

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

Year 1	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
25 Yr Water Property	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
3 Year Property	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Real Property	2.461%	2.247%	2.033%	1.819%	1.605%	1.391%	1.177%	0.963%	0.749%	0.535%	0.321%	0.107%
Bonus Depreciation	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%
Year 2												
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	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%
5 Year Property	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%
3 Year Property	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%
Real Property	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%
Year 3												
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%	19.20%
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%	14.81%
Real Property	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%

Kentucky-American Water Company		27,920,798	Jan-1900	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-2004	Sep-2004	Oct-2004	Nov-2004	Dec-2004
UPIS Additions per Construction File														
Case No. 2004-00103														
Revised														
301000	ORGANIZATION													
302000	FRANCHISE/CONSENTS													
303100	OTHE P/E INTANGIBLES													
303600	OTHER P/E COMPREHENSIVE STUDIES													
310100	WATER RIGHTS													
310200	RESERVOIR LAND													
310300	OTHER SS LAND					234,422								
311000	SS STRUCTURES & IMPROVEMENTS (8,160)						445,076							
312000	COLL & IMPOUNDING RESERV													
313000	LAKE, RIVER, & OTHER INTAKES													
314000	WELLS & SPRINGS													
316000	SUPPLY MAINS													
320000	PUMPING LAND & LAND RIGHTS													
321000	PUMPING STRUCTURES & IMPROVEMENTS													
322000	BOILER PLANT EQUIPMENT													
323200	OTHER POWER PROD EQPT													
325000	ELECTRIC PUMPING EQUIPMENT													
326000	DIESEL PUMPING EQUIPMENT					33,650								
328200	GASOLINE PUMPING EQPT													
328300	OTHER PUMPING EQUIPMENT													
330000	LAND AND LAND RIGHTS													
331000	WT STRUCTURES & IMPROVMT													
332000	WATER TREATMENT EQUIPMENT					93,532								
334000	WATER TREATMENT - GAC						10,000							
340000	LAND AND LAND RIGHTS													
340100	T & D LAND & RIGHTS OF WAY					1,082								
340110	T & D LAND													
340120	T & D RIGHTS OF WAY													
340200	DIST RES & STANDPIPE LAND													
341000	T & D STRUCTURES & IMP													
342000	DIST RES & STANDPIPES													
343000	T & D MAINS					37			1,495,082					
345000	SERVICES					467,346			398,000					
346000	METERS					(19,500)			504,000					
346100	METERS - BRONZE CASE								177,000					
346200	METERS - PLASTIC CASE													
346300	METERS - OTHER					1,125			51,600					
347000	METER INSTALLATIONS					35,000			1,500					
348000	HYDRANTS					25,235			79,800					
389200	STORES SHOP & GARAGE LAND					104,008			26,000					
390100	OFFICE STRUCTURES													
390200	STORES, SHOP & GAR STRUCT					26,626								
390300	MISC STRUCTURES													
391100	OFFICE FURNITURE								449,089					
391200	MAINFRAME COMP & PERIPH EQPT													
391210	PERSONAL COMP & PERIPH EQPT					75			5,000					
391220	OTHER OFFICE MACH & EQPT													
391230	OFFICE MACH & EQPT - SOFTWARE													
391250	MAINFRAME SOFTWARE													
391260	PERSONAL COMP SOFTWARE													
391280	OTHER SOFTWARE					16,684								
391300	OTHER OFFICE EQUIPMENT													
392110	TRANS EQUIP - LIGHT TRUCKS													

Kentucky-American Water Company												
UPIS Additions per Construction File												
Case No. 2004-00103												
Revised												
	Jan-1900	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-2004	Sep-2004	Oct-2004	Nov-2004	Dec-2004
392120		3,731	33,731	0	20,000	0	0	0	0	0	0	0
392200		0	0	0	0	0	0	0	0	0	0	0
392300		0	0	30,000	0	0	0	0	0	0	0	0
393000		0	0	0	0	0	0	0	0	0	0	0
394000		0	5,100	0	0	0	5,000	2,000	5,000	1,400	1,600	6,400
395000		0	24,900	5,000	5,000	0	0	0	0	3,600	3,400	3,600
396000		0	0	0	0	0	0	0	0	0	0	0
397100		3,120	3,120	0	0	0	0	0	0	0	0	0
397200		0	0	0	0	0	0	0	0	0	0	0
398000		0	0	0	0	0	0	0	0	0	0	0
399000		4,621	23,858	0	0	0	0	3,000	0	0	5,000	5,000
354100		2,802	2,802	0	0	0	0	0	0	0	0	0
371100		0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0
		573,697	964,164	1,135,274	716,422	727,250	2,794,071	908,250	823,250	944,750	757,250	2,531,404
Kentucky-American Water Company												
Segregation of Tax Basis Property												
Case No. 2004-00103												
	Total Tax Additions 2000		10,532,987									
	Total Land		234,422		10,298,565							
	Jan-1900	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-2004	Sep-2004	Oct-2004	Nov-2004	Dec-2004
	\$540,709	\$1,143,770	\$1,162,689	\$173,578	\$97,282	\$208,446	\$1,748,798	\$344,768	\$97,196	\$881,166	\$336,096	\$1,470,847
	75	6,488	6,488	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	10,000
	16,684	6,153	6,153	0	405,230	0	0	0	0	0	0	611,053
	0	0	0	0	15,000	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	3,731	33,731	0	20,000	0	0	0	0	0	0	0
	0	3,120	3,120	0	0	0	0	0	0	0	0	0
	(7,971)	0	20,000	0	445,076	0	449,089	0	0	0	0	0
	0	0	0	234,422	0	0	0	0	0	0	0	0
	549,497	1,163,262	1,232,181	413,000	987,588	213,446	2,202,867	349,768	102,196	886,166	341,096	2,091,900
	24,200	(199,098)	(96,907)	303,422	479,968	513,804	591,184	558,482	721,054	58,584	416,154	439,504
	13,366	31,748	36,346	42,426	46,431	45,073	35,727	40,468	47,088	54,691	53,767	47,850
	24,626	13,646	14,853	16,404	17,663	20,069	14,943	16,386	18,634	21,107	23,213	17,146
	35,460	(217,200)	(118,400)	277,400	451,200	488,800	570,400	534,400	692,600	25,000	385,600	408,800
	24,200	(199,098)	(96,907)	303,422	479,968	513,804	591,184	558,482	721,054	58,584	416,154	439,504
	0	0	0	0	0	0	0	0	0	0	0	0
	Check Total											

Kentucky-American Water Company UPIS Additions per Construction File Case No. 2004-00103 Revised		Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0
310100	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0
310200	RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0	0
310300	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0
311000	SS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
312000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0
313000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
314000	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0
316000	SUPPLY MAINS	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	0
321000	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
322000	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
323200	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0
325000	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	10,000	0	10,000	0	0
326000	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
328200	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0
328300	OTHER PUMPING EQUIPMENT	0	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	0
331000	WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0	0
332000	WATER TREATMENT EQUIPMENT	4,750	8,600	14,300	4,000	10,300	274,100	8,500	5,000	26,400	22,200	11,000
334000	WATER TREATMENT - GAC	0	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	0
340100	T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0
340110	T & D LAND	0	0	0	0	0	0	0	0	0	0	0
340120	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0
340200	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0
341000	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0	0
342000	DIST RES & STANDPIPES	0	0	0	0	0	0	0	0	0	0	0
343000	T & D MAINS	467,000	243,350	340,655	402,875	384,395	355,190	374,800	315,190	378,205	377,215	2,700,000
345000	SERVICES	116,050	44,300	71,500	136,900	88,500	133,200	130,300	179,900	173,100	304,100	649,655
346000	METERS	0	0	0	0	0	0	0	0	0	0	0
346100	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0	0
346200	METERS - PLASTIC CASE	70,000	24,100	62,800	54,000	132,700	45,000	61,450	30,000	33,000	41,450	40,000
346300	METERS - OTHER	1,500	0	0	1,500	0	0	1,500	0	0	1,500	0
347000	METER INSTALLATIONS	60,350	21,000	30,200	79,900	107,700	120,100	98,100	75,700	74,900	111,200	89,200
348000	HYDRANTS	37,000	13,900	22,100	28,400	26,600	36,400	30,500	28,900	31,500	34,500	28,100
389200	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0
390100	OFFICE STRUCTURES	0	0	0	0	0	2,500	8,200	0	900	1,400	3,000
390200	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0
390300	MISC STRUCTURES	0	0	0	0	0	0	1,337,751	0	0	0	0
391100	OFFICE FURNITURE	0	0	0	0	0	5,000	5,000	0	0	0	0
391200	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0
391210	PERSONAL COMP & PERIPH EQPT	15,000	500	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	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	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
392110	TRANS EQUIP - LIGHT TRUCKS	0	0	0	15,000	30,000	15,000	0	0	0	0	0

Kentucky-American Water Company UPIS Additions per Construction File Case No. 2004-00103												
Revised	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	
392120	0	0	35,000	35,000	35,000	0	0	0	0	0	0	0
392200	0	20,000	0	0	0	0	0	0	0	0	0	0
392300	0	0	0	0	0	0	0	0	0	0	0	0
393000	0	0	0	0	0	0	0	0	0	0	0	0
394000	5,000	5,000	5,000	7,200	5,000	10,000	10,000	10,000	6,000	5,000	7,800	0
395000	10,900	12,000	15,000	19,000	22,900	36,800	10,300	9,900	10,300	13,700	20,400	0
396000	0	0	0	0	0	0	0	0	0	0	0	0
397000	0	300	4,200	4,400	5,500	5,000	2,000	3,000	2,000	500	300	0
397100	0	0	0	0	0	0	0	0	0	0	0	0
397200	0	0	0	0	0	0	0	0	0	0	0	0
398000	0	0	0	0	0	0	0	0	0	6,000	3,000	0
399000	0	0	0	0	0	0	0	0	0	0	0	0
354100	0	0	0	0	0	0	0	0	0	0	0	0
371100	0	0	0	0	0	0	0	0	0	0	0	0
	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	
TOTAL UTILITY PLANT IN SERVICE												
Kentucky-American Water Company Segregation of Tax Basis Property Case No. 2004-00103												
	Total Additions 2001											
	Total Land 0 10,709,515											
	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	
	522,183	\$83,216	\$368,372	\$286,877	\$379,353	\$739,903	\$2,006,861	\$208,036	\$286,830	\$972,058	\$3,231,675	
WATER PROPERTY	15,000	500	5,800	6,100	7,700	10,400	14,200	4,200	3,300	3,200	3,800	
OFFICE FURN. & FIX.	0	0	0	0	0	0	0	0	0	0	0	
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	
LIGHT TRUCKS	0	0	0	15,000	30,000	15,000	0	0	0	0	0	
CARS	0	20,000	0	0	0	0	0	0	0	0	0	
HEAVY TRUCKS	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	500	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	
Total Tax 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	66,954	71,029	62,478	45,555	52,237	59,261	65,544	243,367	
Tax 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	
Check Total	0	0	0	0	0	0	0	0	0	0	0	

