33%	33.33%	33 33%	33 33%	33 33%	33 3307	00.00%	20.00%	20.00%
Real Property	2.461%	2.247%	2 033%	1 819%	1 605%	1 301%	4 47707	00.00%	33.33 /8	02.33%	33.33%	33.33%
Bonus Depreciation	20.000%	20.000%	50.000%	20.000%	20 000%	50 000%	50 000%	50.000%	60.0000	0.030%	0.321%	0.107%
					10/2020	00.000	00.00	20.000	30,000.70	0000000	%000.0c	%000.0c
Year 2												
25 Yr Water Property	4.00%	4.00%	4.00%	4.00%	4.00%	4 00%	4 00%	4 00%	7 00%	7000	7000	7 0000
7 Year Property	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24 49%	24 49%	24 49%	24.40%	4.00%	24 400%
5 Year Property	32.00%	32.00%	32.00%	32.00%	32 00%	32.00%	32 00%	32 00%	32.00%	20,000	0/64:47 0/64:47	22,000,
3 Year Property	44.45%	44.45%	44 45%	44 45%	44.45%	AA AE02.	44 450/	44 4597	32.0070	32.00%	32.00%	32.00%
Real Property	2 564%	2 564%	2 564%	2 56.4%	2 56.40%	75.40/	2000	0/04:44	20,010	44.45%	44.45%	44.45%
		20.50.	2:001/0	4.001/0	4.004/0	2.30470	7.30470	7.304%	7.564%	7.564%	2.564%	2.564%
Voor 2												
C loai												
25 Yr Water Property	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4 00%
7 Year Property	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17 49%	17 49%	17 49%
5 Year Property	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19 20%	19 20%	19 20%	19 20%	19 20%	40.20%
3 Year Property	14.810%	14.81%	14.81%	14.81%	14.81%	14.81%	14.81%	14.81%	14 81%	14 81%	14.81%	17.5070
Real Property	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2 564%	2 564%	2 564%	2 56.4%	2 56.4%	7 5640
								i	0/1-00:1	2,502	6, 5001/0	2.304 /0

Kentucky-A	Kentucky-American Water Company												
Case No 2004-00102	UPIS Additions per Construction File		27,920,798										
Revised		120 1000	FOR 2004	Max 2004	7000	1000	, 000						
301000	ORGANIZATION	Jail-1900	160-2004	Iviar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-2004	Sep-2004	Oct-2004	Nov-2004	Dec-2004
302000	FRANCHISE/CONSENTS		0	0	0	0	0	0	0	pc	0 0	0 0	0
303100	OTHE P/E INTANGIBLES		0	0	0	0	0	0	0	0	0	0	o
303600	OTHER P/E COMPREHENSIVE STUDIES		0	0	0	0	0	0	0	0		0	C
310100	WATER RIGHTS		0	0	0	0	0	0	0	0	0	0	0
310300	NESERVOIR LAND		0	0	0	0	0	0	0	0		0	0
311000	SS STRICTIRES & IMPROVEMENTS	(8.460)	0	0	234,422	100	0	0 (0	0		0	0
312000	COLL & IMPOLINDING RESERV	(0,100)	5 0	0	0	445,076	0	0	0	0		0	0
313000	LAKE, RIVER, & OTHER INTAKES		0	0 0	0 0	0	0	0	0	0		0	0
314000	WELLS & SPRINGS		0 0	0		0		0	0	0	0	0	0
316000	SUPPLY MAINS		0	0	0 0	0	0 0		0	0 0		0	0 0
320000	PUMPING LAND & LAND RIGHTS		0	0	0	0	0 0	0		0		0	0
321000	PUMPING STRUCTURES & IMPROVEMENTS		0	0	0	0	0	0	0	0	0		
322000	BOILER PLANT EQUIPMENT		0	0	0	0	0	0	0	0		0	o c
323200	OTHER POWER PROD EQPT		0		0	0	0	0	0	0		0	0 0
325000	ELECTRIC PUMPING EQUIPMENT		33,650	33	0	0	0	0	0	0		0	0
326000	DIESEL PUMPING EQUIPMENT		0		0	0	0	0	0	0		0	0
328200	GASOLINE PUMPING EQPT		0		0	0	0	0	0	0		0	C
328300	OTHER PUMPING EQUIPMENT		0		0	0	0	0	0	0		c	C
330000	LAND AND LAND RIGHTS		0		0	0	0	0	0	0		0	C
331000	WT STRUCTURES & IMPROVMNT		0		0	0	0	0	0	0		0	0
332000	WATER TREATMENT EQUIPMENT	(7,887)	262,620	93	20,000	10,000	0	0	0	0		0	0
334000	WATER TREATMENT - GAC		0		0	0	0	0	0	0		0	0
340000	T & D I AND LAND RIGH IS		1,082		0	0	0	0	0	0		0	0
340100	TO DIAND & RIGHTS OF WAY		0	0	0	0	0	0	0	0		0	0
340100	T & D DIGHTS OF WAY		0	İ	0	0	0	0	0	0		0	0
340200	DIST DES & STANDOIDE LAND		0		0	0	0	0	0	0		0	0
341000	T & D STRICTIBES & IMP		0		0	0 0	0	0	0	0		0	0
342000	DIST RES & STANDEIDES		0 6		0	0	0	0	0	0		0	0
343000	T & D MAINS	370 000	3/	1	0	0	0	1,495,082	0	0		0	0
345000	SERVICES	303,273	407,340	240,807	222,000	287,000	398,000	504,000	525,000	462,000		399,000	1,585,151
346000	METERS	(20,412)	(19,000)		000,611	130,000	145,000	000,771	196,000	169,000	201,00	164,000	130,950
346100	METERS - BRONZE CASE		0	0			0	0	0	0	0 0	0	0
346200	METERS - PLASTIC CASE	284.204	1.125	1 575	30.000	80 000	000 00	21 800	0000	000000	0 40	0 00	0 0
346300	METERS - OTHER		35,000		1,500	200	200,03	1,000	000	000,00	1 500	000,00	07,500
347000	METER INSTALLATIONS	(18,314)	25,255	65,305	40,500	40,250	120,250	79.800	90.250	117 250	104 800	80.250	82 750
348000	HYDRANTS	24,043	104,008	116,508	13,000	25,000	34,000	26,000	27.000	27,000	38,000	34 000	34 000
389200	STORES SHOP & GARAGE LAND		0	0	0	0		0	0	0	0	0	000,40
390100	OFFICE STRUCTURES		26,626	26,626	0	0	0	0	0	0	0	0	0
390200	STORES, SHOP & GAR STRUCT		0	0	0	0	0	0	0	0	0	0	0
390300	MISC STRUCTURES	189	0	20,000	0	0	0	449,089	0	0	0	0	0
391100	OFFICE FURNITURE		0	0	0	0	0	0	0	0	0	0	0
391200	DEPSONAL COMP & PERIPH EQP.	L	0	0	2,100	0	- (0	0	0		0	0
301210	OTHER OFFICE MACE & TONE	6)	6,488	6,488	2,900	2,000	5,000	5,000	5,000	5,000	5,000	5,000	10,000
391230	OFFICE MACH & FORT - SOFTWARE		0	0	0	0	0	0	0	0	0	0	0
391250	MAINERAME SOFTWARE		0 469	0 4E2		0	0	0	0	0	0	0	0
391260	PERSONAL COMP SOFTWARE		0,0	0,133	0	0	0	0	0	0 0	0	0	611,053
391280	OTHER SOFTWARE	16.684	0	0 0	0	405 230			0	0	0	0	0
391300	OTHER OFFICE EQUIPMENT		0	0	0	007,001	0	0 0	0	0 0	0	0	0
392110	TRANS EQUIP - LIGHT TRUCKS		0	0	0	15 000	0	0 0	0 0	0	0	0	
					,	222	,	,				2	2

Kentucky-A	Kentucky-American Water Company												
UPIS Additi	UPIS Additions per Construction File		27.920.798										
Case No. 2004-00103	104-00103												
Revised		Jan-1900	Feb-2004	Mar-2004	Apr-2004	Mav-2004	Jun-2004	Jul-2004	Aug-2004	Sep. 2004	Oct 2004	Nov. 2004	2007
392120	TRANS EQUIP - HEAVY TRUCKS		3,731		0	20.000	0	0	C	007.000	100730	1002-001	Dec-2004
392200	TRANS EQUIP - CARS		0	0	0	0	C			0	0		0
392300	OTHER TRANS EQUIP		0		30.000	0	0	0	0	0 0			
393000	STORES EQUIPMENT		0	0	0	0	C	0		0 0	0		
394000	TOOLS, SHOP, & GARAGE EQUIP		0	5,10	0	0	0	5.000	2 000	2 000	1 400	1 800	0 00
395000	LABORATORY EQUIPMENT		0		5.000	5.000	5.000	C	0	5	004,	2000,2	004,0
396000	POWER OPERATED EQUIPMENT	-	0		0	0	0	0	0	0	00,5	2	000,6
397000	COMMUNICATION EQUIPMENT		3,120	3,12	0	0	0	C		0	0		
397100	COMMUNICATION EQUIPMENT		0		0	0	O	0		0 0	0		
397200	COMMUNICATION EQUIPMENT		0		0	0	0	0	0 0	0 0	0 0		0
398000	MISC EQUIPMENT		4,621		c	0	0	0	3 000	0		000	0 0
399000	OTHER TANGIBLE PROPERTY		2,802	2.802	0	c	0 0		000,5		0	000,6	000'6
354100	COLLECTIVE SYSTEM STRUCTURES SWR		0		o	0	0	0 0		0	0)
371100	ELECTRIC PUMPINING EQUIPMENT SWR		0	0	0	> 0	0 0		0 0	0	0	0	0
)					5		0	0
	TOTAL UTILITY PLANT IN SERVICE	573,697	964,164	1,135,274	716,422	1,467,556	727,250	2,794,071	908,250	823,250	944,750	757,250	2.531,404
Kentucky-A	Kentucky-American Water Company	Total Tax Additions 2000	itions 2000	10.532.987									
Segregation	Segregation of Tax Basis Property	Total Land		234,422	10,298,565								
Case No. 2004-00103	04-00103												
		Jan-1900	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-2004	Sep-2004	Oct-2004	Nov-2004	Dec-2004
	WATER PROPERTY	\$540.709	\$1,143,770	\$1 162 689	\$173.578	497 282	\$208 AAE	£4 740 700	007.4700	400	007		
	OFFICE FURN. & FIX.	75	6.488		5,000	202,120	5,000	41,740,790	544,768	\$97,196	\$881,166	\$336,096	\$1,470,847
	SOFTWARE	16,684	6,153	6,153	200	405 230	000,0	000,6	000,6	000,6	000,6	000,6	10,000
	LIGHT TRUCKS	0	0		0	15,000				0	0	0	611,053
	CARS	0	0	0	0	2	0		0			٥٥	0
	HEAVY TRUCKS	0	3,731	33.73	0	20 000	0			0	0	0	0
	COMMUNICATION EQUIPMENT	0	3,120		0	C	0	0	0	5 0		0	5 6
	BUILDINGS	(7,971)	0		0	445.076	C	449 089	0			0	
	Land	0	0		234,422	0	0	0	0	0 0	0		
	Total Tax Basis Property	549,497	1,163,262	1,232,181	413,000	987,588	213,446	2,202,887	349,768	102.196	886.166	341 096	2 091 900
	Check Total before Temporary Diff	24 200	(100 000)	100 907	200 400	000 017	100					200,110	2001
		24,200	(98),680)	(30,307)	303,422	4/9,968	513,804	591,184	558,482	721,054	58,584	416,154	439,504
	Book AFUDC	13,366	31,748	36,346	42,426	46,431	45.073	35.727	40 468	47 088	54 691	53 767	47 BEO
	Tax AFUDC	24,626	13,646	14,853	16,404	17,663	20,069	14,943	16,386	18,634	21,107	23.213	17.146
	Not Not a to Caldoon and Not											1	2
	Not Noti-taxable Cust Advictac	35,460	(217,200)	(118,400)	277,400	451,200	488,800	570,400	534,400	692,600	25,000	385,600	408,800
	Total Net Temporary Differences	24,200	(199,098)	(96,907)	303,422	479,968	513,804	591,184	558,482	721.054	58.584	416 154	439 504
	F											Ó	100,00
	Check Lotal	0	C	C	c	_			-		•		ľ

Kentucky-A UPIS Additi	Kentucky-American Water Company UPIS Additions per Construction File											
Case No. 2004-00103 Revised	004-00103	Jan-2005	Feb-2005	Mar-2005	Apr. 2005	May-2005	1110 200E	3000 hil	3000 8114	3000 400	1000	1000
301000	ORGANIZATION	0	0	0	0007-1017	0	002-100	July	0007-8nv	Onoz-dae	OCI-ZOO	COOZ-AON
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0		0	0		
303100	OTHE P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0
303600	OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	İ	0	0		
310100	WATER RIGHTS	O	0	0	0	0	0		0	0		
310200	RESERVOIR LAND	0	0	0	0	0	0		0	0		
310300	OTHER SS LAND	0	0	0	0	0	0		0	0		
311000	SS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0		0	0		
312000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0		0	0		
313000	LAKE, KIVEK, & OTHER INTAKES	0	0	0	0	0	0		0	0		
314000	WELLS & SPRINGS	0	0	0	0	0	0		0	0		
316000	SUPPLY MAINS	٥	0	0	0	0	0		0	0		
320000	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0		0	0		
321000	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0		0	0		
322000	BOILER PLANT EQUIPMENT	0	0	0	0	0	0		0	0		
323200	OTHER POWER PROD EQPT	0	0	0	0	0	0		0	0		
325000	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	10	0	10.000	10	
326000	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0		0	0		
328200	GASOLINE PUMPING EQPT	0	0	0	0	0	0		0	0	0	0
328300	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0		0	0	0	0
330000	LAND AND LAND RIGHTS	0	0	0	0	0	0		0	0	0	0
331000	WT STRUCTURES & IMPROVMNT	0	0		0		0		0	0	0	0
332000	WATER TREATMENT EQUIPMENT	4,750	8,600	14,300	4,000	10,300	274,100	8	5,000	26,400	22,200	11,000
334000	WATER TREATMENT - GAC	0	0	0	0	0	0		0	0	0	0
340000	LAND AND LAND RIGHTS	0	0	0	0	0	0		0	0	0	0
340100	T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0		,	0	0	0
340110	T & D LAND	0	0	0	0	0	0		0	0	0	0
340120	I & D RIGHTS OF WAY	0	0	0	0	0	0		0	0	0	0
340200	T S D STELLOTTING S	0	0	o	0	0	0		0	0	0	0
341000	S D SI RUCI URES & IMP	0	0	0	0	0	0		0	0	0	0
342000	T S PASSING	0	0	0	0	0	0	~		0	0	2,700,000
345000	O EDVIOLE	467,000		340,655	402,875	384,395	355,190	374,800	2	378,205	377,215	649,655
345000	METERS	116,050	44,300	71,500	136,900	88,500	133,200	130,300	179,900	173,100	304,100	208,100
34000	MEIERO POSITION	0	0		0	0	0	0	٥	0	0	0
346100	METERS - BRONZE CASE	0		0	0	0	0	0	0	0	0	0
346200	METERS - PLASTIC CASE	70,000	24,10	62,800	54,000	132,700	45,000	61,450	30,000	33,000	41,450	40,000
347000	METERS - OTHER	006,1	0 00	0	1,500		0	1,500	0	0	1,500	0
348000	HYDRANTS	37,000	13 900	30,200	79,900	107,700	120,100	98,100	00/9/	74,900	111,200	89,200
389200	STORES SHOP & GARAGE LAND	000	2	22, 130	004,03	000,02	30,400	000,00	20,300	000,10	34,300	28,100
390100	OFFICE STRUCTURES	0	0	C	C	0	2 500	8 200	0	000	1 400	3 000
390200	STORES, SHOP & GAR STRUCT	0	0	0	0	0	000,4	07,0		0	2	000,5
390300	MISC STRUCTURES	0	0	0	0	0	C	1 337 751	0	0	0 0	0 0
391100	OFFICE FURNITURE	0	0	0	0	0	0	0		0 0	0 0	0 0
391200	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	5,000	5.000	0	0	0	0
391210	PERSONAL COMP & PERIPH EQPT	15,000	200	5,800	6,100	7,700	5,400	9,200	4,200	3.300	3.200	3.800
391220	OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0		0	0	
391230	OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
391250	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
391260	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
391280	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
391300	THER OFFICE EQUIPMEN	0	0	0		0	0	0	0	0	0	0
032110	INAMO EQUIP - EIGHT TROCKS		D	0	15,000	30,000	15,000	0	0	0	0	0