KENTUCKY-AMERICAN WATER COMPANY
TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE
 Case No. 2004-00103
 For the Year 2004
 Revised

	Jan-2004	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-2004	Sep-2004	Oct-2004	Nov-2004	Dec-2004	2004
TWENTY-FIVE YEAR PROPERTY													
WATER PROPERTY	540,709	1,143,770	1,162,689	173,578	97,282	206,446	1,748,798	344,768	97,198	881,166	336,096	1,470,847	8,205,345
BONUS DEPRECIATION	270,354	571,885	581,345	86,789	48,641	104,223	874,399	172,384	48,598	440,583	168,048	735,424	4,102,673
N.D.B. (LINE-8 @100%)	270,355	571,885	581,344	86,789	48,641	104,223	874,399	172,384	48,598	440,583	168,048	735,423	4,102,672
ACCUMULATED	270,355	842,240	1,423,584	1,510,373	1,559,014	1,663,237	2,537,636	2,710,020	2,758,618	3,199,201	3,567,249	4,102,672	
REGULAR DEPRECIATION	5,407	11,438	11,627	1,736	973	2,084	17,488	3,448	972	8,812	3,361	14,708	
ACCUM DEPRECIATION	5,407	16,845	28,472	30,208	31,181	33,265	50,753	54,201	55,173	63,985	67,346	82,054	
SEVEN YEAR PROPERTY													
OFFICE FURN. & FIX.	75	6,488	6,488	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	10,000	63,051
N.D.B. (LINES 17-19 @100%)	75	6,488	6,488	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	10,000	63,051
ACCUMULATED	75	6,563	13,051	19,051	23,051	28,051	33,051	38,051	43,051	48,051	53,051	63,051	
DEPRECIATION	11	927	927	715	715	715	715	715	715	715	715	1,429	
ACCUM DEPRECIATION	11	938	1,865	2,580	3,295	4,010	4,725	5,440	6,155	6,870	7,585	9,014	
FIVE YEAR PROPERTY													
LIGHT TRUCKS	0	0	0	0	15,000	0	0	0	0	0	0	0	15,000
CARS	0	0	0	0	0	0	0	0	0	0	0	0	0
HEAVY TRUCKS	0	3,731	33,731	0	20,000	0	0	0	0	0	0	0	57,462
COMMUNICATION EQUIPMENT	0	3,120	3,120	0	0	0	0	0	0	0	0	0	6,240
N.D.B. (LINES 17-19 @100%)	0	6,851	36,851	0	35,000	0	0	0	0	0	0	0	78,702
ACCUMULATED	0	6,851	43,702	43,702	78,702	78,702	78,702	78,702	78,702	78,702	78,702	78,702	
DEPRECIATION	0	1,370	7,370	0	7,000	0	0	0	0	0	0	0	
ACCUM DEPRECIATION	0	1,370	8,740	8,740	15,740	15,740	15,740	15,740	15,740	15,740	15,740	15,740	
THREE YEAR PROPERTY													
SOFTWARE	16,684	6,153	6,153	0	405,230	0	0	0	0	0	0	611,053	1,045,273
N.D.B. (LINES 17-19 @100%)	16,684	6,153	6,153	0	405,230	0	0	0	0	0	0	611,053	1,045,273
ACCUMULATED	16,684	22,837	28,990	28,990	434,220	434,220	434,220	434,220	434,220	434,220	434,220	434,220	
DEPRECIATION	5,561	2,051	2,051	0	135,063	0	0	0	0	0	0	203,664	
ACCUM DEPRECIATION	5,561	7,612	9,663	9,663	144,726	144,726	144,726	144,726	144,726	144,726	144,726	348,390	
REAL PROPERTY													
BUILDINGS	-7,971	0	20,000	0	445,076	0	449,089	0	0	0	0	0	906,194
ACCUMULATED	-7,971	-7,971	12,029	12,029	457,105	457,105	906,194	906,194	906,194	906,194	906,194	906,194	
DEPRECIATION	-196	0	407	0	7,143	0	5,286	0	0	0	0	0	
ACCUM DEPRECIATION	-196	-196	211	211	7,354	7,354	12,640	12,640	12,640	12,640	12,640	12,640	
TOTAL ACCUM. DEPR.	281,137	868,808	1,472,535	1,561,775	1,761,310	1,868,332	2,786,220	2,942,767	2,993,052	3,443,162	3,615,286	4,570,511	
LESS: PROV. YEAR TO DATE	0	23,428	100,281	237,506	384,647	556,730	744,102	1,081,121	1,453,451	1,838,351	2,373,288	2,994,287	
SUBTOTAL	281,137	845,380	1,372,254	1,324,269	1,376,663	1,311,602	2,022,118	1,861,646	1,539,601	1,604,811	1,241,998	1,576,224	
REMAINING PERIODS	12	11	10	9	8	7	6	5	4	3	2	1	
MONTHLY PROV. (LINE 54/LINE 66)	23,428	76,853	137,225	147,141	172,083	187,372	337,020	372,329	384,900	534,937	620,999	1,576,224	4,570,511
ON CURRENT ADDITIONS													
DEPRECIATION ON PROPERTY @													
UPIS Prior to 2004	623,174	623,174	623,174	623,174	623,174	623,174	623,174	623,174	623,174	623,174	623,174	623,174	7,478,088
2004 Additions - Reg.	23,428	76,853	137,225	147,141	172,083	187,372	337,020	372,329	384,900	534,937	620,999	1,576,224	4,570,511
2004 Additions in 2005	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL DEPRECIATION	646,602	700,027	760,399	770,315	795,257	810,546	960,194	995,503	1,008,074	1,158,111	1,244,173	2,199,398	12,048,599
ACCUMULATED	646,602	1,346,629	2,107,028	2,877,343	3,672,600	4,483,146	5,443,359	6,438,643	7,446,917	8,605,028	9,848,201	12,048,599	
Accum Depr on 2004 Additions	23,428	100,281	237,506	384,647	556,730	744,102	1,081,121	1,453,451	1,838,351	2,373,288	2,994,287	4,570,511	
Numeric Month	1	2	3	4	5	6	7	8	9	10	11	12	

Total Tax Basis Additions 10,298,565

KENTUCKY-AMERICAN WATER COMPANY
TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE
 Case No. 2004-00103
 For the Year 2005
 Revised

	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
TWENTY-FIVE YEAR PROPERTY													
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	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
ACCUMULATED DEPRECIATION	10,444	1,664	7,567	5,738	7,587	14,798	40,137	4,161	5,737	19,441	64,634	0	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	0
SEVEN YEAR PROPERTY													
OFFICE FURN. & FIX.	15,000	500	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	500	5,800	6,100	7,700	10,400	14,200	4,200	3,300	3,200	3,800	0	74,200
ACCUMULATED DEPRECIATION	2,144	71	829	872	1,100	1,486	2,029	600	472	457	543	0	0
ACCUM DEPRECIATION	2,144	2,215	3,044	3,916	5,016	6,502	8,531	9,131	9,603	10,060	10,603	10,603	0
FIVE YEAR PROPERTY													
LIGHT TRUCKS	0	0	15,000	0	30,000	15,000	0	0	0	0	0	0	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	0	0	0	0	105,000
COMMUNICATION EQUIPMENT	0	300	4,200	4,400	5,500	5,000	3,000	3,000	2,000	500	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	500	300	0	212,200
ACCUMULATED DEPRECIATION	0	20,300	59,500	113,900	184,400	204,400	206,400	209,400	211,400	211,900	212,200	212,200	0
ACCUM DEPRECIATION	0	4,060	7,840	10,880	14,100	4,000	400	600	400	100	60	0	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	0
THREE YEAR PROPERTY													
SOFTWARE	0	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
ACCUMULATED DEPRECIATION	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
REAL PROPERTY													
BUILDINGS	0	0	0	0	0	0	1,337,751	0	0	0	0	0	1,337,751
ACCUMULATED DEPRECIATION	0	0	0	0	0	0	1,337,751	1,337,751	1,337,751	1,337,751	1,337,751	1,337,751	0
ACCUM DEPRECIATION	0	0	0	0	0	0	15,745	15,745	15,745	15,745	15,745	15,745	0
TOTAL ACCUM. DEPR.	12,588	18,383	34,419	51,909	74,696	94,980	153,291	158,652	165,261	185,259	250,496	250,496	0
LESS: PROV. YEAR TO DATE	0	1,049	2,625	4,755	8,419	16,703	27,866	48,787	70,760	94,385	124,676	187,586	0
SUBTOTAL	12,588	17,334	31,794	47,154	66,277	78,277	125,405	109,865	94,501	90,874	125,820	62,910	0
REMAINING PERIODS	12	11	10	9	8	7	6	5	4	3	2	1	0
MONTHLY PROV.(LINE 54/LINE 66)	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													
DEPRECIATION ON PROPERTY @													10,709,515
UPIS Prior to 2004	604,914	604,914	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	1,576	3,179	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	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
ACCUMULATED	663,679	1,327,885	1,993,694	2,661,564	3,332,478	4,006,291	4,689,821	5,374,425	6,060,630	6,753,601	7,479,141	8,204,681	0
Accum Depr on 2005 Additions	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
Numeric Month	1	2	3	4	5	6	7	8	9	10	11	12	0

Kentucky-American Water Company
Deferred Taxes and Regulatory Assets/Liabilities
Related to UPIS Investment
Case No. 2004-00103
Revised

Month	Change in Balances		Net Change	Deferred		Deferred FIT Expense	Deferred SII	Deferred FIT	Total Deferred Taxes	Regulatory Assets/Liab
	Book Basis	Tax Basis		SIT Expense	FIT Expense					
Balance 1/04										
Feb-04	\$568,585	\$463,235	\$105,350	\$8,691	\$33,831	\$4,688,325	\$24,960,862	29,649,187	(4,777,035)	
Mar-04	546,700	471,782	74,919	6,181	24,058	4,697,016	24,994,693	29,691,709	(4,779,077)	
Apr-04	(253,091)	(357,315)	104,224	8,598	33,469	4,703,197	25,018,751	29,721,948	(4,769,313)	
May-04	297,307	192,331	104,976	8,661	33,710	4,711,795	25,052,220	29,764,015	(4,773,855)	
Jun-04	(463,655)	(597,100)	133,445	11,009	42,853	4,720,456	25,085,930	29,806,386	(4,776,997)	
Jul-04	1,494,743	1,242,693	252,050	20,794	80,940	4,731,465	25,128,783	29,860,248	(4,765,892)	
Aug-04	(299,953)	(645,735)	345,783	28,527	111,039	4,780,786	25,209,723	29,961,982	(4,760,223)	
Sep-04	(532,105)	(905,878)	373,774	30,836	120,028	4,811,622	25,440,790	30,252,412	(4,756,324)	
Oct-04	237,097	(271,945)	509,042	41,996	163,466	4,853,618	25,604,256	30,457,874	(4,743,365)	
Nov-04	(263,972)	(903,077)	639,105	52,726	205,233	4,906,344	25,809,489	30,715,833	(4,742,347)	
Dec-04	1,403,537	(107,498)	1,511,035	124,660	485,231	5,031,004	26,294,720	31,325,724	(4,726,938)	
Jan-05	(60,208)	(126,496)	66,288	5,469	21,287	5,036,473	26,316,007	31,352,480	(4,741,342)	
Feb-05	(516,406)	(560,190)	43,784	3,612	14,060	5,040,085	26,330,067	31,370,152	(4,750,902)	
Mar-05	(265,672)	(252,437)	(13,235)	(1,092)	(4,250)	5,038,993	26,325,817	31,364,810	(4,746,301)	
Apr-05	(310,807)	(320,492)	9,685	799	3,110	5,039,792	26,328,927	31,368,719	(4,758,335)	
May-05	(235,994)	(213,362)	(22,632)	(1,867)	(7,268)	5,037,925	26,321,659	31,359,584	(4,769,491)	
Jun-05	84,642	96,491	(11,849)	(978)	(3,805)	5,036,947	26,317,854	31,354,801	(4,763,176)	
Jul-05	2,612,106	2,677,281	(65,175)	(5,377)	(20,929)	5,031,570	26,296,925	31,328,495	(4,760,881)	
Aug-05	(485,451)	(469,367)	(16,084)	(1,327)	(5,165)	5,030,243	26,291,760	31,322,003	(4,761,167)	
Sep-05	(394,978)	(394,125)	(853)	(70)	(274)	5,030,173	26,291,486	31,321,659	(4,750,477)	
Oct-05	270,417	282,837	(12,420)	(1,025)	(3,988)	5,029,148	26,287,498	31,316,646	(4,751,581)	
Nov-05	2,726,141	2,510,235	215,906	17,812	69,333	5,046,960	26,356,831	31,403,791	(4,748,550)	

Forecasted Deferred Tax Expense UPIS		Total Def Taxes	
	\$140,616	\$547,342	
Balance Deferred Income Taxes - End of Base Period	\$4,752,259	\$25,209,723	\$29,961,982
Balance Deferred Income Taxes - End of Forecasted Period	\$5,046,960	\$26,356,831	\$31,403,791
Average Balance Deferred Income Taxes - Forecasted Period	\$5,025,820	\$26,274,542	\$31,300,362
			(\$4,760,223)
			(\$4,748,550)
			(\$4,751,653)
			\$26,548,709

Kentucky-American Water Company			
Deferred Taxes and Regulatory Assets/Liabilities			
Related to UPIs			
Rate Base Reduction at 7/2004			
Revised	<u>SIT</u>	<u>FIT</u>	<u>Total</u>
Deferred Taxes			
Net Plant	7,129,160	37,946,070	45,075,231
Def Taxes on Regulatory Assets			
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)
Customer Advances	(676,705)	(3,928,087)	(4,604,792)
CIAC	(1,968,144)	(9,851,228)	(11,819,372)
Investment Tax Credits	(124,770)	(485,659)	(610,430)
Deferred Taxes on Regulatory 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		(560,986)	
Reg Liab - Excess Def Tax		(1,540,288)	
Reg Liab - ITC Grossup		(860,019)	
Total Reg Assets/Liab		4,760,223	
		25,201,759	

Kentucky-American Water Company											
Book Basis Property											
Case No. 2004-00103											
Revised											
Book Basis:											
Account	Regulatory Assets					Regulatory Liabilities					
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Deferred Taxes	Gross-up ITC	Total
Balance 1/04	101000 270,270,447	108xxx (59,893,223)	185030/035/055 2,298,934	185040 5,518,264	185045 (571,216)	252xxx (12,888,937)	271xxx/272000 (31,365,144)	255xxx (1,548,358)	256212/256220 (1,588,350)	256310/311/312 (880,597)	169,351,821
Net Change	896,764	(544,448)	4,209	(5,240)	399	106,100	106,725	1,402	1,872	802	568,585
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)	7,769	(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	(26,109)	1,986	(287,700)	(358,376)	6,986	9,330	3,995	1,494,743
Jul-04	277,638,734	(63,341,465)	2,337,749	5,383,767	(560,986)	(13,630,037)	(32,372,676)	(1,512,369)	(1,540,288)	(860,019)	171,542,411
Net Change	867,975	(576,751)	6,066	(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	279,289,759	(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)	9,693	(29,771)	2,264	(15,000)	(75,800)	7,966	10,639	4,554	237,097
Oct-04	280,189,859	(65,072,589)	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
Net Change	711,975	(576,817)	11,627	(24,235)	1,843	(195,300)	(211,918)	6,485	8,660	3,708	(263,972)
Nov-04	280,901,834	(65,649,406)	2,372,761	5,255,897	(551,262)	(14,458,837)	(33,374,307)	(1,478,153)	(1,494,593)	(840,456)	170,683,479
Net Change	2,479,434	(647,141)	9,883	(61,141)	4,648	(206,900)	(222,207)	16,360	21,849	9,352	1,403,537
Dec-04	283,381,268	(66,297,147)	2,382,644	5,194,756	(546,614)	(14,665,737)	(33,596,514)	(1,461,793)	(1,472,744)	(831,104)	172,087,016
Net Change	754,555	(621,808)	11,112	(7,166)	(502)	(135,500)	(70,091)	(1,768)	(2,361)	(1,011)	(60,208)
Jan-05	284,135,823	(66,918,955)	2,393,756	5,201,922	(547,116)	(14,801,237)	(33,666,605)	(1,463,561)	(1,475,105)	(832,115)	172,026,808
Net Change	351,800	(614,221)	12,170	(5,683)	399	(127,840)	(137,107)	1,402	1,872	802	(516,406)
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	(605,396)	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)	6,986	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)
Sep-05	292,385,085	(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

Kentucky-American Water Company											
Book Basis Property											
Case No. 2004-00103											
Revised											
Book Basis:											
Utility Plant				Regulatory Assets				Regulatory Liabilities			
Account	In Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Deferred Taxes	Gross-up ITC	Total
	101000	108xxx	185030/035/065	185040	185045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/3112	
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-American Water Company											
Inverted Data for Calculation of Tax Basis Property											
Month	Bk Basis	Retirements	Net	Bk Depr	Retirements	Bk Reserve	Net Customer Advances	Net	Amort	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)	56,700	(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)	69,797	(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	(297,270)	
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	(688,986)	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)	

Kentucky-American Water Company																		
Tax Basis Property																		
Case No. 2004-00103																		
Revised																		
Tax Basis:																		
	Utility Plant			Accumulated			Equity			Regulatory Assets			Customer			Regulatory Liabilities		
	In Service	101000	Reserve	108xxx	Reserve	185030/035/055	Grossup	185040	Through	185045	Other	Advances	CIAC	ITC	Deferred	Excess	Gross-up	Total
Balance 1/04	223,883,468		126,894,064		126,894,064	0	0	0	185045	0	252xxx	271xxx/272000	255xxx	0	0	256310/311/312	0	350,777,532
Net Change	1,095,862		(632,627)		(632,627)	0	0	0		0	0	0	0	0	0	0	0	463,235
Feb-04	224,979,330		126,261,437		126,261,437	0	0	0		0	0	0	0	0	0	0	0	351,240,767
Net Change	1,161,706		(689,924)		(689,924)	0	0	0		0	0	0	0	0	0	0	0	471,782
Mar-04	226,141,036		125,571,513		125,571,513	0	0	0		0	0	0	0	0	0	0	0	351,712,549
Net Change	267,675		(624,990)		(624,990)	0	0	0		0	0	0	0	0	0	0	0	(357,315)
Apr-04	226,408,711		124,946,523		124,946,523	0	0	0		0	0	0	0	0	0	0	0	351,355,234
Net Change	925,738		(733,407)		(733,407)	0	0	0		0	0	0	0	0	0	0	0	192,331
May-04	227,334,449		124,213,116		124,213,116	0	0	0		0	0	0	0	0	0	0	0	351,547,565
Net Change	162,996		(760,096)		(760,096)	0	0	0		0	0	0	0	0	0	0	0	(597,100)
Jun-04	227,497,445		123,453,020		123,453,020	0	0	0		0	0	0	0	0	0	0	0	350,950,465
Net Change	2,161,937		(919,244)		(919,244)	0	0	0		0	0	0	0	0	0	0	0	1,242,693
Jul-04	229,659,382		122,533,777		122,533,777	0	0	0		0	0	0	0	0	0	0	0	352,193,159
Net Change	309,493		(955,228)		(955,228)	0	0	0		0	0	0	0	0	0	0	0	(645,735)
Aug-04	229,968,875		121,578,549		121,578,549	0	0	0		0	0	0	0	0	0	0	0	351,547,424
Net Change	61,996		(967,874)		(967,874)	0	0	0		0	0	0	0	0	0	0	0	(905,878)
Sep-04	230,030,871		120,610,674		120,610,674	0	0	0		0	0	0	0	0	0	0	0	350,641,545
Net Change	841,516		(1,113,461)		(1,113,461)	0	0	0		0	0	0	0	0	0	0	0	(271,945)
Oct-04	230,872,387		119,497,213		119,497,213	0	0	0		0	0	0	0	0	0	0	0	350,369,600
Net Change	295,821		(1,198,898)		(1,198,898)	0	0	0		0	0	0	0	0	0	0	0	(903,077)
Nov-04	231,168,208		118,298,315		118,298,315	0	0	0		0	0	0	0	0	0	0	0	349,466,523
Net Change	2,039,930		(2,147,428)		(2,147,428)	0	0	0		0	0	0	0	0	0	0	0	(107,498)
Dec-04	233,208,138		116,150,887		116,150,887	0	0	0		0	0	0	0	0	0	0	0	349,359,025
Net Change	504,188		(630,684)		(630,684)	0	0	0		0	0	0	0	0	0	0	0	(126,496)
Jan-05	233,712,326		115,520,203		115,520,203	0	0	0		0	0	0	0	0	0	0	0	349,232,529
Net Change	62,766		(622,956)		(622,956)	0	0	0		0	0	0	0	0	0	0	0	(560,190)
Feb-05	233,775,092		114,897,247		114,897,247	0	0	0		0	0	0	0	0	0	0	0	348,672,339
Net Change	349,917		(602,354)		(602,354)	0	0	0		0	0	0	0	0	0	0	0	(252,437)
Mar-05	234,125,009		114,294,893		114,294,893	0	0	0		0	0	0	0	0	0	0	0	348,419,902
Net Change	266,832		(587,324)		(587,324)	0	0	0		0	0	0	0	0	0	0	0	(320,492)
Apr-05	234,391,841		113,707,569		113,707,569	0	0	0		0	0	0	0	0	0	0	0	348,099,410
Net Change	401,113		(614,475)		(614,475)	0	0	0		0	0	0	0	0	0	0	0	(213,362)
May-05	234,792,954		113,093,094		113,093,094	0	0	0		0	0	0	0	0	0	0	0	347,886,048
Net Change	720,433		(623,942)		(623,942)	0	0	0		0	0	0	0	0	0	0	0	96,491
Jun-05	235,513,387		112,469,152		112,469,152	0	0	0		0	0	0	0	0	0	0	0	347,982,539
Net Change	3,326,822		(649,541)		(649,541)	0	0	0		0	0	0	0	0	0	0	0	2,677,281
Jul-05	238,840,209		111,819,611		111,819,611	0	0	0		0	0	0	0	0	0	0	0	350,659,820
Net Change	176,001		(645,368)		(645,368)	0	0	0		0	0	0	0	0	0	0	0	(469,367)
Aug-05	239,016,210		111,174,243		111,174,243	0	0	0		0	0	0	0	0	0	0	0	350,190,453