Kentucky-A	Kentucky-American Water Company											
UPIS Additi	UPIS Additions per Construction File											
Case No. 2004-00103	104-00103											
Revised		Jan-2005	Feb-2005	Mar-2005	Apr-2005	Mav-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005
392120	TRANS EQUIP - HEAVY TRUCKS	0	0	35,000	35,000	35,000	0	0	0	C	0007.00	0007
392200	TRANS EQUIP - CARS	0	20,000	0	0	0	0	0	0	0	0	0
392300	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	O
393000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	o	0
394000	TOOLS, SHOP, & GARAGE EQUIP	2,000	5,000	5,000	7,200	5,000	10,000	10,000	10,000	0000	5.000	7.800
395000	LABORATORY EQUIPMENT	10,900	12,000	15,000	19,000	22,900	36,800	10,300	006'6	10,300	13.700	20,400
396000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
397000	COMMUNICATION EQUIPMENT	0	300	4,200	4,400	5,500	5,000	2.000	3.000	2.000	500	300
397100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
397200	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
398000	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	6 000	3 000
399000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	c	C		000	000,0
354100	COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0 0	0 0	0	0	
371100	ELECTRIC PUMPINING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE	787,550	393,050	606,555	794,275	856,295	1,043,690	3,562,027	661,790	749,605	931,965	3.764.355
Kentucky-A	Kentucky-American Water Company	Total Additions 2001	, 2001	10,709,515								
Segregation	Segregation of Tax Basis Property	Total Land		0	10,709,515							
Case No. 2004-00103	104-00103											
		Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005
	WATER PROPERTY	e522 183	800 046	4560 575	9000 011	010 0504	4100000	, , ,				
	OFFICE FILEN & FIX	45.000	903,210	9200,372	4280,877	\$3/9,353	\$739,903	\$2,006,861	\$208,036	\$286,830	\$972,058	\$3,231,675
	SOFTWARE	000,61	000	008,6	6,100	7,700	10,400	14,200	4,200	3,300	3,200	3,800
	SACTURE FIGURE		5	Э	0	0	0	0	0	0	0	0
	LIGHT TRUCKS	0	0	0	15,000	30,000	15,000	0	0	0	0	0
	CARO	0	20,000	0	0	0	0	0	0	0	0	0
	HEAVY IRUCKS	0	0	35,000	35,000	35,000	0	0	0	0	0	0
	COMMUNICATION EQUIPMENT	0	300	4,200	4,400	5,500	5,000	2,000	3,000	2,000	200	300
	BUILDINGS	0	0	0	0	0	0	1,337,751	0	0	0	0
	Land	0	0	0	0	0	0	0	0	0	0	0
	lotal lax basis Property	537,183	104,016	413,372	347,377	457,553	770,303	3,360,812	215,236	292,130	975,758	3,235,775
	Check Total before Temporary Diff	250,367	289,034	193,183	446,898	398,742	273,387	201,215	446,554	457,475	(43,793)	528,580
	Book AFUDC	51 541	56.084	61 558	66 05/	74 000	02770	75 555	ED 2027	100.00	100	10000
	Town	5, 1	11,00	000,10	400,000	670'17	97,479	40,000	52,237	29,261	65,544	243,367
	I AX AFUDC	17,174	17,730	19,575	21,376	22,727	22,891	10,780	12,763	15,426	17,817	19,427
	Net Non-taxable Cust Adv/CIAC	216,000	250,680	151,200	401,320	350,440	233,800	166,440	407,080	413,640	(91,520)	304,640
	Total Net Temporary Differences	250,367	289,034	193,183	446,898	398.742	273.387	201.215	446.554	457.475	(43 793)	528 580
											(2011)	200,030
	Check Total	0	0	0	0	0	0	0	0	0	0	0

4,5,401 1,7,202 1,7,203 4,7,102 1,7,203 <t< th=""><th>Jan-2004 Feb-2004 Mar-2004 Apr-2004 May-2004 540,709 1143,770 1162,689 173,578 07.28</th></t<>	Jan-2004 Feb-2004 Mar-2004 Apr-2004 May-2004 540,709 1143,770 1162,689 173,578 07.28
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384,647 556,730 744,102 1,081,121 1,453,451 1838,351 2,373,288 2,994,287 1,376,683 1,311,602 2,022,118 1,881,546 1,539,601 1,604,811 1,241,998 1,576,224 1,576,224 337,020 372,329 384,900 534,937 620,999 1,576,224 1,576,224 1,572,83 187,372 337,020 372,329 384,900 534,937 620,999 1,576,224 1,572,83 187,372 337,020 372,329 384,900 534,937 623,174 623	000,000
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795,257 810,546 960,194 995,503 1,008,074 1,158,111 1,244,173 2,199,388 3,672,600 4,483,146 5,443,339 6,438,843 7,446,917 8,605,028 9,849,201 12,046,599 556,730 744,102 1,081,121 1,453,451 1,838,351 2,373,288 2,994,287 4,570,511	0
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5 6 7 8 9 10	23,428 100,281 237,506 384,
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Tax Depreciation lindsey.xls

∠ ⊢	KENTUCKY-AMERICAN WATER COMPANY	TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE	
	Ä	TAX	•

Case No. 2004-00103 For the Year 2005 Revised			
	e No. 2004-00	Yea	Revised

Revised													
TWENTY-FIVE YEAR PROPERTY	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Dec-2005	2005
WATER PROPERTY	522,183	83,216	368,372	286,877	379,353	739,903	2,006,861	208,036	286,830	972,058	3,231,675	0	9,085,364
BONUS DEPRECIATION													
N.D.B. (LINE-8 @100%)	522,183			286,877	379,353	739,903	2,006,861	208,036	286,830	972,058	3,231,675	-	9,085,364
ACCUMULATED	522,183	605,399	973,771	1,260,648	1,640,001	2,379,904	4,386,765	4,594,801	4,881,631	5,853,689	9,085,364	9,085,364	
DEPRECIATION	10,444	1,664	7,367	5,738	7,587	14,798	40,137	4,161	5,737	19,441	64,634	0	
ACCUM DEPRECIATION	10,444	12,108	19,475	25,213	32,800	47,598	87,735	91,896	97,633	117,074	181,708	181,708	
SEVEN YEAR PROPERTY													
OFFICE FURN. & FIX.	15,000		5,800	6,100	7,700	10,400	14,200	4,200	3,300	3,200	3,800	0	74.200
N.D.B. (LINES 17-19 @100%)	15,000			6,100	7,700	10,400	14,200	4,200	3,300	3,200	3,800	0	74,200
ACCUMULATED	15,000	15,500	21,300	27,400	35,100	45,500	59,700	63,900	•	70,400	74.200	74.200	
DEPRECIATION	2,144	71	829	872	1,100	1,486	2,029	900	472	457	543	0	
ACCUM DEPRECIATION	2,144	2,215	3,044	3,916	5,016	6,502	8,531	9,131	6,603	10,060	10.603	10.603	
FIVE YEAR PROPERTY													
LIGHT TRUCKS	0	0		15,000	30,000	15,000	0	0	0	0	0	o	60,000
CARS	0	20,000	0	0	0	0	0	0	0	0	0	0	20.000
HEAVY TRUCKS	0	0	35,000	35,000	35,000	0	0	0	ō	0	0	0	105,000
COMMUNICATION EQUIPMENT	0	300	4,200	4,400	5,500	5,000	2,000	3,000	2,000	200	300	0	27.200
N.D.B. (LINES 17-19 @100%)	0	20,300	39,200	54,400	70,500	20,000	2,000	3,000	2,000	200	300	0	212,200
ACCUMULATED	0	20,300		113,900	184,400	204,400	206,400	209,400	211,400	211,900	212,200	212,200	
DEPRECIATION	0	4,060	7,840	10,880	14,100	4,000	400	900	400	100	9	0	
ACCUM DEPRECIATION	0	4,060	11,900	22,780	36,880	40,880	41,280	41,880	42,280	42,380	42,440	42,440	
THREE YEAR PROPERTY						Ī							
SOFTWARE	0		0	0	0	0	0	0	0	0	0	0	0
N.D.B. (LINES 17-19 @100%)	0 0	0	0 0	0 0	0	0 (0	0	0	0	0	-6	0
DEPRECIATION	5 0		0	0 0	0 0	0 0	0	0	0	0	0	0	
ACCUM DEPRECIATION	0		0	0 0	0	0		0	0	0 0	0 0	0	
						5	5	5	P	5	2	0	
REAL PROPERTY													
BUILDINGS	0	0	0	0	o	0	1,337,751	0	0	0	O	С	1 337 751
ACCUMULATED	0	0	0	0	0	0	1,337,751	1.337.751	1.337.751	1.337.751	1 337 751	1 337 751	100,
DEPRECIATION	0	0	0	0	0	0	15,745	0	0	0	0	0	
ACCUM DEPRECIATION	0	0	0	0	0	0	15,745	15,745	15,745	15,745	15,745	15,745	
TOTAL ACCILM DEPR	12 588	10 303	24 440	000	94 600	000	470 004	010 017					
LESS: PROV. YEAR TO DATE	0		2,625	4.755	8.419	16.703	133,281	787 87	192,691	807,081	250,496	250,496	
SUBTOTAL	12,588	Ì	31,794	47,154	66,277	78,277	125,405	109,865	94,501	90,874	125,820	62,910	
REMAINING PERIODS	12	11	10	ð	80	7	9	ະດ	4	<u></u> ෆ	2	-	
MONTHLY PROV.(LINE 54/LINE 56)	1,049	1,576	3,179	5,239	8,285	11,182	20,901	21,973	23,625	30,291	62,910	62,910	253,121
ON CURRENT ADDITIONS											Total Tax Basis Additions	Additions	10 709 515
DEPRECIATION ON PROPERTY @		l											20,00
UPIS Prior to 2004	604,914	ŏ	604,914	604,914	604,914	604,914	604,914	604,914	604,914	604,914	604,914	604,914	7,258,968
2005 Additions	1,049			5,239	8,285	11,182	20,901	21,973	23,625	30,291	62,910	62,910	253,121
2004 Additions in 2005	57,716			57,716	57,716	57,716	57,716	57,716	57,716	57,716	57,716	57,716	692,592
TOTAL DEPRECIATION	663,679	664,206	665,809	667,869	670,915	673,812	683,531	684,603	686,255	692,921	725,540	725,540	8,204,681
ACCOMODA	870,500	7	1,993,694	2,661,564	3,332,478	4,006,291	4,689,821	5,374,425	6,060,680	6,753,601	7,479,141	8,204,681	
Accum Depr on 2005 Additions Numeric Month	1,049	2,625	5,804	11,044	19,328	30,511	51,411	73,385	97,010	127,301	190,211	253,121	
	•)	•	,	•	•	0	מ	2	Ξ	77	

Total Def Taxes \$25,201,759 \$26,655,241

(\$4,760,223) (\$4,748,550) (\$4,751,653)

Average Balance Deferred Income Taxes - Forecasted Period

	Total	Deferred Taxes	29,649,187	29,691,709	29,721,948	29,764,015	29,806,386	29,860,248	29,961,982	30,101,548	30,252,412	30,457,874	30,715,833	31,325,724	31,352,480	31,370,152	31,364,810	31,368,719	31,359,584	31,354,801	31,328,495	31,322,003	31,321,659	31,316,646	31,403,791		\$29,961,982	
		Deferred FIT	\$24,960,862	24,994,693	25,018,751	25,052,220	25,085,930	25,128,783	25,209,723	25,320,762	25,440,790	25,604,256	25,809,489	26,294,720	26,316,007	26,330,067	26,325,817	26,328,927	26,321,659	26,317,854	26,296,925	26,291,760	26,291,486	26,287,498	26,356,831		\$25,209,723	\$26,356,831
		Deferred SIT	\$4,688,325	4,697,016	4,703,197	4,711,795	4,720,456	4,731,465	4,752,259	4,780,786	4,811,622	4,853,618	4,906,344	5,031,004	5,036,473	5,040,085	5,038,993	5,039,792	5,037,925	5,036,947	5,031,570	5,030,243	5,030,173	5,029,148	5,046,960		\$4.752.259	\$5,046,960
	Deferred	FIT Expense		\$33,831	24,058	33,469	33,710	42,853	80,940	111,039	120,028	163,466	205,233	485,231	21,287	14,060	(4,250)	3,110	(7,268)	(3,805)	(20,929)	(5,165)	(274)	(3,988)	69,333	\$547,342	T-	Period
	Deferred	SIT Expense		\$8,691	6,181	8,598	8,661	11,009	20,794	28,527	30,836	41,996	52,726	124,660	5,469	3,612	(1,092)	662	(1,867)	(978)	(5,377)	(1,327)	(70)	(1,025)	17,812	\$140,616	Balance Deferred Income Taxes - End of Base Period	Balance Deferred Income Taxes - End of Forecasted Period
		Net Change		\$105,350	74,919	104,224	104,976	133,445	252,050	345,783	373,774	509,042	639,105	1,511,035	66,288	43,784	(13,235)	9,685	(22,632)	(11,849)	(65,175)	(16,084)	(853)	(12,420)	215,906	II	ncome Taxes - E	ncome Taxes - E
mpany ry Assets/Liabilities	in Balances	Tax Basis		\$463,235	471,782	(357,315)	192,331	(597,100)	1,242,693	(645,735)	(905,878)	(271,945)	(903,077)	(107,498)	(126,496)	(560,190)	(252,437)	(320,492)	(213,362)	96,491	2,677,281	(469,367)	(394, 125)	282,837	2,510,235	JPIS	alance Deferred I	alance Deferred I
8.8	Change in B	Book Basis		\$568,585	546,700	(253,091)	297,307	(463,655)	1,494,743	(299,953)	(532,105)	237,097	(263,972)	1,403,537	(60,208)	(516,406)	(265,672)	(310,807)	(235,994)	84,642	2,612,106	(485,451)	(394,978)		2,726,141	red Tax Expense UPIS	å	Ä
Kentucky-American Water Co Deferred Taxes and Regulato Related to UPIS Investment Case No. 2004-00103	Revised	Month	Balance 1/04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Forecasted Deferred Tax Exper		

(4,777,035) (4,779,077) (4,769,313) (4,773,855) (4,776,997) (4,765,892) (4,766,324) (4,740,744) (4,740,744) (4,740,744) (4,741,342) (4,741,342) (4,769,902) (4,769,491) (4,769,491) (4,769,491) (4,769,491) (4,769,491) (4,769,491) (4,761,167) (4,761,167) (4,761,167)

Regulatory Assets/Liab

Kentucky-American Water Company	pany		
Deferred Taxes and Regularoty Assets/Liabilities	Assets/Liabilitie	SS	
Related to UPIS			
Rate Base Reduction at 7/2004			
Revised			
	SIT	ᆸ	Total
Deferred Taxes			
Net Plant	7,129,160	37,946,070	45,075,231
Def Taxes on Regulatory Assets	6		
AFUDC Equity	192,864	750,709	943,574
Plant Flow Through	444,161	1,728,862	2,173,023
Other FAS 109	(46,281)	(180,147)	(226,428)
Customor Advances	(202 202)	(3 008 087)	(707 /09 //
	(1 068 144)	(0,020,001)	(11 810 372)
OK O	(1,300,144)	(3,031,220)	(11,013,312)
Investment Tax Credits	(124,770)	(485,659)	(610,430)
Deferred Taxes on Regulatory L	Liabilities		
Excess Deferred Taxes	(127,074)	(494,625)	(621,699)
Gross-up ITC	(70,952)	(276,174)	(347,125)
Total Deferred Income Taxes	4,752,259	25,209,723	29,961,982
Regulatory Assets/Liabilities			-
Reg Asset - Equity Grossup		2,337,749	
Reg Asset - Plt Flow Thru		5,383,767	
Reg Asset - Other		(986'099)	
Dod I ah Evoca Pot Tox		(4 540 288)	
מ		(1,040,400)	
Reg Liab - ITC Grossup		(860,019)	
Total Reg Assets/Liab		4,760,223	
		25,201,759	