Kentucky-American Water Company											
Tax Basis Property											
Case No. 2004-00103											
Revised											
Tax Basis:											
Account	Utility Plant in Service 101000	Accumulated Reserve 108xxx	Regulatory Assets			Customer Advances 252xxx	CIAC 271xxx/272000	ITC 255xxx	Regulatory Liabilities		Total
			Equity Grossup 185030/035/055	Through Plant Flow 185040	Other 185045				Excess Deferred Taxes 256212/256220	Gross-up ITC 256310/311/312	
Net Change	238,890	(633,015)	0	0	0	0	0	0	0	0	(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)	0	0	0	0	0	0	0	0	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)	0	0	0	0	0	0	0	0	2,510,235
Nov-05	243,367,048	109,222,351	0	0	0	0	0	0	0	0	352,589,399
Net Change	0	0	0	0	0	0	0	0	0	0	0
Dec-05	243,367,048	109,222,351	0	0	0	0	0	0	0	0	352,589,399
Net Change	0	0	0	0	0	0	0	0	0	0	0
Kentucky-American Water Company											
Inverted Data for Calculation of Tax Basis Property											
Month	Net			Net			Net		Net		Total
	Tx Basis	Retirements	Tx Basis	Tx Depr	Retirements	Tx Basis	Reserve	Net	Reserve	Net	
Feb-04	1,163,262	67,400	1,095,862	(700,027)	67,400	(632,627)	67,400	(632,627)	67,400	(632,627)	0
Mar-04	1,232,181	70,475	1,161,706	(760,399)	70,475	(689,924)	70,475	(689,924)	70,475	(689,924)	0
Apr-04	413,000	145,325	267,675	(770,315)	145,325	(624,990)	145,325	(624,990)	145,325	(624,990)	0
May-04	987,588	61,850	925,738	(795,257)	61,850	(733,407)	61,850	(733,407)	61,850	(733,407)	0
Jun-04	213,446	50,450	162,996	(810,546)	50,450	(760,096)	50,450	(760,096)	50,450	(760,096)	0
Jul-04	2,202,887	40,950	2,161,937	(960,194)	40,950	(919,244)	40,950	(919,244)	40,950	(919,244)	0
Aug-04	349,768	40,275	309,493	(995,503)	40,275	(955,228)	40,275	(955,228)	40,275	(955,228)	0
Sep-04	102,196	40,200	61,996	(1,008,074)	40,200	(967,874)	40,200	(967,874)	40,200	(967,874)	0
Oct-04	886,166	44,650	841,516	(1,158,111)	44,650	(1,113,461)	44,650	(1,113,461)	44,650	(1,113,461)	0
Nov-04	341,096	45,275	295,821	(1,244,173)	45,275	(1,198,898)	45,275	(1,198,898)	45,275	(1,198,898)	0
Dec-04	2,091,900	51,970	2,039,930	(2,199,398)	51,970	(2,147,428)	51,970	(2,147,428)	51,970	(2,147,428)	0
Jan-05	537,183	32,995	504,188	(663,679)	32,995	(630,684)	32,995	(630,684)	32,995	(630,684)	0
Feb-05	104,016	41,250	62,766	(664,206)	41,250	(622,956)	41,250	(622,956)	41,250	(622,956)	0
Mar-05	413,372	63,455	349,917	(665,809)	63,455	(602,354)	63,455	(602,354)	63,455	(602,354)	0
Apr-05	347,377	80,545	266,832	(667,869)	80,545	(587,324)	80,545	(587,324)	80,545	(587,324)	0
May-05	457,553	56,440	401,113	(670,915)	56,440	(614,475)	56,440	(614,475)	56,440	(614,475)	0
Jun-05	770,303	49,870	720,433	(673,812)	49,870	(623,942)	49,870	(623,942)	49,870	(623,942)	0
Jul-05	3,360,812	33,990	3,326,822	(683,531)	33,990	(649,541)	33,990	(649,541)	33,990	(649,541)	0
Aug-05	215,236	39,235	176,001	(684,603)	39,235	(645,368)	39,235	(645,368)	39,235	(645,368)	0
Sep-05	292,130	53,240	238,890	(686,255)	53,240	(633,015)	53,240	(633,015)	53,240	(633,015)	0
Oct-05	975,758	45,510	930,248	(692,921)	45,510	(647,411)	45,510	(647,411)	45,510	(647,411)	0
Nov-05	3,235,775	54,075	3,181,700	(725,540)	54,075	(671,465)	54,075	(671,465)	54,075	(671,465)	0
Net Change	20,693,005	1,209,425	19,483,580	(18,881,138)	1,209,425	(17,671,713)	1,209,425	(17,671,713)	1,209,425	(17,671,713)	0

Kentucky-American Water Company									
Amortization of Regulatory Assets and Liabilities									
Case No. 2004-00103									
Revised									
Month	Amortization of Regulatory Assets and Liabilities					Additional Equity			
	Equity Gross-up	Plant Flow Through	Other	Excess Def Taxes	ITC Gross-up	Gross-up	Total	Balance	
Feb-04	(2,144)	(5,240)	399	1,872	802	6,353	2,042	4,777,035	
Mar-04	(2,144)	(36,554)	2,780	13,062	5,593	7,499	(9,764)	4,779,077	
Apr-04	(2,144)	(6,350)	483	2,270	972	9,311	4,542	4,769,313	
May-04	(2,144)	(11,188)	851	3,998	1,712	9,913	3,142	4,773,855	
Jun-04	(2,144)	(49,056)	3,731	17,530	7,504	11,330	(11,105)	4,776,997	
Jul-04	(2,144)	(26,109)	1,986	9,330	3,995	7,273	(5,669)	4,765,892	
Aug-04	(2,144)	(24,093)	1,832	8,610	3,686	8,210	(3,899)	4,760,223	
Sep-04	(2,144)	(49,771)	3,785	17,786	7,615	9,770	(12,959)	4,756,324	
Oct-04	(2,144)	(29,771)	2,264	10,639	4,554	11,837	(2,621)	4,743,365	
Nov-04	(2,144)	(24,235)	1,843	8,660	3,708	13,771	1,603	4,740,744	
Dec-04	(2,144)	(61,141)	4,648	21,849	9,352	12,027	(15,409)	4,742,347	
Jan-05	(2,144)	7,166	(502)	(2,361)	(1,011)	13,256	14,404	4,726,938	
Feb-05	(2,144)	(5,683)	399	1,872	802	14,314	9,560	4,741,342	
Mar-05	(2,144)	(39,646)	2,780	13,062	5,593	15,754	(4,601)	4,750,902	
Apr-05	(2,144)	(6,887)	483	2,270	972	17,340	12,034	4,746,301	
May-05	(2,144)	(12,134)	851	3,998	1,712	18,873	11,156	4,758,335	
Jun-05	(2,144)	(53,205)	3,731	17,530	7,504	20,269	(6,315)	4,769,491	
Jul-05	(2,144)	(28,318)	1,986	9,330	3,995	12,856	(2,295)	4,763,176	
Aug-05	(2,144)	(26,131)	1,832	8,610	3,686	14,433	286	4,760,881	
Sep-05	(2,144)	(53,981)	3,785	17,786	7,615	16,249	(10,690)	4,761,167	
Oct-05	(2,144)	(32,290)	2,264	10,639	4,554	18,081	1,104	4,750,477	
Nov-05	(2,144)	(26,285)	1,843	8,660	3,708	11,187	(3,031)	4,751,581	
								4,748,550	

KENTUCKY-AMERICAN WATER COMPANY											
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.:											
BASE TEST YEAR:											
November-05											
July-04											
JDE Account	AWW Account	DESCRIPTION	Balance @ Jan-2004	Balance @ Feb-2004	Balance @ Mar-2004	Balance @ Apr-2004	Balance @ May-2004	Balance @ Jun-2004	Balance @ Jul-2004	Balance @ 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	433,073	438,073	438,073	440,073	465,073	463,073	
252140	252400	ADV FOR CONST - NT METERS	113,117	113,117	113,117	113,117	113,117	113,117	113,117	113,117	
252150	252300	ADV FOR CONST - NT HYDRANTS	149,396	147,896	149,896	152,896	164,896	168,896	172,896	175,896	
252160	252500	ADV FOR CONST - NT OTHER	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754	
252220		ADV FOR CONST - TAX EXT	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89	-	-	-	-	-	-	-	-	
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92	-	-	-	-	-	-	-	-	
252205.25	252710	ADVANCE FOR CONSTRUCTION - 93-96	-	-	-	-	-	-	-	-	
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV	-	-	-	-	-	-	-	-	
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD	-	-	-	-	-	-	-	-	
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS	-	-	-	-	-	-	-	-	
		TOTAL CUSTOMER ADVANCES	\$ 12,888,937	\$ 12,777,837	\$ 12,716,137	\$ 12,852,337	\$ 13,075,437	\$ 13,317,337	\$ 13,600,037	\$ 13,864,737	
271110	271110	CIAC - NT - MAINS	9,387,687	\$ 9,278,587	\$ 9,213,887	\$ 9,342,087	\$ 9,553,187	\$ 9,789,087	\$ 10,042,787	\$ 10,306,487	
271120	271120	CIAC - NT - EXT DEP	7,719,042	7,718,542	7,719,542	7,724,542	7,724,542	7,726,542	7,751,542	7,749,542	
271130	271200	CIAC - NT - SERVICES	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	
271140	271300	CIAC - NT - METERS	167,158	165,658	167,658	170,658	182,658	186,658	190,658	193,658	
271150	271400	CIAC - NT - HYDRANTS	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819	
271160	271500	CIAC - NT - OTHER	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593	
			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	
271220	271711	CIAC - TAX - EXT DEP	548,385	548,385	548,385	548,385	548,385	548,385	548,385	548,385	
271230	271210	CIAC - TAX - 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	81,289	127,086	184,523	293,316	346,987	346,987	346,987	
271250	271470	CIAC - TAX - HYDRANTS	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	(6,232,361)	(6,299,801)	(6,368,262)	(6,437,345)	(6,507,312)	(6,577,757)	(6,649,189)	(6,721,057)	
		TOTAL CIAC	\$ 27,847,118	\$ 27,372,213	\$ 27,724,107	\$ 27,900,264	\$ 28,190,152	\$ 28,477,782	\$ 28,832,330	\$ 29,152,527	