Def Tax Balance

Kentucky-American Water Company	ican Water Com	pany									
Case No. 2004-00103	perty 00103						-				
Revised											
Book Basis:											
									Regulatory Liabilities	Liabilities	
	Utility Plant	Accumulated	Equity	Plant Flow		Customer			Excess	Gross-up	
Account	III Service	Keserve	dnssor	Inrougn	Ctre	Advances	CIAC	ပ	Deferred Taxes	2	Total
Balance 1/04	770 270 447	108xxx (59 893 223)	185030/035/055 2 2 2 9 8 9 3 4	185040 5 518 264	185045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312	160 051 001
Net Change	896.764	(544,448)	4 209	(5 240)	399	106 100	106 725	1,046,036,	(1,000,000)	(780,000)	120,100,801
Feb-04	271,167,211	(60,437,671)	2,303,143	5.513.024	(570.817)	(12.782.837)	(31.258.419)	(1 546 956)	(1.586.478)	(879 795)	169 920 406
Net Change	1,064,799	(584,094)	5,355	(36,554)	2,780	56,700	9,278	9.781	13,062	5.593	546 700
Mar-04	272,232,010	(61,021,765)	2,308,498	5,476,470	(568,037)	(12,726,137)	(31,249,141)	(1,537,175)	(1.573.416)	(874,202)	170.467.106
Net Change	571,097	(509,244)	7,167	(6,350)	483	(141,200)	(179,985)	1,699	2.270	972	(253,091)
Apr-04	272,803,107	(61,531,009)	2,315,665	5,470,120	(567,554)	(12,867,337)	(31,429,126)	(1,535,476)	(1,571,146)	(873,230)	170,214,015
Net Change	1,405,706	(592,719)	2,769	(11,188)	851	(228,100)	(293,716)	2,994	3,998	1,712	297,307
May-04	274,208,813	(62,123,728)	2,323,434	5,458,932	(566,703)	(13,095,437)	(31,722,842)	(1,532,482)	(1,567,148)	(871,518)	170,511,322
Net Change	676,800	(604,119)	9,186	(49,056)	3,731	(246,900)	(291,458)	13,127	17,530	7,504	(463,655)
Jun-04	274,885,613	(62,727,847)	2,332,620	5,409,876	(562,972)	(13,342,337)	(32,014,300)	(1,519,355)	(1,549,618)	(864,014)	170,047,667
Net Change	2,753,121	(613,619)	5,129	(56,109)	1,986	(287,700)	(358,376)	986'9	9,330	3,995	1,494,743
Jul-04	277,638,734	(63,341,465)	2,337,749	5,383,767	(260,986)	(13,630,037)	(32,372,676)	(1,512,369)	(1,540,288)	(860,019)	171,542,411
Net Change	867,975	(576,751)	990'9	(24,093)	1,832	(269,700)	(324,025)	6,447	8,610	3,686	(299,953)
Aug-04	278,506,709	(63,918,216)	2,343,815	5,359,674	(559,154)	(13,899,737)	(32,696,701)	(1,505,922)	(1,531,678)	(856,333)	171,242,458
Net Change	783,050	(576,826)	7,626	(49,771)	3,785	(348,800)	(389,888)	13,318	17,786	7,615	(532,105)
Sep-04	2/9,289,759	(64,495,041)	2,351,441	5,309,903	(555,369)	(14,248,537)	(33,086,589)	(1,492,604)	(1,513,892)	(848,718)	170,710,354
Net Change	900,100	(577,548)	6,693	(29,771)	2,264	(15,000)	(75,800)	7,966	10,639	4,554	237,097
OCI-04	244 021	(62,0,7,589)	2,361,134	5,280,132	(553, 105)	(14,263,537)	(33, 162, 389)	(1,484,638)	(1,503,253)	(844,164)	170,947,451
Nov-04	78,117	(2/0/0/0/)	17,077,070	(24,235)	1,843	(195,300)	(211,918)	6,485	8,660	3,708	(263,972)
Not Change	2 470 434	(00,049,400)	2,372,701	0,200,097	(207,100)	(14,458,837)	(33,3/4,307)	(1,478,153)	(1,494,593)	(840,456)	170,683,479
Dec-04	283 381 268	(66 297 147)	9,000	(01,141)	4,048	(44 665 727)	(222,207)	16,360	21,849	9,352	1,403,537
Net Change	754 555	(821 808)	14 140	7 166	(540,014)	(14,003,737)	(20,030,014)	(1,401,793)	(1,4/2,/44)	(831, 104)	172,087,016
Jan-05	284 135 823	(66 918 955)	7 393 756	7,100	(502)	(135,500)	(70,091)	(1,768)	(2,361)	(1,011)	(60,208)
Net Change	351.800	(614 221)	12 170	(5 683)	300	(127,001,137)	(33,000,003)	1,403,301)	(1,4/3,103)	(005,113)	172,026,808
Feb-05	284,487,623	(67,533,176)	2,405,926	5.196.239	(546.717)	(14,929,077)	(33.803.712)	(1 462 159)	(1 473 233)	(831 313)	171 510 402
Net Change	543,100	(593,121)	13,610	(39,646)	2,780	(78,100)	(142,731)	9,781	13.062	5 593	(265,672)
Mar-05	285,030,723	(68,126,297)	2,419,536	5,156,593	(543,937)	(15,007,177)	(33,946,443)	(1,452,378)	(1,460,171)	(825,720)	171,244,730
Net Change	713,730	(577,840)	15,196	(6,887)	483	(203,160)	(257,270)	1,699	2,270	972	(310,807)
Apr-05	285,744,453	(68,704,137)	2,434,732	5,149,706	(543,454)	(15,210,337)	(34,203,713)	(1,450,679)	(1,457,901)	(824,748)	170,933,923
Net Change	799,855	(962'396)	16,729	(12,134)	851	(177,720)	(266,883)	2,994	3,998	1,712	(235,994)
May-05	286,544,308	(69,309,533)	2,451,461	5,137,572	(542,603)	(15,388,057)	(34,470,596)	(1,447,685)	(1,453,903)	(823,036)	170,697,929
Net Change	993,820	(615,245)	18,125	(53,205)	3,731	(119,400)	(181,345)	13,127	17,530	7,504	84,642
Jun-05	287,538,128	(69,924,778)	2,469,586	5,084,367	(538,872)	(15,507,457)	(34,651,941)	(1,434,558)	(1,436,373)	(815,532)	170,782,571
Net Change	3,528,037	(654,996)	10,712	(28,318)	1,986	(85,720)	(179,906)	986'9	9,330	3,995	2,612,106
Jul-05	291,066,165	(70,579,774)	2,480,298	5,056,049	(536,886)	(15,593,177)	(34,831,847)	(1,427,572)	(1,427,043)	(811,537)	173,394,677
Net Change	622,555	(628,933)	12,289	(26,131)	1,832	(206,040)	(279,766)	6,447	8,610	3,686	(485,451)
Aug-05	291,688,720	(71,208,707)	2,492,587	5,029,918	(535,054)	(15,799,217)	(35,111,613)	(1,421,125)	(1,418,433)	(807,851)	172,909,226
Net Change	696,365	(616,242)	14,105	(53,981)	3,785	(209,320)	(268,409)	13,318	17,786	7,615	(394,978)
co-dec	287,385,085	(71,824,949)	2,506,692	4,975,937	(531,269)	(16,008,537)	(35,380,022)	(1,407,807)	(1,400,647)	(800,236)	172,514,248
Net Change	886,455	(628,602)	15,937	(32,290)	2,264	43,260	(39,766)	7,966	10,639	4,554	270,417

Month of the American	Months American Mutan										
Book Basis Property	perty	pality									
Case No. 2004-00103	10103										
Revised											
Book Basis:											
			R	Regulatory Assets	4				Regulatory Liabilities	Liabilities	
	Utility Plant	Accumulated	Equity	Plant Flow		Customer			Excess	Gross-up	
	in Service	Reserve	Grossup	Through	Other	Advances	CIAC	ITC	Deferred Taxes	ПС	Total
Account	101000	108xxx	185030/035/055	185040	185045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312	
Oct-05	293,271,540	(72,453,551)	2,522,629	4,943,647	(529,005)	(15,965,277)	(35,419,788)	(1,399,841)	(1,390,008)	(795,682)	172,784,665
Net Change	3,710,280	(648,277)	9,043	(26,285)	1,843	(154,820)	(184,496)	6,485	8,660	3.708	2,726,141
Nov-05	296,981,820	(73,101,828)	2,531,672	4,917,362	(527,162)	(16,120,097)	(35,604,284)	(1,393,356)	(1,381,348)	(791,974)	175,510,806
Net Change				(66,312)	4,648	0	0	16,360	21,849	9,352	(14,103)
Dec-05	296,981,820	(73,101,828)	2,531,672	4,851,050	(522,514)	(16,120,097)	(35,604,284)	(1,376,996)	(1,359,499)	(782,622)	175,496,703
Kentucky-Ameri	Kentucky-American Water Company	pany									
Inverted Data fo	r Calculation of	Inverted Data for Calculation of Tax Basis Property	erfy								

			Net	TOTAL PROPERTY OF THE PROPERTY			Net Customer	Net	Amort		
Month	Bk Basis	Retirements	Bk Basis	Bk Depr	Retirements	Bk Reserve	Advances	CIAC	CIAC	Net	
Feb-04	964,164	67,400	896,764	(611,848)	67,400	(544,448)	106,100	39,285	67,440	106,725	-
Mar-04	1,135,274	70,475	1,064,799	(654,569)	70,475	(584,094)	26,700	(58,535)	67,813	9,278	
Apr-04	716,422	145,325	571,097	(654,569)	145,325	(509,244)	(141,200)	(248,420)	68,435	(179,985)	
May-04	1,467,556	61,850	1,405,706	(654,569)	61,850	(592,719)	(228,100)	(363,035)	69,319	(293,716)	
Jun-04	727,250	50,450	676,800	(654,569)	50,450	(604,119)	(246,900)	(361,255)	262'69	(291,458)	
Jul-04	2,794,071	40,950	2,753,121	(654,569)	40,950	(613,619)	(287,700)	(429,160)	70,784	(358,376)	
Aug-04	908,250	40,275	867,975	(617,026)	40,275	(576,751)	(269,700)	(395,245)	71,220	(324,025)	
Sep-04	823,250	40,200	783,050	(617,026)	40,200	(576,826)	(348,800)	(461,930)	72,042	(389,888)	
Oct-04	944,750	44,650	900,100	(622,198)	44,650	(577,548)	(15,000)	(147,125)	71,325	(75,800)	
Nov-04	757,250	45,275	711,975	(622,092)	45,275	(576,817)	(195,300)	(283,925)	72,007	(211,918)	
Dec-04	2,531,404	51,970	2,479,434	(699,711)	51,970	(647,741)	(206,900)	(294,710)	72,503	(222,207)	
Jan-05	787,550	32,995	754,555	(654,803)	32,995	(621,808)	(135,500)	(140,730)	70,639	(70,091)	
Feb-05	393,050	41,250	351,800	(655,471)	41,250	(614,221)	(127,840)	(208,100)	70,993	(137,107)	
Mar-05	606,555	63,455	543,100	(656,576)	63,455	(593,121)	(78,100)	(214,250)	71,519	(142,731)	
Apr-05	794,275	80,545	713,730	(658,385)	80,545	(577,840)	(203, 160)	(329,450)	72,180	(257,270)	
May-05	856,295	56,440	799,855	(661,836)	56,440	(605,396)	(177,720)	(339,845)	72,962	(266,883)	
Jun-05	1,043,690	49,870	993,820	(665,115)	49,870	(615,245)	(119,400)	(254,530)	73,185	(181,345)	
Jul-05	3,562,027	33,990	3,528,037	(986,986)	33,990	(654,996)	(85,720)	(253,815)	73,909	(179,906)	
Aug-05	661,790	39,235	622,555	(668, 168)	39,235	(628,933)	(206,040)	(354,490)	74,724	(279,766)	
Sep-05	749,605	53,240	696,365	(669,482)	53,240	(616,242)	(209,320)	(343,600)	75,191	(268,409)	
Oct-05	931,965	45,510	886,455	(674,112)	45,510	(628,602)	43,260	(114,630)	74,864	(39,766)	
Nov-05	3,764,355	54,075	3,710,280	(702,352)	54,075	(648,277)	(154,820)	(260,010)	75,514	(184,496)	
	27,920,798	1,209,425	26,711,373	(14,418,030)	1,209,425	(13,208,605)	(3,231,160)	(5,817,505)	1,578,365	(4,239,140)	

Page 1 of 2

Tax Basis Property Case No. 2004-00103 Revised Tax Basis: Utility Plant Ac									-		
Case No. 2004-001 Revised Tax Basis:											
Revised Tax Basis:	03										
Tax Basis:											
				Regulatory Assets					Regulator	Regulatory Liabilities	
	Utility Plant	Accumulated		Plant Flow		Customer			Excess	Gross-up	
	in Service	Reserve	Grossup	Through	Other	Advances	CIAC	ITC	Deferred Taxes		Total
Account	101000	108xxx	185030/035/055	185040	185045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312	
Balance 1/04	223,883,468	126,894,064	0	0	0	0	0	0	0	0	350,777,532
Net Change	1,095,862	(632,627)									463,235
Feb-04	224,979,330	126,261,437	0	0	0	0	0	0	0	0	351.240.767
Net Change	1,161,706	(689,924)									471.782
Mar-04	226,141,036	125,571,513	0	0	0	0	0	0	0	0	351,712,549
Net Change	267,675	(624,990)									(357,315)
Apr-04	226,408,711	124,946,523	0	0	0	0	0	0	0	0	351.355.234
Net Change	925,738	(733,407)									192.331
May-04	227,334,449	124,213,116	0	0	0	0	0	0	0	0	351.547,565
Net Change	162,996	(20,096)									(597,100)
Jun-04	227,497,445	123,453,020	0	0	0	0	0	0	0	0	350,950,465
Net Change	2,161,937	(919,244)									1,242,693
Jul-04	229,659,382	122,533,777	0	0	0	0	0	0	0	0	352,193,159
Net Change	309,493	(955,228)									(645,735)
Aug-04	229,968,875	121,578,549	0	0	0	0	0	0	0	0	351,547,424
Net Change	61,996	(967,874)									(905,878)
Sep-04	230,030,871	120,610,674	0	0	0	0	0	0	0	0	350,641,545
Net Change	841,516	(1,113,461)									(271,945)
Oct-04	230,872,387	119,497,213	0	0	0	0	0	0	0	0	350,369,600
Net Change	295,821	(1,198,898)					-				(903,077)
Nov-04	231,168,208	118,298,315	0	0	0	0	0	0	0	0	349,466,523
Net Change	2,039,930	(2,147,428)									(107,498)
Dec-04	233,208,138	116,150,887	0	0	0	0	0	0	0	0	349,359,025
Net Change	504,188	(630,684)									(126,496)
Jan-05	233,712,326	115,520,203	0	0	0	0	0	0	0	0	349,232,529
Net Change	62,766	(622,956)									(560,190)
Feb-05	233,775,092	114,897,247	0	0	0	0	0	0	0	0	348,672,339
Net Change	349,917	(602,354)									(252,437)
Mar-05	234,125,009	114,294,893	0	0	0	0	0	0	0	0	348,419,902
Net Change	266,832	(587,324)									(320,492)
Apr-05	234,391,841	113,707,569	0	0	0	0	0	0	0	0	348,099,410
Net Change	401,113	(614,475)									(213,362)
May-05	234,792,954	113,093,094	0	0	0	0	0	0	0	0	347,886,048
Net Change	720,433	(623,942)									96,491
Jun-05	235,513,387	112,469,152	0	0	0	0	0	0	0	0	347,982,539
Net Change	3,326,822	(649,541)									2,677,281
Jul-05	238,840,209	111,819,611	0	0	0	0	0	0	0	0	350,659,820
Net Change	176,001	(645,368)									(469,367)
Aug-05	239,016,210	111,174,243	0	0	0	0	0	0	0	0	350,190,453

Kentucky-American Water Company	can Water Com	pany						-			
Tax Basis Property	ərty										
Case No. 2004-00103	0103										
Revised											
Tax Basis:											
				Regulatory Assets					Regulator	Regulatory Liabilities	
	Utility Plant	Accumulated	Eduity	Plant Flow		Customer			Excess	Gross-up	
	III Service	кезегуе	Grossup	Inrough	Other	Advances	CIAC	IIC	Deferred Taxes	ITC	Total
Account	101000	108xxx	185030/035/055	185040	185045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312	
Net Change	238,890	(633,015)									(394,125)
Sep-05	239,255,100	110,541,227	0	0	0	0	0	0	0	0	349,796,327
Net Change	930,248	(647,411)									282.837
Oct-05	240,185,348	109,893,816	0	0	0	0	0	0	0	0	350.079,164
Net Change	3,181,700	(671,465)									2 510 235
Nov-05	243,367,048	109,222,351	0	0	0	0	0	C	C	C	352 589 399
Net Change	0	0					>				000,000
Dec-05	243,367,048	109,222,351	0	0	0	0	0	0	C	C	352 589 399
Kentucky-American Water Company	ican Water Com	pany									
Inverted Data fo	r Calculation of	Inverted Data for Calculation of Tax Basis Property	īţ								
			Net			Net					
Month	Tx Basis	Retirements	Tx Basis	Tx Depr	Retirements	Reserve					
Feb-04	1,163,262	67,400	1,095,862	(700,027)	67,400	(632,627)					
Mar-04	1,232,181	70,475	1,161,706	(200,399)	70,475	(689,924)					
Apr-04	413,000	145,325	267,675	(770,315)	145,325	(624,990)					
May-04	987,588	61,850	925,738	(795,257)	61,850	(733,407)					
Jun-04	213,446	50,450	162,996	(810,546)	50,450	(200,096)					
Jul-04	2,202,887	40,950	2,161,937	(960,194)	40,950	(919,244)				-	
Aug-04	349,768	40,275	309,493	(995,503)	40,275	(955,228)					
Sep-04	102,196	40,200	61,996	(1,008,074)	40,200	(967,874)					
Oct-04	886,166	44,650	841,516	(1,158,111)	44,650	(1,113,461)					
Nov-04	341,096	45,275	295,821	(1,244,173)	45,275	(1,198,898)					
Dec-04	2,091,900	51,970	2,039,930	(2,199,398)	51,970	(2,147,428)					
Jan-05	537,183	32,995	504,188	(663,679)	32,995	(630,684)					
Feb-05	104,016	41,250	62,766	(664,206)	41,250	(622,956)					
Mar-05	413,372	63,455	349,917	(602,809)	63,455	(602,354)					
Apr-05	347,377	80,545	266,832	(692,869)	80,545	(587,324)					
May-05	457,553	56,440	401,113	(670,915)	56,440	(614,475)					
Jun-05	770,303	49,870	720,433	(673,812)	49,870	(623.942)					
Jul-05	3,360,812	33,990	3,326,822	(683,531)	33,990	(649,541)					
Aug-05	215,236	39,235	176,001	(684,603)	39,235	(645,368)					
Sep-05	292,130	53,240	238,890	(686,255)	53,240	(633,015)					
Oct-05	975,758	45,510	930,248	(692,921)	45,510	(647,411)					
Nov-05	3,235,775	54,075	3,181,700	(725,540)	54,075	(671,465)					
	20,693,005	1,209,425	19,483,580	(18,881,138)	1.209.425	(17.671.713)					

Amortization of Regulatory Assets and L	latory As	sets and Liabilities	ties					
Case No. 2004-00103								
til 60 40 40 8								
	•							
	4	Amortization of Re	egulatory Asset	of Regulatory Assets and Liabilities		Additional		
	Equity			Excess	ITC	Equity		
Feb-04 Mar-04 Apr-04 May-04 Jun-04	Gross-up	Through	Other	Def Taxes	Gross-up	Gross-up	Total	Balance
Mar-04 Apr-04 May-04 Jun-04	(777)	(0.40)						4,777,035
May-04 May-04 Jun-04	(2, 144)	(5,240)	399	1,872	802	6,353	2,042	4,779,077
Apr-04 May-04 Jun-04	(2,144)	(36,554)	2,780	13,062	5,593	7,499	(9,764)	4,769,313
Jun-04	(2,144)	(6,350)	483	2,270	972	9,311	4,542	4,773,855
Jun-04	(2,144)	(11,188)	851	3,998	1,712	9,913	3,142	4,776,997
	(2,144)	(49,056)	3,731	17,530	7,504	11,330	(11,105)	4,765,892
לסיוסף לסיוסף	(2,144)	(26,109)	1,986	9,330	3,995	7,273	(2,669)	4,760,223
Aug-04	(2,144)	(24,093)	1,832	8,610	3,686	8,210	(3,899)	4.756.324
Sep-04	(2,144)	(49,771)	3,785	17,786	7,615	9,770	(12,959)	4.743.365
Oct-04	(2,144)	(29,771)	2,264	10,639	4,554	11,837	(2.621)	4 740 744
Nov-04	(2,144)	(24,235)	1,843	8,660	3,708	13,771	1,603	4.742.347
Dec-04	(2,144)	(61,141)	4,648	21,849	9,352	12,027	(15,409)	4 726 938
Jan-05	(2,144)	7,166	(502)	(2,361)	(1,011)	13,256	14 404	4 741 342
Feb-05	(2,144)	(5,683)	399	1,872	802	14,314	9.560	4 750 902
Mar-05	(2,144)	(39,646)	2,780	13,062	5,593	15,754	(4.601)	4.746.301
Apr-05	(2,144)	(6,887)	483	2,270	972	17,340	12.034	4.758.335
May-05	(2,144)	(12,134)	851	3,998	1,712	18,873	11,156	4,769,491
Jun-05	(2,144)	(53,205)	3,731	17,530	7,504	20,269	(6.315)	4 763 176
Jul-05	(2,144)	(28,318)	1,986	9,330	3,995	12,856	(2.295)	4 760 881
Aug-05	(2,144)	(26,131)	1,832	8,610	3,686	14,433	286	4.761.167
Sep-05	(2,144)	(53,981)	3,785	17,786	7,615	16,249	(10,690)	4.750.477
Oct-05	(2,144)	(32,290)	2,264	10,639	4,554	18,081	1,104	4,751,581
Nov-05	(2,144)	(26,285)	1,843	8,660	3,708	11,187	(3.031)	4.748.550

KENTUCKY-AR	MERICAN W	KENTUCKY-AMERICAN WATER COMPANY SCHEDIII E OF CIISTOMED ADVANCES AND CONTRIBUTIONS CENTRAL								
FORECASTED T.Y.:	T.Y.:	November-05								
BASE TEST YEAR:	EAR:	July-04								
JDE	AWW		Balance @	Balance @	Balance @	Balance @	Ralance @	Balance @	Bolonco @	Bolonco @
Account	Account	DESCRIPTION	Jan-2004	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-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	İ		1			
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
252220	006767	ADV FOR CONST - NI OTHER ADV FOR CONST - TAX EXT	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754
				201	. 20,20	100,201,1	1,105,001	100,20	1,02,001	1,100,201,1
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89	,							
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
25220.53	252740	ADVANCE FOR CONSTRUCTION TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV	,							
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS	1							
		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
2/1110	2/1110	CIAC - NT - MAINS	9,387,687	\$ 9,278,587	\$ 9,213,887	\$ 9,342,087	\$ 9,553,187	\$ 9,789,087	\$ 10,042,787	\$ 10,306,487
2/1120	2/1120	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
271140	271300	CIAC - NI - 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
271150	271400	CIAC - NT - HYDRANTS	402.819	402,819	167,638	170,658	182,658	186,658	190,658	193,658
271160	271500	CIAC - NT - OTHER	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593
-				0	0	0	0	0	0	0
				0	0	0	0	0	0	0
271210	271711	CIAC TAX MAINS	1 000 400	1 000 400	0 000 7	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	1,990,493	1,990,493	1,990,493	1,990,493	1,898,493	1,998,493	1,998,493	1,998,493
	i		500,010	000,010	000,040	000,040	040,040	046,565	040,000	040,000
271230	271210	CIAC - TAX - SERVICES	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
				0	0	0	0	0	0	0
				0		0	0	0	0	0
				0	0	0		0	0	0 0
272000	272100	DEPRECIATION CONTR. PROPERTY	(6,232,361)	(6,299,801)	(6,368,262)	(6,437,345)	(6,507,312)	(6,577,757)	(6,649,189)	(6,721,057)
			0			0	0	0	0	0
		TOTAL CIAC	\$ 27,847,118	\$ 27,737,213	↔	\$ 27,900,264	\$ 28,190,152	\$ 28,477,782	27,724,107 \$ 27,900,264 \$ 28,190,152 \$ 28,477,782 \$ 28,832,330 \$ 29,152,527	\$ 29,152,527

BASE TEST YEAR:	FORFCASTFD TV	FORECASTED T V · November 05								
	EAR:	July-04								
JDE	AWW		Balance @	Balance @	Balance @	Balance @				
Account	Account	DESCRIPTION	Sep-2004	Oct-2004	Nov-2004	Dec-2004	<u>Jan-2005</u>	Feb-2005	<u>Mar-2005</u>	Apr-2005
252120	252110	ADV FOR CONST - NT EXT	\$ 11,368,896	\$ 11,379,896	\$ 11,584,196	\$ 11,801,096	\$ 11,894,596	\$ 12,030,436	\$ 12,107,536	\$ 12,297,696
252130	252200	ADV FOR CONST - NT SERVICES	488,073			459,073	448,573	1	433,073	438,073
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	179,896	179,896	179,896	178,896	176,396	173,896	174,896	177,896
252160 252220	252500	ADV FOR CONST - NT OTHER ADV FOR CONST - TAX EXT	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754
252205.15	252710	ADVANCE FOR CONSTRUCTION - 88-89 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	\$ 14,208,537	\$ 14,218,537	\$ 14,408,837	\$ 14,610,737	\$ 14,691,237	\$ 14,814,077	\$ 14,887,177	\$ 15,085,337
271110	271110	CIAC - NT - MAINS	\$ 10,621,287	\$ 10,632,287	\$ 10,836,587	\$ 11,053,487	\$ 11,146,987	\$ 11,282,827	\$ 11,359,927	\$ 11,550,087
271120	271120	CIAC - NT - EXT DEP	7,774,542	7,773,542	7,759,542	7,745,542	7,735,042	7,724,542	7,719,542	7,724,542
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	197,658	197,658	197,658	196,658	194,158	191,658	192,658	195,658
271160	271500	CIAC - NI - HIDRANIS	402,619	402,819	402,019	402,019	402,019	402,019	402,019	402,019
2011	2001		000,711	000,214	00000	000,427	0	0	0	201
			0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493
2/1220	2/1/11	CIAC - IAX - EXI DEP	548,385	548,385	548,385	548,385	548,385	548,385	548,385	548,385
271230	271210	CIAC - TAX - SERVICES	5.540,623	5.618.311	5.670.769	5.722.754	5.755.843	5.803.449	5.883.472	5,957,776
271240	271310	CIAC - TAX - METERS	395,266	451,523	489,510	527,155	551,116	585,590	643,537	697,343
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
			0	0	0	0 0	0	0	0 0	
			0	0	0	0	0	0	0	0
			0	0	0	0	0	0		0
272000	272100	DEPRECIATION CONTR. PROPERTY	(6,793,747)	(6,865,720)	(6,938,375)	(7,011,526)	(7,083,461)	(7,155,750)	(7,228,56	(7,302,041)
			0	0	5	5	5		_	5

KENTUCKY-AN	MERICAN W	KENTUCKY-AMERICAN WATER COMPANY SCHEDIII E OF CHISTOMED ADVANCES AND CONTRIBUTIONS CENTRAL								
FORECASTED T.Y.:	T.Y.:									
BASE TEST YEAR:	EAR:	July-04								
	-								*	
JDE	AWW		Balance @	Balance @	Balance @	Balance @	Balance @	Balance @	Balance @	Average
Account	Account	DESCRIPTION	May-2005	Jun-2005	<u>Jul-2005</u>	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Balance
252120	252110	ADV FOR CONST - NT EXT	\$ 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	ADV FOR CONST - NT SERVICES	438,073	440,073	465,073	463,073	488,073	487,073	473,073	457,265
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 - NI HYDRANIS	189,896	193,896	197,896	200,896	204,896	204,896	204,896	189,165
252220	000707	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	ADIVANCE FOR CONSTRICTION - 88-80								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96							-	
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252240	252370									
		TOTAL CUSTOMER ADVANCES	\$ 15,258,057	\$ 15,372,457	\$ 15,453,177	\$ 15,654,217	\$ 15,858,537	\$ 15,810,277	\$ 15,960,097	\$ 15,220,324
271110	271110	CAC - NT - MAINS	\$ 11 710 807	\$ 11.819.207	\$ 11 870 927	\$ 12 070 967	\$ 12 246 287	\$ 12 199 027	\$ 12 362 847	\$ 11 654 613
271120	271120	CIAC - NT - EXT DEP								1
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
271140	271300	CIAC - NT - METERS	207,658		215,658	218,658	222,658	222,658	222,658	206,927
271150	271400	CIAC - NT - HYDRANTS	402,819		402,819	402,819	402,819	402,819	402,819	402,819
271160	271500	CIAC - NT - OTHER	412,593	412,59	412,593	412,593	412,593	412,593	412,593	412,593
			0	0	0	0	0	0	0	0
					0 0	0			0 0	
271210	271711	CIAC - TAX - MAINS	1,998,493	1,998,49	1,998,493	1,998,493	1,998,493	1,998,49	1,998,493	1,998,493
271220	271711	CIAC - TAX - EXT DEP	548,385	548,385	548,385	548,385	548,385	548,38	548,385	548,385
			0		0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	6,052,864	o,	6,230,846	6,318,003	6,396,941		6,551,639	6,074,325
271240	271310		766,200		895,083	958,196	1,015,358	_	1,127,380	781,740
271250	27,1470	CIAC - IAX - HIURAIAS	487,487		467,487	467,467	467,487	467,487	467,467	467,467
77 1700	0/61/7	CIAC - IAA - OINER	440,303	440,903	440,903	440,803	440,803		440,903	440,903
-			0		0	0	0		0	0
			0		0	0	0		0	0
			0		0	0			0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(7,376,299)	(7,450,780)	(7,525,985)	(7,602,005)	(7,678,492)	(7,754,652)	(7,831,462)	(7,379,953)
		TOTAL CIAC	\$ 30,888,730	\$ 31,065,599	\$ 31,241,02	\$ 31,516,31	\$ 31,780,25	\$ 31,815,54	\$ 31,995,562	\$ 30,884,344
								ł		

KENTUCKY-A	MERICAN W	KENTUCKY-AMERICAN WATER COMPANY								
SCHEDULE OF	CUSIONE	SCHEDULE OF CUSIOMER ADVANCES AND CONTRIBUTIONS - CENTRAL								
FORECASTED T.Y.: BASE TEST YEAR:	T.Y.:	November-05 July-04								
JDE	AWW									
Account	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								
077767		ADV FOR CONSI - TAX EXT								Assessment of the second
	-									
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	252770	ADVANCE FOR CONSTRUCTION - TAXABLE HYD					2 4 4 5 4 4 5 4 4 4 4 4 4 4 4 4 4 4 4 4	44.		
012202	402010				These calculations ne	ns need to be	Depreciation of CIAC LOOK to right for inputted data These calculations need to be indated each case	r inputted data		
		1177			to reflect changes in test years	es in test years				
	-	TOTAL CUSTOMER ADVANCES	Current	Cur / Prop	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
			Depreciaton	Depreciation	Depre on	Depre on	Depre on	Depre on	Depre on	Depre on
		and the second	Rates	Rates	이	낅	힑	ਹ	ਹ	히
2/1110	2/1110	CIAC - NI - MAINS	1.18%	1.18%	\$ 10,942	\$ 10,900	\$ 11,216	\$ 11,546	\$ 11,826	\$ 12,120
271120	271120	CIAC NT SEBVICES	1.18%	1.18%	7,590	7,592	7,600	7,593	7,599	7,680
271140	271300	CIAC - NT - METERS	7.35%	7.35%	324	332	340	390	366	374
271150	271400	CIAC - NT - HYDRANTS	2.58%	2.58%	866	998	866	866	866	866
271160	271500	CIAC - NT - OTHER	1.18%	1.18%	406	406	406	406	406	406
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
			1.18%	1.18%	0	0	0	0	0	0
271230	271210		4.23%	4.23%	17,700	17,989	18,196	18,560	18,714	19,145
271240	271310		2.35%	2.35%	63	179	262	409	471	644
271250	271470	CIAC - TAX - HYDRATXS	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			& 67 440	\$ 68 461	& 69 083	4 60 967	70 445	71 432
);;;								

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SERV HYD Aug-O4 Sep-O4 Oct-O4 Depte on Dept	SCHEDULE O	F CUSTOME	SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL								
MAN	FORECASTEL) T.Y.:	November-05								
ANNION DESCRIPTION DESCR	BASE TEST Y	EAR:	July-04								
ANN											
About DESCRIPTION DESCRI	JDE	AWW									
252200	Account	Account	DESCRIPTION								
252200 ADV FOR CONST. VIT METERS 252200 ADV FOR CONST. VIT METERS 252200 ADV FOR CONST. VIT METERS 252200 ADV FOR CONST. VIT OFFER CON	252120	252110	ADV FOR CONST - NT EXT								
ADV FOR CONST VIT PUPARIES 282200	252130	252200	ADV FOR CONST - NT SERVICES								
255200 ADVAINGE FOR CONSTRUCTION - 88-89 255210 ADVAINGE FOR CONSTRUCTION - 174ABLE ENTY 255200 ADVAINGE FOR CONSTRUCTION - 174ABLE ENTY 255210 ADVAINGE FOR CONSTRUCTION - 174ABLE ENTY 2	252140	252400	ADV FOR CONST - NT METERS								
225200 ADVANCE FOX CONSTRUCTION - 88-89 2252720 ADVANCE FOX CONSTRUCTION - 89-89 2252720 ADVANCE FOX CONSTRUCTION - 89-89 2252720 ADVANCE FOX CONSTRUCTION - 89-89 2252710 ADVANCE FOX CONSTRUCTION - 124-89 ADVANCE FOX CONSTRUCTION - 124-99 ADVANCE FOX CONSTRU	252150	252300	ADV FOR CONST - NT HYDRANTS								
25500 ADVANCE FOR CONSTRUCTION 98-99 25570 ADVANCE FOR CONSTRUCTION 98-99 25570 ADVANCE FOR CONSTRUCTION 98-99 25570 ADVANCE FOR CONSTRUCTION 1 TAXABLE SERV 25570 ADVANCE FOR CONSTRUCTION 1 TAXABLE MFIES 25570 ADVANCE FOR CONSTRUCTION 1	252160	252500	ADV FOR CONST - NT OTHER								5,000
252710 ADVANCE FOR CONSTRUCTION - 88-89 ADVANCE FOR CONSTRUCTION - 80-82 ADVANCE FOR CONSTRUCTION - TAXABLE NETFERS ADPENTANCE TO THE PARTY OF TAXABLE NETFERS ADVANCE FOR CONSTRUCTION - TAXABLE NETFERS ADVANCE FOR CONSTRUCTION - TAXABLE NETFERS ADVANCE FOR CONSTRUCTION - TAXABLE NETFERS ADPENTANCE TO THE PARTY OF TAXABLE NETFERS ADPENTANCE TO THE PARTY OF TAXABLE NETFERS ADPENTANCE TO THE PARTY OF TAXABLE NETFERS ADPENTANCE TO THE PARTY OF TAXABLE NETFERS ADPENTANCE TO THE PARTY OF TAXABLE NETFERS ADPENTANCE TO THE PARTY OF TAXABLE NETFERS ADPENTANCE TO THE PARTY OF TAXABLE NETFERS ADPENTANCE TO THE PARTY OF TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS ADPENTANCE TO THE TAXABLE NETFERS											
252500 ADVANCE FOR CONSTRUCTION - 88-39 ADVANCE FOR CONSTRUCTION - 10-90-2 ADVANCE FOR FOR CONSTRUCTION - 10-90-2 ADVANCE FOR FOR CONSTRUCTION - 10-90-2 ADVANCE FOR FOR CONSTRUCTION - 10-90-2 ADVANCE FOR FOR FOR FOR FOR FOR FOR FOR FOR FOR											
252720 ADVANUE E RO CONSTRUCTION 9-99-8 ADVANUE E RO CONSTRUCTION 1-04-99-8 ADVANUE E RO CONSTRUCTION 1-04-99-99-9-9-9-9-9-9-9-9-9-9-9-9-9-9-9-	252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252/20 ADVANCE FOR CONSTRUCTION - TAXABLE SERV ADVANCE FOR CONSTRUCT	252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
282710 ADVANACE FOR CONSTRUCTION - TAXABLE REFUNCES Aug-04 Sep-04 Oct-04 Nov-04 Dec-04 Jan-05 Feb-05 Mar 282710 ADVANACE FOR CONSTRUCTION - TAXABLE HYD Aug-04 Sep-04 Oct-04 Nov-04 Dec-04 Jan-05 Feb-05 Mar 282710 ADVANACE FOR CONSTRUCTION - TAXABLE HYD CLAC	252205.25	252720									
2527/10 ANDANCE FOR CONSTRUCTION - TAXABLE MFTERS Aug-04 Sep-04 Oct-04 Nov-04 Dec-04 Jan-05 Feb-05 Mar 252370 ADVANACE FOR CONSTRUCTION - TAXABLE MFTERS Aug-04 Sep-04 Oct-04 Nov-04 Jan-05 Feb-05 Mar 277110 CAGC - MT - EXPLORES S 12,48 7,1710 CAGC	252225	252710									
TOTAL CUSTOWIER ADVANCE Aug-OA Sep-04 Oct-O4 Nov-O4 Dec 04 Jan-O5 Feb-O5 March Constitution Depter on the consti	252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
TOTAL CUSTOMER ADVANCES Aug-04 Sep-04 Oct-04 Nov-04 Dec-04 Jan-05 Feb-05 Mar- Z71110 CIACINTMAINS CIAC. S CIAC CIAC CIAC CIAC CIAC CIAC CIAC CI	252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
277101 CIAC - NT - MAINS CIAC	T T T T T T T T T T T T T T T T T T T		TOTAL CUSTOMER ADVANCES	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05
277100 CIAC. NT - MAINS CIAC CIAC <td></td> <td></td> <td>TOTOTOTO</td> <td>Depre on</td> <td>Depre on</td> <td>Depre on</td> <td>Depre on</td> <td>Depre on</td> <td>Depre on</td> <td>Denre on</td> <td>Depre on</td>			TOTOTOTO	Depre on	Depre on	Depre on	Depre on	Depre on	Depre on	Denre on	Depre on
27/110 CIAC- NT - MAINS \$ 12,408 \$ 12,708 \$ 11,710 \$ 12,706 \$ 13,041 \$ 11,049 \$ 17,049 \$ 17,040			TOTO TOTO TOTO TOTO TOTO TOTO TOTO TOT	CIAC							
271120 CAC. NT. EXT DEP 7,569 7,716 7,613 7,541 7,528 7,611 7,601 271200 CIAC. NT. SERVICES 26,211 26,211 26,211 26,211 26,481 <	271110	271110	CIAC - NT - MAINS								ı
27/1200 CIAC-NIT-SERVICES 26,211 26,211 26,211 26,211 26,211 26,411 26,411 26,411 26,411 26,411 26,411 26,411 26,411 26,411 26,411 26,411 26,411 26,411 27,1300 CIAC-NIT-WIDMANTS 366 869 869 859 8	271120	271120	CIAC - NT - EXT DEP	7,599	7,716	7,613	7,541	7,528	7,611	7,601	7,599
271300 CIAC- NT - METERS 374 389 367 367 345 389 378	271130	271200	CIAC - NT - SERVICES	26,211	26,211	26,211	26,211	26,211	26,481	26,481	26,481
271700 CIAC - IN - HYDJAMIS 866 406 407 407 407 407 407 407 407 407 407	2/1140	271300	CIAC - NT - METERS	374	389	357	357	345	383	378	383
2717500 CIAC. NI - OTHER 406	UGLL/Z	2/1400	CIAC - NI - HYDRANIS	998	998	998	998	998	998	998	866
271711 CIAC - TAX - MAINS 1,965 1,065 1,123 20,231 20,231 20,231 20,239 20,231 20,396 20,231 20,231 20,239 20,231 <td>2/1160</td> <td>271500</td> <td>CIAC - NT - OTHER</td> <td>406</td> <td>406</td> <td>406</td> <td>406</td> <td>406</td> <td>406</td> <td>406</td> <td>406</td>	2/1160	271500	CIAC - NT - OTHER	406	406	406	406	406	406	406	406
271711 CIAC - TAX - EXT DEP 539	271210	271711	CIAC - TAX - MAINS	1,965	1,965	1,965	1.965	1.965	1.965	1.965	1.965
271210 CIAC - TAX - SERVICES 19,308 19,454 19,883 19,668 19,843 20,231 20,399 2 271310 CIAC - TAX - METERS 710 768 941 854 925 1,056 1,123 271470 CIAC - TAX - HYDRATXS 1,048 1,048 1,048 1,048 1,048 1,048 1,048 271570 CIAC - TAX - OTHER 434 434 434 434 434 434 272100 DEPRECIATION CONTR. PROPERTY 71,868 71,973 71,973 71,935 <	271220	271711	CIAC - TAX - EXT DEP	539	539	539	539	539	539	539	539
271210 CIAC - TAX - SERVICES 19,308 19,454 19,883 19,668 19,843 20,231 20,399 2 271310 CIAC - TAX - METERS 710 768 941 854 925 1,056 1,123 271470 CIAC - TAX - HYDRATXS 1,048				0	0	0	0	0	0	0	0
271310 CIAC - TAX - METERS 710 768 941 854 925 1,056 1,123 271470 CIAC - TAX - HYDRATXS 1,048 1,048 1,048 1,048 1,048 1,048 1,048 1,048 271570 CIAC - TAX - OTHER 434 434 434 434 434 434 434 272100 DEPRECIATION CONTR. PROPERTY 272100 DEPRECIATION CONTR. PROPERTY \$ 71,968 \$ 71,973 \$ 72,656 \$ 73,151 \$ 71,935 \$ 72,289 \$ 77,289	271230	271210	CIAC - TAX - SERVICES	19,308	19,454	19,883	19,668	19,843	20,231	20,399	20,738
271470 CIAC - TAX - HYDKALXS	271240	271310	CIAC - TAX - METERS	710	768	941	854	925	1,056	1,123	1,260
271570 CIAC - TAX - OTHER 434 43	2/1250	271470	CIAC - TAX - HYDRATXS	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
272100 DEPRECIATION CONTR. PROPERTY \$ 72.690 \$ 71.973 \$ 72.655 \$ 73.151 \$ 72.289 \$	2/1260	271570	CIAC - TAX - OTHER	434	434	434	434	434	434	434	434
272100 DEPRECIATION CONTR. PROPERTY \$ 71,868 \$ 72,690 \$ 71,973 \$ 72,655 \$ 73,151 \$ 72,289 \$ 72,289											
\$ 71,868 \$ 72,690 \$ 71,973 \$ 72,655 \$ 73,151 \$ 71,935 \$ 72,289 \$	272000	272100	DEPRECIATION CONTR. PROPERTY								
			TOTAL CIAC								\$ 72.815