KENTUCKY-AMERICAN WATER COMPANY											
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.: November-05											
BASE TEST YEAR: July-04											
JDE Account	AWW Account	DESCRIPTION	Balance @ Sep-2004	Balance @ Oct-2004	Balance @ Nov-2004	Balance @ Dec-2004	Balance @ Jan-2005	Balance @ Feb-2005	Balance @ Mar-2005	Balance @ Apr-2005	
252120	252110	ADV FOR CONST - NT EXT	\$ 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	487,073	473,073	459,073	448,573	438,073	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	252500	ADV FOR CONST - NT OTHER	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754	
252220		ADV FOR CONST - TAX EXT	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89									
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92									
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96									
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV									
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD									
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS									
		TOTAL CUSTOMER ADVANCES	\$ 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	271400	CIAC - NT - HYDRANTS	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819	
271160	271500	CIAC - NT - OTHER	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593	
			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	
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	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)	(7,228,565)	(7,302,041)	
			0	0	0	0	0	0	0	0	
		TOTAL CIAC	\$ 29,538,587	\$ 29,610,559	\$ 29,818,649	\$ 30,037,028	\$ 30,102,643	\$ 30,235,274	\$ 30,373,529	\$ 30,626,323	

KENTUCKY-AMERICAN WATER COMPANY										
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL										
FORECASTED T.Y.:										
BASE TEST YEAR:										
November-05										
July-04										
JDE Account	AWW Account	DESCRIPTION	Balance @ May-2005	Balance @ Jun-2005	Balance @ Jul-2005	Balance @ Aug-2005	Balance @ Sep-2005	Balance @ Oct-2005	Balance @ Nov-2005	Average Balance
252120	252110	ADV FOR CONST - NT EXT	\$ 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 - 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								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
		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	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	207,668	211,668	215,668	218,668	222,668	222,668	222,668	206,927
271150	271400	CIAC - NT - HYDRANTS	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819
271160	271500	CIAC - NT - OTHER	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593
			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
271220	271711	CIAC - TAX - EXT DEP	548,385	548,385	548,385	548,385	548,385	548,385	548,385	548,385
271230	271210	CIAC - TAX - SERVICES	6,052,864	6,132,295	6,230,846	6,318,003	6,396,941	6,489,573	6,551,639	6,074,325
271240	271310	CIAC - TAX - METERS	766,200	823,719	895,083	958,196	1,015,358	1,082,436	1,127,380	781,740
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
			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	\$ 31,241,029	\$ 31,516,319	\$ 31,780,252	\$ 31,815,542	\$ 31,995,562	\$ 30,884,344

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL		FORECASTED T.Y.:		November-05		July-04		
BASE TEST YEAR:										
JDE Account	AWW Account	DESCRIPTION	Current Depreciation Rates	Cur / Prop Depreciation Rates	Feb-04 Depre on CIAC	Mar-04 Depre on CIAC	Apr-04 Depre on CIAC	May-04 Depre on CIAC	Jun-04 Depre on CIAC	Jul-04 Depre on CIAC
252120	252110	ADV FOR CONST - NT EXT	1.18%	1.18%	10,942	10,900	11,216	11,546	11,826	12,120
252130	252200	ADV FOR CONST - NT SERVICES	1.18%	1.18%	7,590	7,592	7,600	7,593	7,599	7,680
252140	252400	ADV FOR CONST - NT METERS	4.23%	4.23%	25,563	26,211	26,211	26,211	26,211	26,211
252150	252300	ADV FOR CONST - NT HYDRANTS	2.35%	2.35%	324	332	340	390	366	374
252160	252500	ADV FOR CONST - NT OTHER	2.58%	2.58%	866	866	866	866	866	866
252220		ADV FOR CONST - TAX EXT	1.18%	1.18%	406	406	406	406	406	406
252205.15		ADVANCE FOR CONSTRUCTION - 88-89								
252205.20		ADVANCE FOR CONSTRUCTION - 90-92								
252205.25		ADVANCE FOR CONSTRUCTION - 93-96								
252225		ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230		ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240		ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
Depreciation on CIAC										
Look to right for inputted data										
These calculations need to be updated each case										
to reflect changes in test years										
TOTAL CUSTOMER ADVANCES										
271110	271110	CIAC - NT - MAINS	1.18%	1.18%	1,965	1,965	1,965	1,965	1,965	1,965
271120	271120	CIAC - NT - EXT DEP	1.18%	1.18%	539	539	539	539	539	539
271130	271200	CIAC - NT - SERVICES	4.23%	4.23%	25,563	26,211	26,211	26,211	26,211	26,211
271140	271300	CIAC - NT - METERS	2.35%	2.35%	324	332	340	390	366	374
271150	271400	CIAC - NT - HYDRANTS	2.58%	2.58%	866	866	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
271230	271210	CIAC - TAX - SERVICES	4.23%	4.23%	17,700	17,989	18,196	18,560	18,714	19,145
271240	271310	CIAC - TAX - METERS	2.35%	2.35%	63	179	262	409	471	644
271250	271470	CIAC - TAX - 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								
					\$ 67,440	\$ 68,461	\$ 69,083	\$ 69,967	\$ 70,445	\$ 71,432
					TOTAL CIAC					

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.:		November-05											
BASE TEST YEAR:		July-04											
JDE Account	AWW Account	DESCRIPTION	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Depre on CIAC	Depre on CIAC	Depre on CIAC
252120	252110	ADV FOR CONST - NT EXT	12,408	12,894	11,710	12,766	13,041	10,915	11,049	11,096			
252130	252200	ADV FOR CONST - NT SERVICES	7,599	7,716	7,613	7,541	7,528	7,611	7,601	7,599			
252140	252400	ADV FOR CONST - NT METERS	26,211	26,211	26,211	26,211	26,211	26,481	26,481	26,481			
252150	252300	ADV FOR CONST - NT HYDRANTS	374	389	357	357	345	383	378	383			
252160	252500	ADV FOR CONST - NT OTHER	866	866	866	866	866	866	866	866			
252220		ADV FOR CONST - TAX EXT	406	406	406	406	406	406	406	406			
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89											
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92											
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96											
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV											
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD											
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS											
TOTAL CUSTOMER ADVANCES													
271110	271110	CIAC - NT - MAINS	1,965	1,965	1,965	1,965	1,965	1,965	1,965	1,965			
271120	271120	CIAC - NT - EXT DEP	539	539	539	539	539	539	539	539			
271130	271200	CIAC - NT - SERVICES	0	0	0	0	0	0	0	0			
271140	271300	CIAC - NT - METERS	19,308	19,454	19,883	19,668	19,843	20,231	20,399	20,738			
271150	271400	CIAC - NT - HYDRANTS	710	768	941	854	925	1,056	1,123	1,260			
271160	271500	CIAC - NT - OTHER	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048			
271210	271711	CIAC - TAX - MAINS	434	434	434	434	434	434	434	434			
271220	271711	CIAC - TAX - EXT DEP											
271230	271210	CIAC - TAX - SERVICES											
271240	271310	CIAC - TAX - METERS											
271250	271470	CIAC - TAX - HYDRANTS											
271260	271570	CIAC - TAX - OTHER											
272000	272100	DEPRECIATION CONTR. PROPERTY											
TOTAL CIAC			\$ 71,868	\$ 72,690	\$ 71,973	\$ 72,655	\$ 73,151	\$ 71,935	\$ 72,289	\$ 72,815			

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.:		November-05											
BASE TEST YEAR:		July-04											
JDE Account	AWW Account	DESCRIPTION	Apr-05 Depre on CIAC	May-05 Depre on CIAC	Jun-05 Depre on CIAC	Jul-05 Depre on CIAC	Aug-05 Depre on CIAC	Sep-05 Depre on CIAC	Oct-05 Depre on CIAC	Nov-05 Depre on CIAC			
252120	252110	ADV FOR CONST - NT EXT											
252130	252200	ADV FOR CONST - NT SERVICES											
252140	252400	ADV FOR CONST - NT METERS											
252150	252300	ADV FOR CONST - NT HYDRANTS											
252160	252500	ADV FOR CONST - NT OTHER											
252220		ADV FOR CONST - TAX EXT											
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89											
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92											
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96											
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV											
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD											
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS											
TOTAL CUSTOMER ADVANCES													
271110	271110	CIAC - NT - MAINS	\$ 11,394	\$ 11,509	\$ 11,512	\$ 11,424	\$ 12,058	\$ 12,145	\$ 11,223	\$ 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			
271140	271300	CIAC - NT - METERS	393	443	419	427	427	442	411	411			
271150	271400	CIAC - NT - HYDRANTS	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			
271230	271210	CIAC - TAX - SERVICES	20,980	21,425	21,595	22,110	22,297	22,474	22,994	22,728			
271240	271310	CIAC - TAX - METERS	1,357	1,536	1,604	1,812	1,887	1,958	2,167	2,060			
271250	271470	CIAC - TAX - HYDRATXS	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			

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL	
FORECASTED T.Y.:		November-05	July-04
BASE TEST YEAR:			
JDE Account	AWW Account	DESCRIPTION	
252120	252110	ADV FOR CONST - NT EXT	
252130	252200	ADV FOR CONST - NT SERVICES	
252140	252400	ADV FOR CONST - NT METERS	
252150	252300	ADV FOR CONST - NT HYDRANTS	
252160	252500	ADV FOR CONST - NT OTHER	
252220		ADV FOR CONST - TAX EXT	
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89	
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92	
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			
			Balance
			Dec-03
			Forecasted
			Test Period
271110	271110	CIAC - NT - MAINS	13,085,115
271120	271120	CIAC - NT - EXT DEP	7,719,042
271130	271200	CIAC - NT - SERVICES	7,359,364
271140	271300	CIAC - NT - METERS	167,158
271150	271400	CIAC - NT - HYDRANTS	402,819
271160	271500	CIAC - NT - OTHER	412,592
271210	271711	CIAC - TAX - MAINS	1,998,493
271220	271711	CIAC - TAX - EXT DEP	548,385
271230	271210	CIAC - TAX - SERVICES	4,963,875
271240	271310	CIAC - TAX - METERS	3,299
271250	271470	CIAC - TAX - HYDRANTS	487,487
271260	271570	CIAC - TAX - OTHER	440,903
272000	272100	DEPRECIATION CONTR. PROPERTY	-6,335,847
		TOTAL CIAC	\$ 31,252,685
			\$ 893,087