PERV HETRS Aug.05 Jun.05 Jul.05 SCHEDULE OF	MERICAN W. F CUSTOME	NENTUCKT-AMERICAN WATER COMPANY SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL									
ANN	*ORECASTEL) T.Y.:	November-05								
AMM DESCRIPTION DESCRIP	SASE TEST Y	EAR:	July-04								
ACCOUNT CHECK COAST - MT EXPLICION ACCOUNT CHECK COAST - MT EXPLICION CHECK COAST - MT EXPLIC											
AMW DESCRIPTION PARTIES PART											
Agricol Agri	ח	ANANA									
ADVINORE FOR CONST. THE PROPERTY SERVICES Control of the Const. THE PROPERTY SERVICES Control of the Control	מטר ל	AVVV	NOITGIAGOLIA							the second secon	
252200 ADVORCIST IN TERMICES ADVORCIST INTEREST ADVORCIST INTERE	Account	Account	DESCRIPTION								
252500 ADV FOR CONST. VIT RIVETERS APP CONST. VIT RIVETERS APP CONST. VIT RIVETERS APP CONST. VIT RIVETERS APP CONST. VIT RIVETERS APP CONST. VIT POPALITY APP	252120	252110	ADV FOR CONST - NT EXT								
252500 ADV FOR CONST. NI MERIES ADVERTIGE ADVERTIGE <td>252130</td> <td>252200</td> <td>ADV FOR CONST - NT SERVICES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	252130	252200	ADV FOR CONST - NT SERVICES								
252500 ADVE POR CONST. I NA PERIS ADVE POR CONST. I N	252140	252400	ADV FOR CONST - NT METERS								
262500 ADV FOR CONST. NT OTHER ADVERTIGE OF CONSTRUCTION - 68-96 ADVERTIGE OF CONSTRUCTION - 68-96 ADVERTIGE OF CONSTRUCTION - 69-96 ADVERTIGE OF CONSTRU	252150	252300	ADV FOR CONST - NT HYDRANTS	-							
ADVINCE FOR CONSTRUCTION - 88-99 252720	252160	252500	ADV FOR CONST - NT OTHER								
252200 ADVANCE FOR CONSTRUCTION - 88-93 ADVANCE FOR CONSTRUCTION - 7AXABLE METERS AP-05 Map-05 Jun-06 Aug-05	252220		ADV FOR CONST - TAX EXT								
255710 CHONNONE DE ROONSTRUCTION 8-8-92 App. App. App. App. App. App. App. App.											
252710 ADVANCE FOR CONSTRUCTION - 69-92 ADVANCE FOR CONSTRUCTION - 69-92 ADVANCE FOR CONSTRUCTION - 17A/MBLE BREAV ADVANCE FOR	252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252710 ADVANCE FOR CONSTRUCTION - TAXABLE SERV ABP-05 May-05 Jun-05 Jul-05 Aug-06 Sep-05 Oct-06 No 252370 ADVANCE FOR CONSTRUCTION - TAXABLE METERS App-05 May-05 Jun-05 Jul-05 Aug-06 Sep-05 Oct-06 No 252370 ADVANCE FOR CONSTRUCTION - TAXABLE METERS App-05 May-05 Jul-05 Aug-06 Sep-05 Oct-06 No 252370 ADVANCE FOR CONSTRUCTION - TAXABLE METERS App-05 May-05 Jul-05 Aug-06 Sep-05 Oct-06 No 27110 CACC - NT - MAINS \$ 11,539 \$ 11,512 \$ 11,424 \$ 12,056 \$ 17,12 Oct-06	252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
225710 ADVANCE FOR CONSTRUCTION - TAXABLE METERS App. 65 May-35 Jul-05 Jul-05 Jul-05 Jul-05 Jul-05 Jul-05 Jul-05 Aug-06 Sep-05 Oct-05 Interest Interest Oct-06 Interest	252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
282710 ADVANCE FOR CONSTRUCTION - TAXABLE HYD Apr-65 May-05 Jun-05 Jul-05 Aug-05 Sep-05 Oct-05 No 282370 ADVANCE FOR CONSTRUCTION - TAXABLE HYD Apr-65 May-05 Jun-05 Jul-05 Aug-05 Sep-05 Oct-05 No 271110 CAC - NT - MAINS CIAC CIAC<	252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252370 ADVANCE FOR CONSTRUCTION - TAXABLE METERS Apr-05 Jun-05 Jun-05 Aug-05 Sep-06 Cot-05 No 271110 CAC-LUSTOMER ADVANCES Apr-06 May-05 Jun-05 Jun-05 Aug-05 Sep-06 Oct-05 Indo 271110 CAC-NT - MANNS CIAC CIAC <td< td=""><td>252230</td><td>252710</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	252230	252710									
TOTAL CUSTOMER ADVANCES Apr-06 May-05 Jun-06 Jun-06 Aug-06 Cot-06 Co	252240	252370									
Characteristic Char			TOTAL CLISTOMED ADVANCES	Apr.05	May	-01-01-01-01-01-01-01-01-01-01-01-01-01-	h.ILO5	Δ10-05	Sen-05	0-1-05	NOV-05
The color of the			טוסר טושבוי אם איוויסרים	2	Iviay-03	COLING	20-10-1	Co-Sin C	מחים מ	200	20-00-1
27110 CIAC. NT - IMANIS F AND STATES CIAC. NT - IMANIS CIAC. NT -				Depre on	Depre on	Depre on	Depre on	Depre on	Depre on	Depre on	Depre on
27/11/0 CIAC- INT-SERVICES 2 (1,504 s) 11,512 s) 3 (1,512 s) 11,523 s) 3 (1,524 s) 11,523 s) 3 (1,524 s) 11,523 s) 3 (1,524 s) 11,524 s) 11,524 s) 11,524 s) 11,524 s) 11,524 s) 11,525 s) 11,525 s) 11,524 s) 11,525 s) 11,524 s) 11,524 s	0,,,,,,	4,7,7,7	Cities Air Cities	3	3	5	5	3	- 1	3	7
271700 CIAC- NI - EXT DEP 7,613 7,604 7,614 7,729 7,729 7,729 7,626 7,729 7,724 <td>271110</td> <td>271110</td> <td>CIAC - N1 - MAINS</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>- 1</td> <td></td> <td></td>	271110	271110	CIAC - N1 - MAINS						- 1		
271200 CIAC- NI - NETERNA 20,481 406	2/1120	2/1120	CIAC - NI - EXI DEP	7,613	7,606	7,612	7,693	7,612	1,729	7,626	7,55
271300 CAC- NT - MFLERAS 866 869 869 869 869 869 869	271130	002172	CIAC - NI - SERVICES	70,481	20,481	20,481	20,481	184,07	20,461	444	20,481
271500 CIAC - NT - OTHER 406 407 407 407 407 407 407 407 407 407 407 407 407	271150	271400	CIAC - NT - HYDRANTS	2000	888	8-4-8	427	427	866	866	4
271711 CIAC - TAX - MAINS 1,965<	271160	271500	CIAC - NT - OTHER	406	406	406	406	406	406	406	406
271711 CIAC - TAX - MAINS 1,965 <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		-									
271711 CIAC - TAX - EXT DEP 639	271210	271711	CIAC - TAX - MAINS	1 965	1 965	1 965	1.965	1,965	1.965	1,965	1.965
271210 CIAC - TAX - SERVICES 20,980 21,425 21,596 22,110 22,297 22,474 22,994 271310 CIAC - TAX - METERS 1,536 1,536 1,604 1,887 1,968 2,167 271470 CIAC - TAX - HYDRATXS 1,048 1,048 1,048 1,048 1,048 271570 CIAC - TAX - OTHER 434 434 434 434 434 272100 DEPRECIATION CONTR. PROPERTY 22,090 21,078 22,474 22,994	271220	271711	CIAC TAX EXT DEP	539	539	539	539	539	539	539	539
271210 CIAC - TAX - SERVICES 20,980 21,425 22,110 22,297 22,474 22,994 271310 CIAC - TAX - METERS 1,357 1,536 1,604 1,812 1,887 1,968 2,167 271470 CIAC - TAX - HYDRATXS 1,048 1,048 1,048 1,048 1,048 1,048 271570 CIAC - TAX - OTHER 434 434 434 434 434 272100 DEPRECIATION CONTR. PROPERTY 272100 DEPRECIATION CONTR. PROPERTY 434 434 434 434				0	0	0	0	0	0	0	
27/1310 CIAC - TAX - METERS 1,357 1,536 1,604 1,812 1,887 1,968 2,167 27/1470 CIAC - TAX - HYDRATXS 1,048	271230	271210	CIAC - TAX - SERVICES	20,980	21,425	21,595	22,110	22,297	22,474	22,994	22,728
271470 CIAC - TAX - HYDRATXS 1,048 <t< td=""><td>271240</td><td>271310</td><td>CIAC - TAX - METERS</td><td>1,357</td><td>1,536</td><td>1,604</td><td>1,812</td><td>1,887</td><td>1,958</td><td>2,167</td><td>2,060</td></t<>	271240	271310	CIAC - TAX - METERS	1,357	1,536	1,604	1,812	1,887	1,958	2,167	2,060
27/1570 CIAC - TAX - OTHER 434 434 434 434 434 434 272100 DEPRECIATION CONTR. PROPERTY 434 434 434 434 434 434 434	271250	271470	CIAC - TAX - HYDRATXS	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
272100 DEPRECIATION CONTR. PROPERTY	271260	271570	CIAC - TAX - OTHER	434	434	434	434	434	434	434	434
272100 DEPRECIATION CONTR. PROPERTY											
272100 DEPRECIATION CONTR. PROPERTY											
	272000	272100	DEPRECIATION CONTR. PROPERTY								
							1				

PORECASTED I.Y.:	T.Y.:	FORECASTED T.Y.: November-05		
BASE TEST YEAR:	EAR:	July-04		
JDE	AWW			
Account	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 ADV FOR CONST - TAX EXT		
077707		ADV TON 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		
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE HYD ADVANCE FOR CONSTRUCTION - TAXABLE METERS		
		TOTAL CUSTOMER ADVANCES		
			Balance	Forecasted
		THE STATE OF THE S	Dec-03	Test Period
271110	271110	CIAC - NT - MAINS	13,085,115	139,684
271120	271120	CIAC - NT - EXT DEP	7,719,042	91,384
271130	271200	CIAC - NI - SERVICES	7,359,364	317,502
271150	271400	CIAC - NT - HYDRANTS	402 819	4,002
271160	271500	CIAC - NT - OTHER	412,592	4,872
074.040	774744	CIAC TAV MAININ		
271220	271711	CIAC - TAX - EXT DEP	1,898,493	23,580
				5
271230	271210	CIAC - TAX - SERVICES	4,963,875	257,814
271240	271310	CIAC - TAX - METERS	3,299	18,745
271250	271470	CIAC - TAX - HYDRATXS	487,487	12,576
271260	271570	CIAC - TAX - OTHER	440,903	5,208
2/2000	272100	DEPRECIATION CONTR. PROPERTY	-6,335,847	

Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ Balance @ 1,010,000 10 10 10 10 10 10 10 10 10 10 10 10	HEDULE O	上のころこの	SCHEDULE OF COSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL								
NAME DESCRIPTION Bealence	SECASTED SE TEST Y	T.Y.: EAR:	November-05						-		
ANY DESCRIPTION DESCRIPT	vised										
AWAW AMANY Bealence @											
ANNIVAR DESCRIPTION Language parameter go parameter				-	(00000	@ 0000	© coorded	© concled
ADVANCE FOR CONSTINCTION - 88-98	핔.	AWW	CHOCOLO	Balance @	Balance @	Balance @	Balance @	Balance @	Balance @	Balance @	Aug-2004
Decomon ADVANCE FOR CONSTRUCTION - 88-98 1,778-2801 1,722-2801	Account	Account	DESCRIPTION	Jan-2004	Feb-2004	Mar-2004	Apr-zuu4	May-2004	JUII-2004	301-2004	4007-RnQ
252200 ADV FOR CONST. NT MINTERS 142,279 422,079 423,079 428,079	252120	252110			10,026,196						=
252500 ADV POR CONST. NI WEIERS 148,366 147,366 148,866 148,866 148,866 147,269 252500 ADV FOR CONST. NI OTHER 1,752,501 1,752,501 1,752,601	252130	252200	ADV FOR CONST - NT SERVICES	432,573	432,073	433,073	438,073	438,073	440,073	465,073	463,073
252200 ADV POR COUNST. THY PURMINS 1,172,201 1,172,201 1,722,201 1	252140	252400	ADV FOR CONST - NT METERS	113,117	113,117	113,117	113,117	113,117	113,117	113,117	113,117
252500 ADVAICE FOR CONSTRUCTION - 88-89	252150	252300	ADV FOR CONST - NT HYDRANTS	149,396	147,896	149,896	152,896	164,896	168,896	172,896	175,896
ADVINCE FOR CONSTRUCTION - 8-69	252160	252500	ADV FOR CONST - NT OTHER	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754
ZESZTO ADVANCE FOR CONSTRUCTION - 88-99 -	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
252710 ADVANCE FOR CONSTRUCTION - 89-89 -											
222710 ADVANCE FOR CONSTRUCTION - 30-96 -	252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89	1							
222720 ADVANDE FOR CONSTRUCTION - 193-96 -	252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92	t							
252710 ADVANACE FOR CONSTRUCTION - TAXABLE MFTERS -	252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96	•							
Total Concentrol Con	252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV	ŧ							
TOTAL CUSTOMER ADVANCE S 12,888,937 S 12,771,837 S 12,716,137 S 12,862,337 S 13,075,437 S 13,171,337 S 13,000,037 S 13,000,	752230	01 /707	ADVANCE FOR CONSTRUCTION - TAXABLE DID	•							
TOTAL CUSTOMER ADVANCES \$ 12,888,337 \$ 12,777,837 \$ 12,852,337 \$ 13,075,437 \$ 13,800,037 \$ 13,800	252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
The color of the			TOTAL OLIOTAMED ADJANOFO						- 1		\$ 13 86A 737
271100 CIAC. NT. MANINS 9,887,887 8,921,3867 8,921,3867 8,924,562 7,724,542 7,724,542 7,756,542 7,754,542 7,756,542			I OTAL COSTOMER ADVANCES	- 11		- 11		н	H	11	11
TATION CIAC. IN. PARINS York Yo				1000							40 206 497
271100 CIAC- NI - EXI DEF 7,172,742 7,121,742	271110	271110	CIAC - N1 - MAINS	9,387,687						-	
271200 CIAC. NT NETRINGES 1,512,616 1,512,618 1,512,616 1,512,618	271120	271120	CIAC - NI - EXI DEP	7,719,042	7,718,542	7,719,042	7,124,342	7,124,042	7,120,042	7 512 278	7 512 278
271300 CIAC. NI - MICLENS 402,819	2/1130	2/1200	CIAC - NI - SERVICES	1,512,278	1,512,210	1,312,270	170.658	182 658	186 658	190 658	193,658
271500 CIAC - NT - OTHER 412,583 412,583 412,583 412,583 412,583 412,583 412,583 412,583 412,583 412,593	271150	271400	CIAC - NT - HYDRANTS	402.819	402,819	402.819	402.819	402,819	402,819	402,819	402,819
271711 CIAC. TAX. MAINS 1,998,493	271160	271500	CIAC - NT - OTHER	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593
271711 CIACTAXMAINS 1,998,493 1,998,494 1,998,494 1,998,494 1,998,494 1,998,494 1,998,494 1,998,494 1,998,494 1,998,494					0	0	0	0	0	0	0
271711 CIAC - TAX - MAINS 1,998,493 1,998,494 271210 CIAC - TAX - SERVICES 4,999,335 5,039,143 5,107,035 5,170,278 5,249,596 5,316,978 5,400,080 5 271310 CIAC - TAX - METERS 487,487 487,487 487,487 487,487 487,487 487,487 487,487 487,487 487,487 487,487 487,487 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 440,903 0 0 0 0 0 0 0 0 0 0					0	0	0	0	0	0	0
271711 CIAC - TAX - MAINS 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,493 1,998,385 5,039,148 5,107,035 5,170,278 5,249,596 5,316,978 5,400,080 5,500,080 6,500,080 6,500,080 6,500,080 6,500,080 6,500,080 6,500,080 6,500,080					0	0	0	0	0	0	0
271711 CIAC - TAX - EXT DEP 548,385 548,487 <td>271210</td> <td>271711</td> <td>CIAC - TAX - MAINS</td> <td>1,998,493</td> <td>1,998,493</td> <td>1,998,493</td> <td>1,998,493</td> <td>1,998,493</td> <td>1,998,493</td> <td>1,998,493</td> <td>1,998,493</td>	271210	271711	CIAC - TAX - MAINS	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493
271210 CIAC - TAX - SERVICES 4,999,335 5,039,135 5,107,035 5,170,278 5,249,596 5,316,978 5,400,080 271310 CIAC - TAX - METERS 3,299 32,126 81,289 127,086 148,523 233,316 293,494 271470 CIAC - TAX - HYDRATXS 487,487	271220	271711	CIAC - TAX - EXT DEP	548,385	548,385	548,385	548,385	548,385	546,585	040,000	040,000
271210 CIAC - TAX - METRES	011000	070700	CLC STELLO SYF	4 000 22	E 020 143	0 5 407 035	5 170 278	5 249 596	5 316 978	5 400 080	5 473 952
271310 CMC-TAX-HIPLENS 487,487	271230	2/1210	CIAC - IAX METERS	4,888,333	32 126	91 289	127 086		233 316	293,494	346.987
271570 CIAC - TAX - OTHER	271240	27.1310		787 787	487 487	487 487	487 487		487 487	487.487	487.487
2/15/0 CIAC- IAX-UIHER	067177	27,1470	T	440,000	400,000	104,004	101,101	440 903	440 903	440 903	440 903
272100 DEPRECIATION CONTR. PROPERTY (6,232,361) (6,299,801) (6,368,262) (6,437,345) (6,507,312) (6,649,189) (6,547,757) (6,649,189)	77.1200	0/61/7		440,800	000,01	000,01	0,200	0	0	0	0
272100 DEPRECIATION CONTR. PROPERTY (6,232,361) (6,299,801) (6,368,262) (6,437,345) (6,507,312) (6,577,757) (6,649,189) (6,507,312) (6,649,189)					0	0	0	0	0	0	0
272100 DEPRECIATION CONTR. PROPERTY (6,232,361) (6,299,801) (6,368,262) (6,437,345) (6,507,312) (6,577,757) (6,649,189) (6,540,189)					0	0	0	0	0	0	0
272100 DEPRECIATION CONTR. PROPERTY (6,232,361) (6,299,801) (6,368,262) (6,437,345) (6,507,312) (6,577,757) (6,649,189) (6,6437,345) (6,507,312) (6,577,757) (6,649,189)					0	0	0			0	0
	272000	272100	DEPRECIATION CONTR. PROPERTY	(6,232,361)		(6,368,262)	(6,437,345)			(6,649,189)	(6,721,057)
COC CCC CC & CCT TIE. CC & CT. T.			Address			0	0		0	0	0 100 00 0

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BASE TEST YEAR:	J T.Y.: EAR:	November-05 July-04								
Revised										
JDE	AWW		Balance @	Balance @	Balance @	Balance @				
Account	Account	DESCRIPTION	Sep-2004	Oct-2004	Nov-2004	Dec-2004	<u>Jan-2005</u>	Feb-2005	<u>Mar-2005</u>	<u>Apr-2005</u>
252120	252110	ADV FOR CONST - NT EXT	\$ 11,368,896	\$ 11,379,896	\$ 11,584,196	\$ 11,801,096	\$ 11,894,596	\$ 12,030,436	\$ 12,107,536	\$ 12,297,696
252130	252200	ADV FOR CONST - NT SERVICES	488,073		1	1				
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	179,896	179,896	179,896	178,896	176,396	173,896	174,896	177,896
252160 252220	252500	ADV FOR CONST - NT OTHER ADV FOR CONST - TAX EXT	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89 ADVANCE FOR CONSTRUCTION - 90-92								
252205	252720	ADVANCE FOR CONSTRUCTION 03 06								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710									
252240	252370									
		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
271110	271110	CIAC - NT - MAINS	\$ 10,621,287	\$ 10,632,287	\$ 10,836,587	\$ 11,053,487	\$ 11,146,987	\$ 11,282,827	\$ 11,359,927	\$ 11,550,087
271120	271120	CIAC - NT - EXT DEP	7,774,542	7,773,542	7,759,542	7,745,542	7,735,042	7,724,542	7,719,542	7,724,542
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	197,658	197,658	197,658	196,658	194,158	191,658	192,658	195,658
271150	271500	CIAC - NT - HYDRANIS	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819
	i		0	0	0	0	0	0	0	1
			0	0	0	0	0	0	0	
			0	0	0	0	0	0	0	0
2/1210	2/1/11	CIAC - IAX - MAINS	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493
71 1220	11/11/2	CIAC - TAA - EA L DEP	246,365	246,383	348,383	346,363	046,383	046,360	040,000	040,000
271230	271210	CIAC - TAX - SERVICES	5.540.623	5.618.311	5.670.769	5.722.754	5.755.843	5,803,449	5,883,472	5,957,776
271240	271310	CIAC - TAX - METERS	395,266	451,523	489,510	527,155	551,116	585,590	643,537	697,343
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
			0	0	0	0	0	0	0	:
			D C	0 0	0 0	0 0	0 0	0	0	
			0	0	0	0	0	0	0	
272000	272100	DEPRECIATION CONTR. PROPERTY	(6,793,747)	(6,865,720)	(6,938,375)	(7,011,526)	(7,083,461)	(7,155,750)	(7,228,565)	(7,302,041)
	_									

KENTUCKY-AN SCHEDULE OF	MERICAN W	KENTUCKY-AMERICAN WATER COMPANY SCHEDULE OF CLISTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL								
FORECASTED T.Y.:	T.Y.:	November-05								
BASE TEST YEAR: Revised	:AR:	July-04								
		,								
L	700010		0	0	8	000000	8 00000	© conclod	8 00000	Acceptance
Account	Account	DESCRIPTION	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Balance
252120	050440	ADVEOD CONST. NT EXT	e 12 AES A16	4 10 566 816	4 12 818 538	¢ 12 818 576	4 12 003 806	\$ 12 046 636	\$ 13 110 456	4 12 402 222
252120	252200	ADVICOR CONST. NT SEBVICES	- 1	- 1	4	- 1			473 073	
252130	252400	ADV FOR CONST - NT METERS	113 117	113 117	403,073	113 117	113 117	113 117	113 117	113 117
252150	252300	ADV FOR CONST - NT HYDRANTS	189,896	193.896	197.896	200,896	204.896	204.896	204.896	189,165
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								
25225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
		TOTAL CLISTOMER ADVANCES	\$ 15 258 057	\$ 15.372.457	\$ 15 453 177	\$ 15 654 217	\$ 15 858 537	\$ 15810277	\$ 15.960.097	\$ 15 220 324
			- 10 - 11	- 11		FI	11	11 i		- 11
271110	271110	CIAC - NT - MAINS	\$ 11,710,807	\$ 11,819,207	\$ 11,870,927	\$ 12,070,967	\$ 12,246,287	\$ 12,199,027	\$ 12,362,847	\$ 11,654,613
271120	271120	CIAC - NT - EXT DEP	7,724,542	7,726,542	7,751,542	7,749,542	7,774,542	7,773,542	7,759,542	7,743,734
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	207,658	211,658	215,658	218,658	222,658	222,658	222,658	206,927
271150	271400	CIAC - NT - HYDRANTS	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819
2/1160	2/1500	CIAC - NI - OTHER	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,093
		-		0	o c		0	0 0	0	0 0
			0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	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	CIAC - TAX - EXT DEP	548,385	548,385	548,385	548,385	548,385	548,385	548,385	548,385
			0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	6,052,864	6,132,295	6,230,846	6,318,003		6,489,573	6,551,639	6,074,325
271240	271310		766,200	823,719	895,083	958,196	٦,	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	CIAC - TAX - OTHER	440,903	440,903	440,903	440,903	440,903	440,903	440,903	440,903
			0	0	0	0	0	0	0	0
			0	0 0	0	0	0 0	0	0 0	0
									0 0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(7.376,299)	(7,450,78	(7,525,985)	(7,602,005)	(7,678,49	(7,754,65	(7,831,462)	(7,379,953)
			0		0	0			0	0
		TOTAL CIAC	\$ 30,888,730	\$ 31,065,599	\$ 31,241,029	\$ 31,516,319	\$ 31,780,252	\$ 31,815,542	\$ 31,995,562	\$ 30,884,344

K_RB04 Lindsey.XLS Cust Adv CIAC-LEX

EST YEAR: E AWW unt Account 20 25210 30 25220 40 252300 50 252300 20 252300 20 252300 20 252500 20 252500	July-04 DESCRIPTION ADV FOR CONST - NT EXT								
AWW Account 25210 25220 25220 25240 252300 252300 252300 252500	DESCRIPTION 3 CONST - NT EXT								
AWW Account 25210 25220 25220 25240 25230 25230 25230	DESCRIPTION 3 CONST - NT EXT								
AWW Account 252110 252200 252400 252300 252500 252500	DESCRIPTION 3 CONST - NT EXT								
Account 252110 252200 252400 252300 252500 252500	DESCRIPTION R CONST - NT EXT								
25210 252200 252400 252300 252500	S CONST - NT EXT								
252200 252400 252300 252500									
252400 252300 252500	ADV FOR CONST - NT SERVICES								
252300	ADV FOR CONST - NT METERS								
252500	ADV FOR CONST - NT HYDRANTS								
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	ADV FOR CONST - NT OTHER								
4	ADV FOR CONST - TAX EXT								
252205.15 252500 ADVANCE	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20 252710 ADVANCE	ADVANCE FOR CONSTRUCTION - 90-92								
252720	ADVANCE FOR CONSTRUCTION - 93-96								
252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240 Z52370 ADVANCE	ADVANCE FOR CONSTRUCTION - TAXABLE METERS			Depreciaiton on CIAC	CIAC	Look to right for inputted data	r inputted data		
	7.0000000000000000000000000000000000000			I hese calculations need to be updated each case to reflect change in test years	ons need to be	updated each c	ase		
	TOTAL CUSTOMER ADVANCES	Current	Cur / Prop	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04
		Depreciaton	Depreciation	Depre on	Depre on	Depre on	Depre on	Depre on	Depre on
	The second secon	Rates	Rates	CIAC	CIAC	CIAC	CIAC	CIAC	CIAC
271110	CIAC - NT - MAINS	1.18%	1.18%	\$ 10,942	\$ 10,900	\$ 11,216	\$ 11,546	\$ 11,826	\$ 12,120
2/1120	CIAC - NI - EXT DEP	1.18%	1.18%	7,590	7,592	7,600	7,593	7,599	7,680
	CIAC - NI - SERVICES	4.23%	4.23%	25,563	26,211	26,211	26,211	26,211	26,211
271300	CIAC - NI - METERS	2.35%	2.35%	324	332	340	390	366	374
	CIAC - NT - OTHER	1 18%	7.36%	800	866	866	866	866	866
							P. C. C. C. C. C. C. C. C. C. C. C. C. C.	2	†
271711	CIAC - TAX - MAINS	1.18%	1.18%	1.965	1.965	1 965	1 965	1.965	1 965
271220 271711 CIAC - TA	CIAC - TAX - EXT DEP	1.18%	1.18%	539	539	539	983	530	253
		1.18%	1.18%	0	0	0	0	000	9
271210	CIAC - TAX - SERVICES	4.23%	4.23%	17,700	17,989	18,196	18,560	18,714	19.145
	CIAC - TAX - METERS	2.35%	2.35%	63	179	262	409	471	644
271470	CIAC - TAX - HYDRATXS	2.58%	2.58%	1,048	1,048	1,048	1,048	1.048	1.048
271260 271570 CIAC - TA	CIAC - TAX - OTHER	1.18%	1.18%	434	434	434	434	434	434
272000 272100 DEPRECI	DEPRECIATION CONTR. PROPERTY								
TOTAL CIAC	NAC.			67 440	£ 60 464	60000	60000	70.44	177

K_RB04 Lindsey.XLS Cust Adv CIAC-LEX

KENTUCKY-AM	MERICAN W.	KENTUCKY-AMERICAN WATER COMPANY								
SCHEDULE OF	CUSTOME	SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL								
FORECASTED T.Y.:	T.Y.:	November-05								
BASE TEST YEAR:	AR:	July-04								
Revised										
JDE	AWW									
Account	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								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96							-	
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710									
797740	0/6767	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
		TOTAL CUSTOMER ADVANCES	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05
			Denre on	Denre	Denre on	Denre on	Denre on	Denre on	Denre on	Denre on
			CIAC							
271110	271110	CIAC - NT - MAINS	804	\$ 12,894	\$ 11,710	\$ 12,766	\$ 13,041	\$ 10,915	049	\$ 11,096
271120	271120	"		7,716	7,613	7,541	7,528	7,611	7,601	7,599
271130	271200	CIAC - NT - SERVICES	26,211	26,211	26,211	26,211	26,211	26,481	26,481	26,481
271140	271300	CIAC - NT - METERS	374	389	357	357	345	383	378	383
271150	271400	CIAC - NT - HYDRANTS	998	998	998	866	998	998	998	998
271160	271500	CIAC - NT - OTHER	406	406	406	406	406	406	406	406
271210	271711	CIAC - TAX - MAINS	1,965	1,965	1,965	1,965	1,965	1,965	1,965	1,965
271220	271711	CIAC - TAX - EXT DEP	539	539	539	539	539	539	539	539
			0	0	0	0	0	0	0	0
271230	271210		19,308	19,454	19,883	19,668	19,843	20,231	20,399	20,738
271240	271310		710	768	941	854	925	1,056	1,123	1,260
271250	271470		1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
271260	271570	CIAC - TAX - OTHER	434	434	434	434	434	434	434	434
272000	272100	DEPRECIATION CONTR. PROPERTY								
		TOTAL CIAC	\$ 71,868	\$ 72,690	\$ 71,973	\$ 72,655	\$ 73,151	\$ 71,935	\$ 72,289	\$ 72,815