KENTUCKY-AMERICAN WATER COMPANY											
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.:											
BASE TEST YEAR:											
Revised											
JDE Account	AWW Account	DESCRIPTION	Balance @ Jan-2004	Balance @ Feb-2004	Balance @ Mar-2004	Balance @ Apr-2004	Balance @ May-2004	Balance @ Jun-2004	Balance @ Jul-2004	Balance @ 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	433,073	438,073	438,073	440,073	465,073	463,073	
252140	252400	ADV FOR CONST - NT METERS	113,117	113,117	113,117	113,117	113,117	113,117	113,117	113,117	
252150	252300	ADV FOR CONST - NT HYDRANTS	149,396	147,896	149,896	152,896	164,896	168,896	172,896	175,896	
252160	252500	ADV FOR CONST - NT OTHER	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754	
252220		ADV FOR CONST - TAX EXT	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89	-								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92	-								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96	-								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV	-								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD	-								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS	-								
		TOTAL CUSTOMER ADVANCES	\$ 12,888,937	\$ 12,777,837	\$ 12,716,137	\$ 12,852,337	\$ 13,075,437	\$ 13,317,337	\$ 13,600,037	\$ 13,864,737	
271110	271110	CIAC - NT - MAINS	9,387,667	\$ 9,278,587	\$ 9,213,887	\$ 9,342,087	\$ 9,553,187	\$ 9,789,087	\$ 10,042,787	\$ 10,306,487	
271120	271120	CIAC - NT - EXT DEP	7,719,042	7,718,542	7,719,542	7,724,542	7,724,542	7,726,542	7,751,542	7,749,542	
271130	271200	CIAC - NT - SERVICES	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	7,512,278	
271140	271300	CIAC - NT - METERS	167,158	165,658	167,658	170,658	182,658	186,658	190,658	193,658	
271150	271400	CIAC - NT - HYDRANTS	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819	
271160	271500	CIAC - NT - OTHER	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593	
271210	271711	CIAC - TAX - MAINS	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	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	
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	346,387	
271250	271470	CIAC - TAX - HYDRATXS	487,487	487,487	487,487	487,487	487,487	487,487	487,487	487,487	
271260	271570	CIAC - TAX - OTHER	440,903	440,903	440,903	440,903	440,903	440,903	440,903	440,903	
272000	272100	DEPRECIATION CONTR. PROPERTY	(6,232,361)	(6,299,801)	(6,368,262)	(6,437,345)	(6,507,312)	(6,577,757)	(6,649,189)	(6,721,057)	
		TOTAL CIAC	\$ 27,847,118	\$ 27,737,213	\$ 27,724,107	\$ 27,900,264	\$ 28,190,152	\$ 28,477,782	\$ 28,832,330	\$ 29,152,527	

KENTUCKY-AMERICAN WATER COMPANY											
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.:											
November-05											
BASE TEST YEAR:											
July-04											
Revised											
JDE Account	AWW Account	DESCRIPTION	Balance @ Sep-2004	Balance @ Oct-2004	Balance @ Nov-2004	Balance @ Dec-2004	Balance @ Jan-2005	Balance @ Feb-2005	Balance @ Mar-2005	Balance @ Apr-2005	
252120	252110	ADV FOR CONST - NT EXT	\$ 11,368,896	\$ 11,379,896	\$ 11,584,196	\$ 11,801,096	\$ 11,894,596	\$ 12,030,436	\$ 12,107,536	\$ 12,287,696	
252130	252200	ADV FOR CONST - NT SERVICES	488,073	487,073	473,073	459,073	448,573	438,073	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	252500	ADV FOR CONST - NT OTHER	305,754	305,754	305,754	305,754	305,754	305,754	305,754	305,754	
252220		ADV FOR CONST - TAX EXT	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	1,752,801	
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89									
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92									
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96									
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV									
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD									
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS									
TOTAL CUSTOMER ADVANCES			\$ 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	271400	CIAC - NT - HYDRANTS	402,819	402,819	402,819	402,819	402,819	402,819	402,819	402,819	
271160	271500	CIAC - NT - OTHER	412,593	412,593	412,593	412,593	412,593	412,593	412,593	412,593	
			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	
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	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	
			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)	
			0	0	0	0	0	0	0	0	
TOTAL CIAC			\$ 29,538,587	\$ 29,610,559	\$ 29,818,649	\$ 30,037,028	\$ 30,102,643	\$ 30,235,274	\$ 30,373,529	\$ 30,626,323	

KENTUCKY-AMERICAN WATER COMPANY											
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.: November-05											
BASE TEST YEAR: July-04											
Revised											
JDE Account	AWW Account	DESCRIPTION	Balance @ May-2005	Balance @ Jun-2005	Balance @ Jul-2005	Balance @ Aug-2005	Balance @ Sep-2005	Balance @ Oct-2005	Balance @ Nov-2005	Average Balance	
252120	252110	ADV FOR CONST - NT EXT	\$ 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 - 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									
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV									
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD									
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS									
		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	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	
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	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	6,052,664	6,132,295	6,230,846	6,318,003	6,396,941	6,489,573	6,551,639	6,074,325	
271240	271310	CIAC - TAX - METERS	766,200	823,719	895,083	958,196	1,015,358	1,082,436	1,127,380	781,740	
271250	271470	CIAC - TAX - HYDRANTS	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	(7,376,299)	(7,450,780)	(7,525,985)	(7,602,005)	(7,678,492)	(7,754,652)	(7,831,462)	(7,379,953)	
			0	0	0	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	

KENTUCKY-AMERICAN WATER COMPANY										
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL										
FORECASTED T.Y.: November-05										
BASE TEST YEAR: July-04										
Revised										
JDE Account	AWW Account	DESCRIPTION	Current Depreciation Rates	Cur / Prop Depreciation Rates	Feb-04 Depre on CIAC	Mar-04 Depre on CIAC	Apr-04 Depre on CIAC	May-04 Depre on CIAC	Jun-04 Depre on CIAC	Jul-04 Depre on CIAC
252120	252110	ADV FOR CONST - NT EXT	1.18%	1.18%	\$ 10,942	\$ 10,900	\$ 11,216	\$ 11,546	\$ 11,826	\$ 12,120
252130	252200	ADV FOR CONST - NT SERVICES	1.18%	1.18%	7,590	7,592	7,600	7,593	7,599	7,680
252140	252400	ADV FOR CONST - NT METERS	4.23%	4.23%	25,563	26,211	26,211	26,211	26,211	26,211
252150	252300	ADV FOR CONST - NT HYDRANTS	2.35%	2.35%	324	332	340	390	366	374
252160	252500	ADV FOR CONST - NT OTHER	2.58%	2.58%	866	866	866	866	866	866
252220		ADV FOR CONST - TAX EXT	1.18%	1.18%	406	406	406	406	406	406
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES										
271110	271110	CIAC - NT - MAINS	1.18%	1.18%	1,965	1,965	1,965	1,965	1,965	1,965
271120	271120	CIAC - NT - EXT DEP	1.18%	1.18%	539	539	539	539	539	539
271130	271200	CIAC - NT - SERVICES	1.18%	1.18%	0	0	0	0	0	0
271140	271300	CIAC - NT - METERS	4.23%	4.23%	17,700	17,989	18,196	18,560	18,714	19,145
271150	271400	CIAC - NT - HYDRANTS	2.35%	2.35%	63	179	262	409	471	644
271160	271500	CIAC - NT - OTHER	2.58%	2.58%	1,048	1,048	1,048	1,048	1,048	1,048
271210	271711	CIAC - TAX - MAINS	1.18%	1.18%	1,965	1,965	1,965	1,965	1,965	1,965
271220	271711	CIAC - TAX - EXT DEP	1.18%	1.18%	539	539	539	539	539	539
271230	271210	CIAC - TAX - SERVICES	1.18%	1.18%	0	0	0	0	0	0
271240	271310	CIAC - TAX - METERS	4.23%	4.23%	17,700	17,989	18,196	18,560	18,714	19,145
271250	271470	CIAC - TAX - HYDRANTS	2.35%	2.35%	63	179	262	409	471	644
271260	271570	CIAC - TAX - OTHER	2.58%	2.58%	1,048	1,048	1,048	1,048	1,048	1,048
272000	272100	DEPRECIATION CONTR. PROPERTY	1.18%	1.18%	434	434	434	434	434	434
					\$ 67,440	\$ 68,461	\$ 69,083	\$ 69,967	\$ 70,445	\$ 71,432
					TOTAL CIAC					

KENTUCKY-AMERICAN WATER COMPANY		SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.:		November-05											
BASE TEST YEAR:		July-04											
Revised													
JDE Account	AWW Account	DESCRIPTION	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Depre on CIAC	Depre on CIAC	Depre on CIAC
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 - 93-98											
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV											
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD											
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS											
TOTAL CUSTOMER ADVANCES													
271110	271110	CIAC - NT - MAINS	\$ 12,408	\$ 12,894	\$ 11,710	\$ 12,766	\$ 13,041	\$ 10,915	\$ 11,049	\$ 11,096			
271120	271120	CIAC - NT - EXT DEP	7,599	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	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			
271230	271210	CIAC - TAX - SERVICES	19,308	19,454	19,883	19,668	19,843	20,231	20,399	20,738			
271240	271310	CIAC - TAX - METERS	710	768	941	854	925	1,056	1,123	1,260			
271250	271470	CIAC - TAX - HYDRANTS	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			

KENTUCKY-AMERICAN WATER COMPANY											
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL											
FORECASTED T.Y.: November-05											
BASE TEST YEAR: July-04											
Revised											
JDE Account	AWW Account	DESCRIPTION	Apr-05 Depre on CIAC	May-05 Depre on CIAC	Jun-05 Depre on CIAC	Jul-05 Depre on CIAC	Aug-05 Depre on CIAC	Sep-05 Depre on CIAC	Oct-05 Depre on CIAC	Nov-05 Depre on CIAC	
252120	252110	ADV FOR CONST - NT EXT									
252130	252200	ADV FOR CONST - NT SERVICES									
252140	252400	ADV FOR CONST - NT METERS									
252150	252300	ADV FOR CONST - NT HYDRANTS									
252160	252500	ADV FOR CONST - NT OTHER									
252220		ADV FOR CONST - TAX EXT									
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89									
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92									
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96									
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV									
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD									
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS									
TOTAL CUSTOMER ADVANCES											
271110	271110	CIAC - NT - MAINS	\$ 11,394	\$ 11,509	\$ 11,512	\$ 11,424	\$ 12,058	\$ 12,145	\$ 11,223	\$ 12,318	
271120	271120	CIAC - NT - EXT DEP	7,613	7,608	7,612	7,693	7,612	7,729	7,826	7,554	
271130	271200	CIAC - NT - SERVICES	26,481	26,481	26,481	26,481	26,481	26,481	26,481	26,481	
271140	271300	CIAC - NT - METERS	393	443	419	427	427	442	411	411	
271150	271400	CIAC - NT - HYDRANTS	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	
271230	271210	CIAC - TAX - SERVICES	0	0	0	0	0	0	0	0	
271240	271310	CIAC - TAX - METERS	20,980	21,425	21,595	22,110	22,297	22,474	22,994	22,728	
271250	271470	CIAC - TAX - HYDRATXS	1,357	1,536	1,604	1,812	1,887	1,958	2,167	2,060	
271260	271570	CIAC - TAX - OTHER	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	
			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	

KENTUCKY-AMERICAN WATER COMPANY			
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - CENTRAL			
FORECASTED T.Y.:			
BASE TEST YEAR:			
		November-05	
		July-04	
Revised			
JDE Account	AWW Account	DESCRIPTION	
252120	252110	ADV FOR CONST - NT EXT	
252130	252200	ADV FOR CONST - NT SERVICES	
252140	252400	ADV FOR CONST - NT METERS	
252150	252300	ADV FOR CONST - NT HYDRANTS	
252160	252500	ADV FOR CONST - NT OTHER	
252220		ADV FOR CONST - TAX EXT	
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89	
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92	
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			
			Balance
			Dec-03
			Forecasted
			Test Period
271110	271110	CIAC - NT - MAINS	13,085,115
271120	271120	CIAC - NT - EXT DEP	7,719,042
271130	271200	CIAC - NT - SERVICES	7,359,364
271140	271300	CIAC - NT - METERS	167,158
271150	271400	CIAC - NT - HYDRANTS	402,819
271160	271500	CIAC - NT - OTHER	412,592
271210	271711	CIAC - TAX - MAINS	1,998,493
271220	271711	CIAC - TAX - EXT DEP	548,385
271230	271210	CIAC - TAX - SERVICES	4,963,875
271240	271310	CIAC - TAX - METERS	3,299
271250	271470	CIAC - TAX - HYDRANTS	487,487
271260	271570	CIAC - TAX - OTHER	440,903
272000	272100	DEPRECIATION CONTR. PROPERTY	-6,335,847
		TOTAL CIAC	\$ 31,252,685
			\$ 893,087

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 @ Feb-2004	Balance @ Mar-2004	Balance @ Apr-2004	Balance @ May-2004	Balance @ Jun-2004	Balance @ Jul-2004	Balance @ Aug-2004
252120	252110	ADV FOR CONST - NT EXT	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	\$ 25,000	\$ 30,000	\$ 35,000
252130	252200	ADV FOR CONST - NT SERVICES	-	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	-	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	-	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	-	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	-	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89	-							
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92	-							
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96	-							
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV	-							
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD	-							
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS	-							
TOTAL CUSTOMER ADVANCES			\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	\$ 25,000	\$ 30,000	\$ 35,000

271110	271110	CIAC - NT - MAINS	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879
271120	271120	CIAC - NT - EXT DEP	-	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	183,790	183,790	183,790	183,790	183,790	183,790	183,790	183,790
271140	271300	CIAC - NT - METERS	-	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	-	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	-	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	0	2,207	4,414	6,621	8,828	11,035	13,242	15,449
271240	271310	CIAC - TAX - METERS	0	973	1,946	2,919	3,892	4,865	5,838	6,811
271250	271470	CIAC - TAX - HYDRANTS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(89,701)	(91,963)	(94,233)	(96,509)	(98,793)	(101,085)	(103,383)	(105,688)
		TOTAL CIAC	\$ 1,776,968	\$ 1,777,886	\$ 1,778,796	\$ 1,779,700	\$ 1,780,596	\$ 1,781,484	\$ 1,782,366	\$ 1,783,241

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 @ Sep-2004	Balance @ Oct-2004	Balance @ Nov-2004	Balance @ Dec-2004	Balance @ Jan-2005	Balance @ Feb-2005	Balance @ Mar-2005	Balance @ Apr-2005
252120	252110	ADV FOR CONST - NT EXT	\$ 40,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 110,000	\$ 115,000	\$ 120,000	\$ 125,000
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES			\$ 40,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 110,000	\$ 115,000	\$ 120,000	\$ 125,000

271110	271110	CIAC - NT - MAINS	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879
271120	271120	CIAC - NT - EXT DEP	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	183,790	183,790	183,790	183,790	183,790	183,790	183,790	183,790
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS								
271220	271711	CIAC - TAX - EXT DEP								
271230	271210	CIAC - TAX - SERVICES	17,656	19,863	22,070	24,277	26,484	28,691	30,898	33,105
271240	271310	CIAC - TAX - METERS	7,784	8,757	9,730	10,703	11,676	12,649	13,622	14,595
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(108,001)	(110,322)	(112,650)	(115,060)	(117,474)	(119,898)	(122,332)	(124,776)
TOTAL CIAC			\$ 1,784,108	\$ 1,784,967	\$ 1,785,819	\$ 1,786,589	\$ 1,787,355	\$ 1,788,111	\$ 1,788,857	\$ 1,789,593

KENTUCKY-AMERICAN WATER COMPANY
 SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS - TRI-VILLAGE
 FORECASTED T.Y.: November-06
 BASE TEST YEAR: July-04
 Revised

JDE Account	AWW Account	DESCRIPTION	Balance @ May-2005	Balance @ Jun-2005	Balance @ Jul-2005	Balance @ Aug-2005	Balance @ Sep-2005	Balance @ Oct-2005	Balance @ Nov-2005	Average Balance
252120	252110	ADV FOR CONST - NT EXT	\$ 130,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 160,000	\$ 122,308
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES			\$ 130,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 160,000	\$ 122,308
271110	271110	CIAC - NT - MAINS	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879	\$ 1,682,879
271120	271120	CIAC - NT - EXT DEP	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	183,790	183,790	183,790	183,790	183,790	183,790	183,790	183,790
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS								
271220	271711	CIAC - TAX - EXT DEP								
271230	271210	CIAC - TAX - SERVICES	35,312	37,519	39,726	41,933	44,140	46,347	48,554	35,312
271240	271310	CIAC - TAX - METERS	15,568	16,541	17,514	18,487	19,460	20,433	21,406	15,568
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(127,230)	(129,692)	(132,164)	(134,646)	(137,138)	(139,639)	(142,150)	(127,296)
TOTAL CIAC			\$ 1,790,319	\$ 1,791,037	\$ 1,791,745	\$ 1,792,443	\$ 1,793,131	\$ 1,793,810	\$ 1,794,479	\$ 1,790,253

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	Current Depreciation Rates	Cur / Prop Depreciation Rates	Feb-04 Depre on CIAC	Mar-04 Depre on CIAC	Apr-04 Depre on CIAC	May-04 Depre on CIAC	Jun-04 Depre on CIAC	Jul-04 Depre on CIAC	
252120	252110	ADV FOR CONST - NT EXT	1.18%	1.18%	0	0	0	0	0	0	
252130	252200	ADV FOR CONST - NT SERVICES	4.23%	4.23%	648	648	648	648	648	648	
252140	252400	ADV FOR CONST - NT METERS	2.35%	2.35%	0	0	0	0	0	0	
252150	252300	ADV FOR CONST - NT HYDRANTS	2.58%	2.58%	0	0	0	0	0	0	
252160	252500	ADV FOR CONST - NT OTHER	1.18%	1.18%	0	0	0	0	0	0	
252220		ADV FOR CONST - TAX EXT									
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89									
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92									
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96									
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV									
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD									
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS									
TOTAL CUSTOMER ADVANCES											
271110	271110	CIAC - NT - MAINS	1.18%	1.18%	0	0	0	0	0	0	
271120	271120	CIAC - NT - EXT DEP	1.18%	1.18%	0	0	0	0	0	0	
271130	271200	CIAC - NT - SERVICES	4.23%	4.23%	648	648	648	648	648	648	
271140	271300	CIAC - NT - METERS	2.35%	2.35%	0	0	0	0	0	0	
271150	271400	CIAC - NT - HYDRANTS	2.58%	2.58%	0	0	0	0	0	0	
271160	271500	CIAC - NT - OTHER	1.18%	1.18%	0	0	0	0	0	0	
271210	271711	CIAC - TAX - MAINS	1.18%	1.18%	0	0	0	0	0	0	
271220	271711	CIAC - TAX - EXT DEP	1.18%	1.18%	0	0	0	0	0	0	
271230	271210	CIAC - TAX - SERVICES	4.23%	4.23%	16	23	31	39	47	47	
271240	271310	CIAC - TAX - METERS	2.35%	2.35%	2	4	6	8	10	11	
271250	271470	CIAC - TAX - HYDRATXS	2.58%	2.58%	0	0	0	0	0	0	
271260	271570	CIAC - TAX - OTHER	1.18%	1.18%	0	0	0	0	0	0	
272000	272100	DEPRECIATION CONTR. PROPERTY	1.18%		(51)	(53)	(56)	(58)	(60)	(63)	
TOTAL CIAC											
					\$ 2,262	\$ 2,270	\$ 2,276	\$ 2,284	\$ 2,292	\$ 2,298	

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

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	Aug-04 Depre on CIAC	Sep-04 Depre on CIAC	Oct-04 Depre on CIAC	Nov-04 Depre on CIAC	Dec-04 Depre on CIAC	Jan-05 Depre on CIAC	Feb-05 Depre on CIAC	Mar-05 Depre on CIAC
252120	252110	ADV FOR CONST - NT EXT	0	0	0	0	0	0	0	0
252130	252200	ADV FOR CONST - NT SERVICES	648	648	648	648	648	648	648	648
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES										
271110	271110	CIAC - NT - MAINS	0	0	0	0	0	0	0	0
271120	271120	CIAC - NT - EXT DEP	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	648	648	648	648	648	648	648	648
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	54	62	70	78	86	89	97	105
271240	271310	CIAC - TAX - METERS	13	15	17	19	21	22	24	26
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	(65)	(67)	(69)	(72)	0	0	0	0
TOTAL CIAC			\$ 2,305	\$ 2,313	\$ 2,321	\$ 2,328	\$ 2,410	\$ 2,414	\$ 2,424	\$ 2,434