SCHEDULE OF	CUSTOME	KENTUCKY-AMERICAN WATER COMPANY SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL							-	
FORECASTED T.Y.:	T.Y.:	November-05								
BASE TEST YEAR:	:AR:	July-04								
Revised										
ΠÜ	AWW									
Account	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			-					
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252370	ADVANCE FOR CONSTRUCTION - TAXABLE HILD ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
		TOTAL CUSTOMER ADVANCES	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05
			Depre on	Depre on	Depre on	Depre on	Depre on	Depre on	Depre on	Depre on
			CIAC							
271110	271110	CIAC - NT - MAINS	\$ 11,394	\$ 11,509	\$ 11,512	\$ 11,424	\$ 12,058	\$ 12,145		\$ 12,318
271120	271120	CIAC - NT - EXT DEP	7,613	7,606	7,612	7,693	7,612	7,729	7,626	7,554
271130	271200	CIAC - NT - SERVICES	26,481	26,481	26,481	26,481	26,481	26,481	26,481	26,481
271150	271400	CIAC - NI - METERS	866	866	866	866	866	866	866	866
271160	271500	CIAC - NT - OTHER	406	406	406	406	406	406	406	406
271210	271711	CIAC - TAX - MAINS	1,965	1,965	1,965	1,965	1,965	1,965	1,965	1,965
271220	271711	CIAC - TAX - EXT DEP	539	539	539	539	539	539	539	539
			0	0	0	0		0 00	0	0 22 20
271230	271210		20,980	21,425	21,595	011,22	7	72,4/4	72,984	071,77
271240	271310	_	1,357	1,536	1,604	1,812	1,887	1,958	2,167	2,060
271250	271470		1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048
271260	271570	CIAC - TAX - OTHER	434	434	434	434	434	434	434	434
272000	272100	DEPRECIATION CONTR. PROPERTY								
		TOTAL CIAC	\$ 73.476	\$ 74.258	\$ 74 481	\$ 75.205	\$ 76.020	\$ 76.487	\$ 76.160	\$ 76,810

	FORECASTED T.Y.:	FORECASTED T.Y.: November-05		
BASE TEST YEAR:	EAR:	July-04		
Revised				
<u>.</u>				
JUE	AWW			
Account	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		
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96		
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV		
252230	252/10	ADVANCE FOR CONSTRUCTION - TAXABLE HYD		
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS		
		TOTAL CUSTOMER ADVANCES		
			Balance	Forecasted
			Dec-03	Test Period
271110	271110	CIAC - NT - MAINS	13,085,115	139,684
271120	271120	CIAC - NT - EXT DEP	7,719,042	91,384
271130	271200	CIAC - NT - SERVICES	7,359,364	317,502
271140	271300	CIAC - NT - METERS	167,158	4,862
271150	271400	CIAC - NT - HYDRANTS	402,819	10,392
271160	271500	CIAC - NT - OTHER	412,592	4,872
024040	074744	CIAC TAX MAINE	1 000 400	73 600
017177	71/1/7	CIAC - IAA - WAINO	1,930,430	20,00
271220	271711	CIAC - TAX - EXT DEP	548,385	6,468
271230	271210	CIAC - TAX - SERVICES	4.963.875	257,814
271240	271310	CIAC - TAX - METERS	3,299	18,745
271250	271470	CIAC - TAX - HYDRATXS	487,487	12,576
271260	271570	CIAC - TAX - OTHER	440,903	5,208
272000	272100	DEPRECIATION CONTR. PROPERTY	-6,335,847	

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

JDE Account	AWW Account	DESCRIPTION	Balance @ Jan-2004	Balance @ <u>Feb-2004</u>	Balance @ <u>Mar-2004</u>	Balance @ <u>Apr-2004</u>	Balance @ <u>May-2004</u>	Balance @ <u>Jun-2004</u>	Balance @ Jul-2004	Balance @ Aug-2004
252120 252130 252140 252150 252160 25220	252110 252200 252400 252300 252500	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	· · · · · · · · · · · · · · · · · · ·	\$ 2,000 \$	10,000 0 0 0 0 0	15,000 0 0 0 0 0	\$ 20,000	\$ 25,000 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	30,000	\$\$5,000 0 0 0 0
252205.15 252205.20 252205.25 252225 252230 252230	252500 252710 252720 252710 252710 252370	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	٠ •	\$ 5,000 \$	10,000 \$	15,000	\$ 20,000	\$ 25,000 \$	30,000	\$ 35,000
271110	271110	CIAC - NT - MAINS	\$ 1,682,879	\$ 1,682,879 \$	1,682,879 \$	1,682,879	\$ 1,682,879	\$ 1,682,879 \$	1,682,879	\$ 1,682,879
271130	271200	CIAC - NT - SERVICES	183,790	183,790	183,790	183,790	183,790	183,790	183,790	183,790
271140	271300		ı	0 (0 (0	0 (0 (0	0 0
271160	271500	CIAC - NT - OTHER		00	00	00	00	0	00	00
				00	00	00	00	00	00	00
271210	271711	CAC - TAX - MAINS	C	00	00	00	00	00	00	00
271220	271711	CIAC - TAX - EXT DEP	0	00	00	000	00	000		000
271230	271210	CIAC - TAX - SERVICES	0	2,207	4,414	0 6,621	0 8,828	0 11,035	0 13,242	0 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 (
0971.77	0/61/7	CIAC - IAX - OTHER	0	o c	o c	0 0	-	o c		> C
				0	0	0	0	0	0	0
				0	0	0	0	0	0	0
	0				0	0 0	0	o í	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(89,701) 0	(91,963) 0	(94,233) 0	(96,509) 0	(98,793) 0	(101,085) 0	(103,383) 0	(105,688) 0
		TOTAL CIAC	\$ 1,776,968	\$ 1,777,886 \$	\$ 1,778,796 \$	1,779,700	\$ 1,780,596	\$ 1,781,484 9	\$ 1,782,366	\$ 1,783,241

2

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

Balance @ <u>Apr-2005</u>	125,000 0 0 0 0 0	
Balance @ Ba	\$ 120,000 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
	115,000 \$ 0 0 0 0 0	
Balance @ Feb-2005	↔	
Balance @ Jan-2005	\$ 110,000	
Balance @ Dec-2004	\$5,000 0 0 0 0	
Balance @ B	\$ 0 0 0 0 0 0	
Balance @ Ba Oct-2004 No	45,000 \$ 0 0 0 0 0	
	40,000 0 0 0 0	
Balance @ Sep-2004	\$ 40,0	
DESCRIPTION	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 HYD
AWW Account	252110 252200 252400 252300 252500	252500 252710 252720 252710 252710 252710
JDE <u>Account</u>	252120 252130 252140 252150 252160	252205.15 252205.20 252205.25 252225 252230 252230

\$ 40,000 \$	45,000 \$	\$ 000'09	\$ 000'59	110,000 \$	115,000 \$	120,000 \$	125,000
,	6		, co				000 000
	1,682,879 \$		1,682,879 \$				1,082,879
0	0	0	0	0	0	0	0
183,790	183,790	183,790	183,790	183,790	183,790	183,790	183,790
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
17,656	19,863	22,070	24,277	26,484	28,691	30,898	33,105
7,784	8,757	9,730	10,703	11,676	12,649	13,622	14,595
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(108,001)	(110,322)	(112,650)	(115,060)	(117,474)	(119,898)	(122,332)	(124,776)
0	0	0	0	0	0	0	0
\$ 1,784,108 \$	1,784,967 \$	1,785,819 \$	1,786,589 \$	1,787,355 \$	1,788,111 \$	1,788,857 \$	1,789,593
	1,682,879 183,790 183,790 0 0 0 17,656 7,784 7,784 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ 1,682,879 \$ 1,682,879 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ 1,682,879 \$ 1,682,879 \$ 1,682,879 \$ 0 183,790	\$ 1,682,879 \$ 1,784 \$ 1,784,967 \$ 1,786,819 \$ 1,786,58	\$ 1,682,879 \$ 1,682,879 \$ 1,682,879 \$ 1,682,879 \$ 1,0000 \$ 10,000 \$ 10,000 \$ 1	\$ 1,682,879 \$ 1,682,879 \$ 1,682,879 \$ 1,682,879 \$ 1,582,879 \$ 1,784,875 \$ 1,786,111 \$ 11,670 \$ 1,786,8111 \$ 1,784,967 \$ 1,786,8111 \$ 1,786,819 \$ 1,786,818 \$ 1,784,967 \$ 1,786,818 \$ 1,786,589 \$ 1,787,355 \$ 1,788,111 \$ \$ 1,784,967 \$ 1,786,818 \$ 1,788,181 \$ \$ 1,784,967 \$ 1,786,589 \$ 1,786,589 \$ 1,784,365 \$ 1,788,111 \$ \$ \$ 1,784,108 \$ 1,784,967 \$ 1,786,589 \$ 1,786,589 \$ 1,784,867 \$ 1,788,111 \$ \$ \$ 1,784,867 \$ 1,788,111 \$ \$ \$ 1,784,108 \$ 1,784,967 \$ 1,786,589 \$ 1,786,589 \$ 1,784,867 \$ 1,784,108 \$ 1,784,967 \$ 1,786,589 \$ 1,786,589 \$ 1,784,867 \$ 1	\$ 1,682,879 \$ 1,782,819 \$ 1,782,817 \$ 1,784,108 \$ 1,785,818 \$ 1,88

271110 271120 271130 271140 271150

271210 271220

271230 271240 271250 271260

272000

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

salance @ Nov-2005	160,000	0	0	0	0	0
Balance @ B Oct-2005	155,000 \$	0	0	0	0	0
_			0	0	0	0
Balance @ Sep-2005	150,000 \$					
<u>т</u> ол						
Balance @ Aug-2005	145,000 \$	0	0	0	0	0
ä ∢i	G					
3alance @ Jul-2005	140,000 \$	0	0	0	0	0
ω ″	↔					
3alance @ Jun-2005	135,000 \$	0	0	0	0	0
<u>а</u> "	€					
se @	130,000 \$	0	0	0	0	0
aland <u>1ay-2</u>	13					
Balance @ <u>May-2005</u>	\$					
	€9		ERS	RANTS	ER	-
Balanc <u>DESCRIPTION</u> May-2	€9		W FOR CONST - NT METERS	IV FOR CONST - NT HYDRANTS	IV FOR CONST - NT OTHER	IV FOR CONST - TAX EXT
	ADV FOR CONST - NT EXT \$	ADV FOR CONST - NT SERVICES		ADV FOR CONST - NT HYDRANTS	ADV FOR CONST - NT OTHER	ADV FOR CONST - TAX EXT
	ADV FOR CONST - NT EXT \$					ADV FOR CONST - TAX EXT
DESCRIPTION	252110 ADV FOR CONST - NT EXT \$	ADV FOR CONST - NT SERVICES	252400	252300	252500	

122,308 0 0 0 0 0

Average <u>Balance</u>

JDE <u>Account</u>	Account	DESCRIPTION	Balance @ <u>May-2005</u>	Balance @ Jun-2005	Balance @ <u>Jul-2005</u>	Aug-2005	_	Sep-20
252120 252130 252140 252150 252160 25220	252110 252200 252400 252300 252500	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	\$ 130,000 \$	\$ 135,000 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ 140,000 0 0 0 0	\$ 145,000 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		150
252205.15 252205.20 252205.25 252225 252230 252230	252500 252710 252720 252710 252710 252370	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	10	·				

\$ 1682879 \$
0
183,790
0
0
0
0
0
0
0
0
0
35,312
15,568
0
0
0
0
0
0
(127,230)
\$ 1,790,319

271110 271120 271130 271140 271150 271160

271210 271220

271230 271240 271250 271260

272000

			Depreciaiton o	to renect cnan Feb-04 Depre on CIAC	\$ 1,655 0 0 648 0 0	0008000	(51)
				Cur / Prop Depreciation Rates	1.18% 1.18% 4.23% 2.35% 2.58% 1.18%	1.18% 1.18% 4.23% 2.35% 1.18%	
				Current Depreciaton Rates	1.18% 1.18% 4.23% 2.35% 1.18%	1.18% 1.18% 1.18% 4.23% 2.35% 1.18%	1.18%
KENTUCKY-AMERICAN WATER COMPANY SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - TRI-VILLAGE FORECASTED T.Y.: November-05 BASE TEST YEAR: July-04 Revised	DESCRIPTION	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 HYD ADVANCE FOR CONSTRUCTION - TAXABLE METERS	TOTAL CUSTOMER ADVANCES	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 - HYDRATXS CIAC - TAX - OTHER	DEPRECIATION CONTR. PROPERTY TOTAL CIAC
MERICAN W F CUSTOME) T.Y.: EAR:	AWW Account	252110 252200 252400 252300 252500	252500 252710 252720 252710 252710 252710		271110 271120 271200 271300 271400 271500	271711 271711 271210 271310 271470 271570	272100
KENTUCKY-AMERIC SCHEDULE OF CUS FORECASTED T.Y.: BASE TEST YEAR: Revised	JDE <u>Account</u>	252120 252130 252140 252150 252160 252220	262205.15 252205.20 252205.25 26225 252230 252240		271110 271120 271130 271140 271150	271210 271220 271230 271240 271250 271260	272000

01/707	ADVAINCE FOR COINGINGON - IAAABLE III D			1	:							
252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS			Deprec	Depreciaiton on CIAC These calculations no	4 to bo	Depreciation on CIAC LOOK to right for inputted data	or inputte	a data			
				to refle	inese calculations meet to be to reflect changes in test years	need to be t in test years	ipuateu eacii	case				
	TOTAL CUSTOMER ADVANCES	Current	Cur / Prop	Fet	Feb-04	Mar-04	Apr-04	May-04		Jun-04	Jul-04	
		Depreciaton Rates	Depreciation Rates	ō Deb D	Depre on CIAC	Depre on CIAC	Depre on CIAC	Depre on CIAC		Depre on CIAC	Depre on CIAC	E
271110	CIAC - NT - MAINS	1.18%	1.18%	s	1,655 \$	955	\$ 1,655	s	1,655 \$	1,655	\$ 1,	1,655
271120	CIAC - NT - EXT DEP	1.18%	1.18%		0	0	0		0	0		0
271200	CIAC - NT - SERVICES	4.23%	4.23%		648	648	648		648	648		648
271300	CIAC - NT - METERS	2.35%	2.35%		0	0	0		0	0		0
271400	CIAC - NT - HYDRANTS	2.58%	2.58%		0	0	0		0	0		0
271500	CIAC - NT - OTHER	1.18%	1.18%		0	0	0		0	0		0
271711	CIAC - TAX - MAINS	1.18%	1.18%		0	0	0		0	0		0
271711	CIAC - TAX - EXT DEP	1.18%	1.18%		0	0	0		0	0		0
		1.18%	1.18%		0	0	0		0	0		0
271210	CIAC - TAX - SERVICES	4.23%	4.23%		æ	16	23		31	39		47
271310	CIAC - TAX - METERS	2.35%	2.35%		7	4	9		œ	10		7
271470	CIAC - TAX - HYDRATXS	2.58%	2.58%		0	0	0		0	0		0
271570	CIAC - TAX - OTHER	1.18%	1.18%		0	0	0		0	0		0
272100	DEPRECIATION CONTR. PROPERTY	1.18%			(51)	(53)	(99)		(28)	(09)		(63)
	TOTAL CIAC			so.	2,262 \$	2,270	\$ 2,276	s s	2,284 \$	2,292	\$ 2	2,298

0 2,434

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

				⊠ O ⊠	55 c	၁ ფ	0	. 0	0	c	. 0	0 1	26 78	, 0	. 0	0	24 \$
				Feb-05 Depre on CIAC	1,65	0 648	5					C	<i>.</i> , (\	•			2,424
				Jan-05 Depre on CIAC	18	0 648	0	0	0	c	0	0 8	88 22	10	0	0	2,414 \$
				Dec-04 Depre on CIAC	65	0 648	2	0	0	_	00	0 8	8 5	0	0	0	2,410 \$
				Nov-04 Depre on CIAC	18	0 848	ę o	0	0	c	0	0 ;	8 5	<u> </u>	0 0	(72)	2,328 \$
				Oct-04 Depre on CIAC	65	0 %) }	0	0	c	00	0 ;	7 9	<u>-</u> 0	0 0	(69)	2,321 \$
		÷		Sep-04 Depre on CIAC	65	0 87	<u> </u>	0	0	C	0	0	62 15	<u>.</u> 0	00	(67)	2,313 \$
				Aug-04 Depre on E	1,65	0 848	ę c	0	0	c	0	0 ;	5. 4. 5.	<u>s</u> 0	00	(65)	2,305 \$
July-04	DESCRIPTION	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 HYD	TOTAL CUSTOMER ADVANCES			CIAC - INI - SERVICES				CIAC - TAX - MAINS CIAC - TAX - EXT DEP				CIAC - TAX - OTHER	DEPRECIATION CONTR. PROPERTY	TOTAL CIAC **
ÿ	AWW Account	252110 252200 252400 252300 252500	252500 252710 252720 252710 252710 252370		271110	271120	271300	271400	271500	274744	271711		271210	271310	271570	272100	
BASE TEST YEAR: Revised	JDE Account	252120 252130 252140 252150 252160 25220	252205.15 252205.20 252205.25 25225 25223 252230 252240		271110	271120	271140	271150	271160	024240	271220		271230	271240 271250	271260	272000	