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	Apr-05 Depre on CIAC	May-05 Depre on CIAC	Jun-05 Depre on CIAC	Jul-05 Depre on CIAC	Aug-05 Depre on CIAC	Sep-05 Depre on CIAC	Oct-05 Depre on CIAC	Nov-05 Depre on CIAC
252120	252110	ADV FOR CONST - NT EXT	0	0	0	0	0	0	0	0
252130	252200	ADV FOR CONST - NT SERVICES	648	648	648	648	648	648	648	648
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0
252150	252300	ADV FOR CONST - NT HYDRANTS	0	0	0	0	0	0	0	0
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89								
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92								
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96								
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV								
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD								
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS								
TOTAL CUSTOMER ADVANCES										
271110	271110	CIAC - NT - MAINS	0	0	0	0	0	0	0	0
271120	271120	CIAC - NT - EXT DEP	0	0	0	0	0	0	0	0
271130	271200	CIAC - NT - SERVICES	648	648	648	648	648	648	648	648
271140	271300	CIAC - NT - METERS	0	0	0	0	0	0	0	0
271150	271400	CIAC - NT - HYDRANTS	0	0	0	0	0	0	0	0
271160	271500	CIAC - NT - OTHER	0	0	0	0	0	0	0	0
271210	271711	CIAC - TAX - MAINS	0	0	0	0	0	0	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0	0	0	0	0	0	0
271230	271210	CIAC - TAX - SERVICES	113	121	128	136	144	152	159	167
271240	271310	CIAC - TAX - METERS	28	30	31	33	35	37	39	41
271250	271470	CIAC - TAX - HYDRATXS	0	0	0	0	0	0	0	0
271260	271570	CIAC - TAX - OTHER	0	0	0	0	0	0	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	0	0	0	0	0	0	0	0
TOTAL CIAC			\$ 2,444	\$ 2,454	\$ 2,462	\$ 2,472	\$ 2,482	\$ 2,482	\$ 2,501	\$ 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

JDE Account	AWW Account	DESCRIPTION	Balance Dec-03	Forecasted Test Period
252120	252110	ADV FOR CONST - NT EXT		
252130	252200	ADV FOR CONST - NT SERVICES		
252140	252400	ADV FOR CONST - NT METERS		
252150	252300	ADV FOR CONST - NT HYDRANTS		
252160	252500	ADV FOR CONST - NT OTHER		
252220		ADV FOR CONST - TAX EXT		
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89		
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92		
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96		
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV		
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD		
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS		
TOTAL CUSTOMER ADVANCES				
271110	271110	CIAC - NT - MAINS	183,790	7,776
271120	271120	CIAC - NT - EXT DEP		0
271130	271200	CIAC - NT - SERVICES		0
271140	271300	CIAC - NT - METERS		0
271150	271400	CIAC - NT - HYDRANTS		0
271160	271500	CIAC - NT - OTHER		0
271210	271711	CIAC - TAX - MAINS	0	0
271220	271711	CIAC - TAX - EXT DEP	0	0
271230	271210	CIAC - TAX - SERVICES	0	1,497
271240	271310	CIAC - TAX - METERS	0	367
271250	271470	CIAC - TAX - HYDRATXS	0	0
271260	271570	CIAC - TAX - OTHER	0	0
272000	272100	DEPRECIATION CONTR. PROPERTY	-9,989	
TOTAL CIAC			\$ 1,856,680	\$ 29,500

Kentucky-American Water Company			
Other Net Rate Base Elements - Summary			
CASE NO: 2004-00103	End of	Forecasted Period	
Revised	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)
Accrued 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)	\$ (1,546,662)	\$ (1,544,944)

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

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	0	0	0	20,000	0	0	50,000	0	0	0	0	0	70,000
KRS Waste Disposal Current		511100.13	120250	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000
RRS Waste Disposal Current		511100.13	120251	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
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									
CASE NO: 2004-00103									
Amortization Deferred Debits									
Revised									
Description	Aww Acct.	Beginning	Ending	Amortization		Ending Amount	Beginning	Ending	Ending Amount
				Period	Month				
Acquisition of Boonesboro	930200	680300	Apr-2011	120	\$	\$	Apr-2011	120	\$
Cost of Boonesboro Acquisition	930200	680300	Apr-2011	480	\$	\$	Apr-2011	480	\$
KRS II	643310	680600	Nov-2010	60	\$	8,454.09	Nov-2010	60	\$ 8,454.09
Bluegrass Water Project	643310	680600	Nov-2010	120	\$	29,458.13	Nov-2010	120	\$ 29,458.13
KRS Residuals	643310	680600	Nov-2005	60	\$	10,404.29	Nov-2005	60	\$ 10,404.29
Source of Supply (CWIP)	643310	680600	Dec-2040	480	\$	4,756.67	Dec-2040	480	\$ 4,756.67
Community Education	930230	575000.16	May-2001	60	\$	8,270.23	May-2001	60	\$ 8,270.23
Deferred Legal Costs	930230	575000.16	Jun-2001	60	\$	3,226.32	Jun-2001	60	\$ 3,226.32
Y2K Compliance	930230	575000.16	May-2001	60	\$	1,812.01	May-2001	60	\$ 1,812.01
Disinfection By Product Study	930230	575000.16	Dec-2000	60	\$	1,554.16	Dec-2000	60	\$ 1,554.16
GIS - Graphical Interface Study	930230	575000.16	May-2001	36	\$	1,639.69	May-2001	36	\$ 1,639.69
Shared Services Center	930230	575400.16	Nov-2014	120	\$	4,645.88	Nov-2014	120	\$ 4,645.88
Customer Call Center	930230	575400.16	Dec-2004	120	\$	4,761.71	Dec-2004	120	\$ 4,761.71
Cost of Service 00-xxxx	928100	566700.16	Dec-2000	60	\$	925.15	Dec-2000	60	\$ 925.15
Demand Study 00-xxxx	928100	566700.16	Nov-2005	60	\$	975.81	Nov-2005	60	\$ 975.81
Deferred Security Costs	930230	575711.16	Dec-2004	120	\$	23,380.52	Dec-2004	120	\$ 23,380.52
Acquisition of Tri-Village	930200	680300	Jan-2003	480	\$	0.00	Jan-2003	480	\$ 0.00
Acquisition of Elk Lake	930200	680300	Jan-2003	480	\$	0.00	Jan-2003	480	\$ 0.00
Totals									
Total Amortization Check Total									
Total Amortization-Lexington									
Less: GAC Amortization									
Net Amortization									
SIT Rate and Expense		8.25%							
FIT Rate and Expense		35.00%							
Total Deferred Tax Exp - Def Dr.									

KENTUCKY-AMERICAN WATER COMP.												
CASE NO: 2004-00103												
Amortization Deferred Debits												
Revised												
Description	Jan-2004	Feb-2004	Mar-2004	Apr-2004	May-2004	Jun-2004	Jul-2004	Aug-2004	Sep-2004	Oct-2004	Nov-2004	Dec-2004
Acquisition of Boonesboro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost of Boonesboro Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	30,098.76
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
Community Education	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23
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
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
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	1,639.69	1,639.69	1,639.69	1,639.69	1,639.69	1,639.69	1,639.69	1,639.69	1,639.69
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	13,417.00
Customer Call Center	0.00	0.00	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	8,900.00
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
Deferred Security Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,380.52
Acquisition of Tri-Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition of Elk Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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)	(19,073.96)
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 Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	7,603	7,603	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	33,182
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

Description	KENTUCKY-AMERICAN WATER COMP.												Total	
	Jan-2005	Feb-2005	Mar-2005	Apr-2005	May-2005	Jun-2005	Jul-2005	Aug-2005	Sep-2005	Oct-2005	Nov-2005	Dec-2005		Forecasted Period
Amortization Deferred Debits Revised														
Acquisition of Boonesboro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost of Boonesboro Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	8,454.09	8,454.09
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	30,099.76	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	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	4,756.67	4,756.67
Community Education	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23	8,270.23
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	3,226.32	3,226.32
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	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	1,554.16	1,554.16
GIS - Graphical Interface Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	4,645.88	4,645.88
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	4,761.71	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	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	975.80	975.80
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	23,380.52	23,380.52
Acquisition of Tri-Village	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition of Elk Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals	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	103,266.59	103,266.59	103,266.59	103,266.59
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)	(122,340.45)	(122,340.45)	(122,340.45)	(122,340.45)
	(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)	(19,073.86)	(19,073.86)
Total Amortization-Lexington	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	103,266.59	103,266.59	103,266.59	103,266.59
Less: GAC Amortization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	103,266.59	103,266.59	103,266.59	103,266.59
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	8,519	8,519	8,519
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	33,162	33,162	33,162
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	41,681	41,681	41,681
	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)	(86,678.40)
	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)	(287,593.71)

Kentucky American Water Company		Forecasted Amortization Expense												Total		
CASE NO: 2004-00103		Revised														
Object Sub	BU	AWW Acct	Dec-04	Jan-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05			
			F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12		
Amortization of Property Losses																
KRS II	120205	407000	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$	\$ 101,450
KRS Residuals	120205	407000	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,404	10,408	124,852
BWP Pipeline	120205	407000	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	29,458	353,496
Source of Supply	120205	407000	4,757	4,757	4,757	4,757	4,757	4,757	4,757	4,757	4,757	4,757	4,757	4,757	4,757	57,084
Pinville Acq	120205	407000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Amort Property Losses			53,073	53,073	53,073	53,073	53,073	53,073	53,073	53,073	53,073	53,073	53,073	53,073	53,077	636,882
UPAA																
Boonesboro	120205	406000	\$ 1,088	\$ 1,088	\$ 1,088	\$ 1,088	\$ 1,088	\$ 1,088	\$ 1,087	\$ 1,087	\$ 1,087	\$ 1,087	\$ 1,087	\$ 1,087	\$ 1,087	\$ 13,051
Tri Village	123005	406000	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 473	\$ 5,676
Eik Lake	124000	406000	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 224	\$ 2,688
Total UPAA			1,785	1,785	1,785	1,785	1,785	1,785	1,784	1,784	1,784	1,784	1,784	1,784	1,784	21,415
Regulatory Asset - AFUDC Equity Grossup																
680540	120205	404430	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 2,144	\$ 25,728
Total Amortization			\$ 57,002	\$ 57,002	\$ 57,002	\$ 57,002	\$ 57,002	\$ 57,002	\$ 57,002	\$ 57,002	\$ 57,001	\$ 57,001	\$ 57,003	\$ 57,005	\$ 57,005	\$ 684,025
Deferred Tax Expense																
Property Losses	SIT	FIT														
	52,543	204,519														