Mar-05 Depre on CIAC 1,655 0 648 0

0 0 105 26 0

0

2,511

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

				69													69
			Oct-05 Depre on CIAC	655	0	648	0	0	0	0 (o c	159	33	0	0	0	2,501
				€9		_	_	_	_	<u> </u>	.		. ~	. ^	0	0	2
			Sep-05 Depre on CIAC	1,655	0	648	0	0	0	0	, (152	37	;		Ŭ	2,492
				8		. ~	0	0	_	0	5 C) -	· 10		0	0	2
			Aug-05 Depre on CIAC	1,655		648		J	_			144	35	5			2,482
			_	€9			_	_	_	_	<u> </u>	- <i>"</i>	. ~	. 0	. 0	0	\$ &
			Jul-05 Depre on CIAC	1,655		648		0	0	0	00	136	33	3		J	2,472
			ч	69						_					_	0	€9
			Jun-05 Depre on CIAC	1.655	0	648	0	0	0	0	00	128	33	5 0	0	J	2,462
				69				_	_							0	\$
			May-05 Depre on CIAC	1.655	0	648	0	0	0	0	0 0	121	3.0	30	0	J	2,454
				8				. 0	0	0	0 0	۰ ۳			. 0	0	\$
			Apr-05 Depre on CIAC	راد 1.655	0	648	0					7 0	- 80	1 _			2,444
			Apr Depr	Ŝ •													€9
DESCRIPTION	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	SNIAM	EXT DFP	CIAC - NT - SERVICES	METERS	CIAC - NT - HYDRANTS	OTHER	- MAINS	CIAC - TAX - EXT DEP	SEDVICES	METERS	CIAC - TAX - HYDRATXS	- OTHER	DEPRECIATION CONTR. PROPERTY	Ų
	ADV FOR C ADV FOR C ADV FOR C ADV FOR C ADV FOR C ADV FOR C	ADVANCE I ADVANCE I ADVANCE I ADVANCE I ADVANCE I ADVANCE I		CIAC - NT - MAINS	CIAC - NT -	CIAC - NT -	CIAC - NT - METERS	CIAC - NT -	CIAC - NT - OTHER	CIAC - TAX - MAINS	CIAC - TAX	7	X	CIAC - TAX	CIAC - TAX - OTHER	DEPRECIA	TOTAL CIAC
AWW	252110 252200 252400 252300 252500	252500 252710 252720 252710 252710 252370		271110	271120	271200	271300	271400	271500	271711	271711	074040	271310	271470	271570	272100	
JDE <u>Account</u>	252120 252130 252140 252150 252160 25220	252205.15 252205.20 252205.25 252225 252230 252230		271110	271120	271130	271140	271150	271160	271210	271220	071030	271230	271250	271260	272000	

648 0 0

Depre on CIAC Nov-05

0 0 0 167 0 0

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

JDE AWW Account DESCRIPTION 252120 252110 ADV FOR CONST - NT EXT 252130 252200 ADV FOR CONST - NT SERVICES 252140 252400 ADV FOR CONST - NT WETERS 252150 252300 ADV FOR CONST - NT WETERS 252160 252500 ADV FOR CONST - NT OTHER 252220 ADV FOR CONST - TAX EXT								
AWW Account 25210 25220 252400 252300 252500		DESCRIPTION	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
JDE Account 252120 252130 252140 252140 252160 25220	AWW	Account					_	
		Account	252120	252130	252140	252150	252160	252220

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 HYD	ADVANCE FOR CONSTRUCTION - 88-89 ADVANCE FOR CONSTRUCTION - 90-92 ADVANCE FOR CONSTRUCTION - 17AXAL ADVANCE FOR CONSTRUCTION - 17AXAL ADVANCE FOR CONSTRUCTION - 17AXAL ADVANCE FOR CONSTRUCTION - 17AXAL	252500 252710 252720 252720 252710 252710	252205.15 252205.20 252205.25 252225 252230 252230
--	---	--	---

TOTAL CUSTOMER ADVANCES

Forecasted Test Period 19,860 0 7,776 0	0 0 0 1,497 367 0
Balance Dec-03 1,682,879 183,790	000000
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 - HYDRATXS CIAC - TAX - OTHER
271110 271120 271200 271300 271400	271711 271711 271210 271310 271470 271570
271110 271120 271130 271140 271150	271210 271220 271230 271240 271250 271260

686'6-	\$ 1,856,680
DEPRECIATION CONTR. PROPERTY	TOTAL CIAC
272100	

272000

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Other Not Bate Base Flements - Summary	marv		
CASE NO: 2004-00103			
Revised	End of	Forecasted Period	ed Period
	Base Period	End of Period	Average for
	Amount	Amount	Period
Contract Retentions	\$ (184,502)	\$ (184,502)	\$ (184,502)
Unclaimed Extension Dep Refunds	(14,395)	(14,395)	(14,395)
Accured Pensions, Net of Tax	(1,469,529)	(1,474,110)	(1,472,392)
Retirement Work in Progress	204,519	204,519	204,519
Deferred Compensation	(78,174)	(78,174)	(78,174)
Total Other Net Rate Base Elements	\$ (1,542,081)	\$ (1,542,081) \$ (1,546,662) \$ (1,544,944)	\$ (1,544,944)

2:50 PM 8/20/2004

Waste Disposal	Object. Sub	Bus Unit	Dec-2004	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	TOTAL
2004 Cleaning KRS Actual Cost: \$170,000 Amortized over two years Monthly Amortization: Amort. Period 12/2004-11/2005	511200.13	120230	\$7,083	\$7,083	\$7,083	\$7,083	\$7,083	\$7,083	\$7,083	\$7,083	\$7,083	\$7,083	\$7,083	\$7,083	\$84,996
2004 Cleaning RRS Cost Approximately \$70,000		120251	O	0	0	20,000	0	0	50,000	0	o	0	0 ,	0	70,000
KRS Waste Disposal Current RRS Waste Disposal Current	511100.13 511100.13	120250	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	3,500 2,500 6,000	42,000 30,000 72,000
Total Waste Disposal Expense			\$13,083	\$13,083	\$13,083	\$33,083	\$13,083	\$13,083	\$63,083	\$13,083	\$13,083	\$13,083	\$13,083	\$13,083	\$226,996

KENTUCKY-AMERICAN WATER COMPANY WASTE DISPOSAL CASE NO: 2004-00103 Revised

	Kentucky-American Water Company	in Water Company					_												
	Forecasted Rent E	Forecasted Rent Expense Data Base																	
	CASE NO: 2004-00103	0103																	
	Revised																		
					December January		February	March	April	May	June	July	August So	September (October November	Jovember			
					2004	2005	2005	2005	2005		2005	2005	2005	2005	2005	2005			Total
Location	Object.Sub	88	JDE Object Description	Aww Acct	F1	E2	E3	F4	F5	F6	F7	8	о. С	F10	F11	E12	L168 L	L169 Fo	Forecast
Central	541000.12	541000.12 120114 Rents		627300	0	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	0	19		13,660
Central	541000.14	541000.14 120206 Rents		000999	298	298	298	298	298	298	298	298	299	299	539	299	19		3,580
Central	541400.11	541400.11 120114 Rents - Equipment	Sauipment	604000	467	467	467	467	467	467	468	468	468	468	468	468	19		5,610
Central	541400.13	541400.13 120217 Rents - Equipment	Squipment	644000	73	73	73	73	73	73	73	73	73	73	73	73	19		876
Central	541400.14	541400.14 120206 Rents - Equipment	Equipment	000999	308	308	308	308	308	308	308	308	308	308	308	308	19		3,696
Central	541400.15	541400.15 120103 Rents - Equipment	Equipment	931000	0	0	0	0	0	0	0	0	0	0	0	0	19		•
Central	541400.16	120105 Rents - Equipment	Equipment	931000	1,471	1,471	1,471	1,471	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472	19		17,660
					2,617	3,983	3,983	3,983	3,984	3,984	3,985	3,985	3,986	3,986	3,986	2,620	19		45,082
											+								
					December January February	January	February	March	April	May	June	July	August S	September	October November	November			
					2004	2005	2005	2005	2005	2005	2005	2005	2005	2005	2005	2005			Total
Location	Object.Sub	na	JDE Object Description	Aww Acct	티	김	2	4	2	<u>F6</u>	F7	F8	F9	F10	F11	F12	L168 L	L169 Fo	Forecast
Tri Village		541400.14 123005 Rents - Equipment	Equipment	000999	0	0	0	200	0	200	0	0	0	0	0	0	19		400
Tri VIIIage		541400.16 123005 Rents - Equipment	Equipment	931000	638	638	638	638	638	638	638	639	639	639	639	639	19		7,661
					638	638	638	838	638	838	638	639	639	639	639	639			8,061
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CASE NO: 2004-00103 Amortization Deferred Debits								
Revised								
						Amortization	tion	
				Period	iod		Monthly	Ending
Description			Aww Acct.	Beginning	Ending	Months	Amount	Amount
Acquisition of Boonesboro	120205	680300	930200	May-2001	Apr-2011	120		69
Cost of Boonesboro Acquisition	120205	680300	930200	May-2001	Apr-2011	480		- \$
KRS	120205	680600	643310	Dec-2000	Nov-2005	90	\$ 8,454.09	\$ 8,454.09
Bluegrass Water Project	120205	680600	643310	Dec-2000	Nov-2010	120	29,458.13	30,108.05
KRS Residuals	120205	009089	643310	Dec-2000	Nov-2005	09	10,404.29	10,404.29
Source of Supply (CWIP)	120205	009089	643310	Jan-2001	Dec-2040	480	4,756.67	4,757.42
Community Education	120105	575000 18	930230	Mav-2001	Apr-2006	09	8.270.23	8,270.43
Deferred egal Costs	120105	575000.16	930230	Jun-2001	May-2006	9	3,226.32	3,226.61
Y2K Compliance	120105	575000.16	930230	May-2001	Apr-2006	90	1,812.01	1,811.73
Disinfection By Product Study	120105	575000.16	930230	Dec-2000	Nov-2005	8	1,554.16	1,554.16
GIS - Graphical Interface Study	120105	575000.16	930230	May-2001	Apr-2004	98	1,639.69	1,639.55
Shared Services Center	120105	575400.16	930230	Dec-2004	Nov-2014	120	4,645.88	4,645.91
Customer Call Center	120105	575400.16	930230	Dec-2004	Nov-2014	120	4,761.71	4,761.55
			000	0000	1000	6	14.700	200
Cost of Service 00-xxxx	120112	566/00.16	928100	Dec-2000	COOZ-NON	8	925.15	
Demand Study 00-xxxx	120112	566700.16	928100	Dec-2000	Nov-2005	09	975.80	975.81
Deferred Security Costs	120205	575711 16	930230	Dec-2004	Nov-2014	120	23,380.52	23,379.91
Constitution of the consti								
Acquisition of Tri-Village	123005	680300	930200	Jan-2003	Dec-2042	480	0.00	0.00
Acquisition of Elk Lake	124000	680300	930200	Jan-2003	Dec-2042	480	0.00	0.00
Totals								
Total Amortization Check Total								
Total Amortization-Lexington								
Less: GAC Amortizaion								
Net Amortization								
SIT Rate and Expense	8.25%							
FIT Rate and Expense	35.00%							
Total Deformed Tay Eva Def Dr								_

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KENTUCKY-AMERICAN WATER COMP.							•••					
CASE NO: 2004-00103												
Amortization Deferred Debits												
Revised												
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nondusen	Jan-2004	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	301-2004	400-5004	3eb-2004	000-2004	100v-2004	Dec-2004
Acquisition of Boonesboro	0.00	0.00	0.00	0.0	000	00.0	00.0	8.6	00.0	00.0	900	000
Cost of Boonesporo Acquisition	00.00	0.00	0.00	00.00	00.0	0.00	0.00	00.0	00.00	00.00	00.00	00.0
KRS II	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
Bluegrass Water Project	29,458.13	29,458.13	29,458.13	29,458.13	29,458.13	29,458.13	29,458.13	29,458.13	29,458.13	29,458.13	29,458.13	30,099.76
KRS Residuals	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
Source of Supply (CWIP)	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
L	00 020 0	00 000	00 040 0	00 020 00	0 0 0 0 0	0 070 00	0 020 00	0 0 0 0 0	0 0 0 0 0	00 020 0	00 070 0	0 070 0
Community Education	9 226 22	2 226 32	9 228 92	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
Vok Compliance	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
Disinfection By Product Study	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
GIS - Graphical Interface Study	1 639.69	1 639 69	1,639,69	1.639.55	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Shared Services Center	13,417.00	13,417.00	13,417.00	13,417.00	13,417.00	13,417.00	13,417.00	13,417.00	13,417.00	13,417.00	13,417.00	4,645.88
Customer Call Center	00.0	00.0	0.00	0.00	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	8,900.00	4,761.71
-												
Cost of Service 00-xxxx	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15	925.15
Demand Study 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
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Deterred Security Costs	900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	00.0	0.00	72,080,52
Acquisition of Tri-Village	00.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00
Acquisition of Fik Lake	00.0	00:00	00.0	0.00	00.0	0.00	0.00	00'00	00.00	0.00	0.00	0.00
Totals	84,893.54	84,893.54	84,893.54	84,893.40	92,153.85	92,153.85	92,153.85	92,153.85	92,153.85	92,153.85	92,153.85	103,266.59
Total Amortization Check Total	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.26)	(93,938.71)	(93,938.71)	(93,938.71)	(93,938.71)	(93,938.71)	(93,938.71)	(93,938.71)	(122,340.45)
	(1,784.86)	(1,784.86)	(1,784.86)	(1,784.86)	(1,784.86)	(1,784.86)	(1,784.86)	(1,784.86)	(1,784.86)	(1,784.86)	(1,784.86)	(19,073.86)
Total Amortization-Lexington	84.893.54	84.893.54	84.893.54	84.893.40	92.153.85	92.153.85	92,153,85	92,153,85	92,153,85	92,153,85	92,153.85	103,266.59
Less: GAC Amortizaion	0.00	0.00	0.00	0.00	00.0	00.0	00.00	0.00	00.00	0.00	0.00	00:0
Net Amortization	84,893.54	84,893.54	84,893.54	84,893.40	92,153.85	92,153.85	92,153.85	92,153,85	92,153.85	92,153.85	92,153.85	103,266.59
SIT Rate and Expense	7,004	7,004	7,004	7,004	7,603	7,603	7,603	2,603	2,603	7,603	7,603	8,519
FiT Rate and Expense	27,261	27,261	27,261	27,261	29,593	29,593	29,593	29,593	29,593	29,593	29,593	33,162
Total Deferred Tax Exp - Def Dr.	34,265	34,265	34,265	34,265	37,196	37,196	37,196	37,196	37,196	37,196	37,196	41,681

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KENTUCKY-AMERICAN WATER COMP,	MP,												
CASE NO: 2004-00103													
Amortization Deferred Debits													
Revised													
													Total
													Forecasted
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	Period
Acquisition of Boonesboro	00.00	0.00	00:00	00:0	00:00	00.0	0.00	0.00	0.0	0.00	00:00	00.00	00.00
Cost of Boonesboro Acquisition	00.00	0.00	00.00	00:00	00:0	00:0	0.00	0.00	0.00	0.00	00.00	0.00	00.0
KRS II	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	0.00	101.449.08
Bluegrass Water Project	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
KRS Residuals	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	0.00	124,851.48
Source of Supply (CWIP)	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
Community Education	8.270.23	8 270 23	8 270 23	8 270 23	8 270 23	8 270 23	R 270 23	8 270 23	8 270 23	8 270 23	8 270 23	8 970 93	90 242 76
Deferred Legal Costs	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
Y2K Compliance	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
Disinfection By Product Study	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	00.0	18,649.92
GIS - Graphical Interface Study	0.00	0.00	00.00	00:00	00:00	00:00	0.00	00:0	0.00	0.00	00.00	00.0	0.00
Shared Services Center	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
Customer Call 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
Cost of Seprice 00-xxxx	925 15	925 15	925 15	025.15	025.45	005 45	925 45	27 200	005 46	005 15	000 46	C	77
Domond Childs Of	025 00	0277	2000	2000	070.00	2000	020.10	020.10	020.10	020.10	070.10	000	20.00
Definant Study 00-xxxx	9/5.80	975.80	975.80	9/5.80	975.80	975.80	975.80	975.80	975.80	975.80	975.81	0.00	11,709.61
Deferred Security Costs	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
Acquisition of Tri-Village	00.00	0.00	0.00	00:0	0.00	00.0	00:00	00:00	00:00	00:00	00.0	00:00	00.0
Acquisition of Elk Lake	00 0	000	00 0	000	000	000	000	6	000	000	5	C	000
Totals	103 266 59	103 266 59	103 286 59	103 266 59	103 288 50	103 288 50	103 288 50	103 286 50	403 288 50	103 288 50	103 288 80	00.00	1 220 400 00
			2000		000000000000000000000000000000000000000	20.007/001	200,000	2007	20,202,001	20,202,001	00.002	00,800.10	1,409,199.09
Total Amortization Check Total	(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)	(122,340,46)	(100.026.96)	(86.678.40)
	(19,073.86)	(19,073.86)	(19,073.86)	(19,073.86)	(19,073.86)	(19,073.86)	(19,073.86)	(19,073.86)	(19,073.86)	(19,073.86)	(19,073.86)	(19,073.86)	(267,593.71)
Total Amortization-Lexinaton	103.266.59	103.266.59	103.266.59	103 266 59	103 266 59	103 266 59	103 266 59	103 266 59	103 266 59	103 266 59	103 266 60	80 953 10	1 239 199 09
Less: GAC Amortizaion	0.00	0.00	00.0	00.0	0.00	00.00	00.0	0.00	00:0	0.00	0.00	00.00	0.00
Net Amortization	103,266.59	103,266.59	103,266.59	103,266.59	103,266.59	103,266.59	103,266.59	103,266.59	103,266.59	103,266.59	103,266.60	80,953.10	1,239,199.09
SIT Rate and Expense	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	6,679	102,228
FIT Rate and Expense	33,162	33,162	33,162	33,162	33,162	33,162	33,162	33,162	33,162	33,162	33,162	25,996	397,944
Total Deferred Tax Exp - Def Dr.	41,681	41,681	41,681	41,681	41,681	41,681	41,681	41,681	41,681	41,681	41,681	32,675	500,172

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 Amortization of Property Losses

 KRS II
 680600
 120

 KRS Residuals
 680600
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 BWP Pipeline
 680600
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 Source of Supply
 680600
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 Pinville Acq
 680600
 120

Total

Nov-05 **F12**

Oct-05 **F11**

Sep-05 F10

Aug-05 F9

Jul-05

Jun-05

May-05 **F6**

Apr-05 **F5**

Mar-05 F4

Mar-05 **F3**

Jan-05 F2

Dec-04

BU Aww Acct

Kentucky American Water Company Forecasted Amortization Expense CASE NO: 2004-00103 Revised

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Fotal Amort Property Losses

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Tri Village Elk Lake Total UPAA

UPAA Boonesboro

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Regulatory Asset - AFUDC Equity Grossup 680540 120205

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Deferred Tax Expense Total Amortization

Property Losess

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