# SCHEDULE B

# RATE BASE

# KENTUCKY-AMERICAN WATER COMPANY

# CASE NO: 2004-00103

Forecasted Test Period: FOR THE TWELVE MONTHS ENDED: NOVEMBER 2005

Base Period:

FOR THE TWELVE MONTHS ENDED: JULY 2004

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For electronic version, see KAW\_CAPP\_EX37B\_082404.pdf

### KENTUCKY-AMERICANWATER COMPANY CASE NO: 200400103 RATE BASE SUMMARY AS OF JULY 31,2004

# DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_\_ UPDATED \_X\_ REVISED WORKPAPER REFERENCE **NO(S):: W/P-1**

SCHEDULEB-1 PAGE 1 OF 2 Witness Responsible: MA. Miller / L. Bridwell

Line		Supporting Schedule		Base Period	Amont	
No.	Rate Base Component	Reference	Central Division T			Total Water
1						
2	Utility Plant In Service	B-2	\$272,085,879	\$5,189,159	\$325,850	277,600,888
3						
4	Properly Held for Future Use	B-2.6	0	0	0	0
5	Little Direct Accuration Adjustments	W/P-1-2	88,093	212,939	109 476	409,508
7	Utility Plant Acquisition Adjustments	VV/P-1-2	88,093	212,939	108,476	409,506
8	Accumulated Depreciation	B-3	(61,810,841)	(1,000,103)	(272,751)	(63,083,695)
9	/ countration bepresenten		(	(	(;;	(
10	AccumulatedAmortization	W/P-1-4	(7,674)	0		(7,674)
11						
12	Net Utility Plant In Service		210,355,457	4,401,995	161,575	214,919,027
13						
14 15	Construction Work in Decemen	B-4	3,330,691	6,722	0	3,337,413
16	Construction Work in Progress	B-4	3,330,691	0,722	U	3,337,413
17	Working Capital Allowance	B-5	1,609,000	29,000	2,000	1,640,000
18	tronking expiration and e			20,000	-,	110 10,000
19	Other Working Capital Allowance	B-5	462,149	0	0	462,149
20						
21	Contributions in Aid of Construction	B-6	(28,832,330)	(1,782,366)	(85,737)	(30,700,433)
22			(10,000,007)	(00.000)		
23 24	Customer Advances	B-6	(13,600,037)	(30,000)	0	(13,630,037)
24 25	Deferred Income Taxes	B-6	(25,181,830)	(6,953)	0	(25,188,783)
26		5-0	(20,101,000)	(0,000)		(20, 100, 100)
27	Deferred Investment Tax Credits	B-6	(128,408)	0	0	(128,408)
28						
29	Deferred Maintenance	W/P-1-11	2,140,605	148,894		2,289,499
30				_	-	
31	Deferred Debits	W/P-1-12	6,634,187	0	0	6,634,187 D
32 33	Other Rate Base Elements	W/P-1-12	(1,542,081)			0 (1,542,081)
33 34	Utilet Rate Dase Eleffients	vv/P-1-12	(1,542,081)			(1,542,001)
<u></u>						

Jurisdictional Rate Base

\$155,247,402 \$2,767,292 \$77,838 158,092,533

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 RATE BASE SUMMARY AS OF NOVEMBER 30,2005

# DATA: \_\_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCENO(\$).: W/P-1

# SCHEDULE B-1 PAGE 2 OF 2 Witness Responsible: MA. Miller I L. Bridwell

Line		Supporting Schedule		End of Period Am	ount			13 Mo	onth Average Fored	ast Period Amo	unt	
No.	Rate Base Component	Reference	Central Division	Tri-Village	Elk Lake	Total Water	C	entral Division	Tri-Village	Elk Lake	Total Water	
1												
2	Utility Plant In Service	B-2	\$290,918,015	5,708,609	325,850	296,952,474	\$	\$282,233,327	\$5,302,443	\$325,850	287,861,620	
3												
4	Property Held for Future Use	B-2.6	0	0	0	0		0	0	0	0	
5			=					77.047			004.050	
6	Utility Plant Acquisition Adjustments	W/P-1-2	70,692	205,532	104,711	380,935		77,217	208,310	106,123	391,650	
/ 9	Accumulated Depreciation	B-3	(71,227,193)	(1,138,075)	(272,751)	(72,638,019)		(67,604,941)	(1,084,983)	(268,449)	(68,958,373)	
9	Accumulated Depreciation	D-3	(11,221,193)	(1,130,073)	(272,751)	(72,030,019)		(07,004,041)	(1,004,900)	(200,443)	(00,000,070)	
10	Accumulated Amortization	W/P-1-4	(7.674)	0	0	(7,6741		(7,674)	0	0	(7,674)	
11												
12	Net Utility Plant In Service		219,753,840	4,776,066	157,810	224,687,716		214,697,929	4,425,770	163,524	219,287,223	
13												
14					_					_		
15	Construction Work in Progress	B-4 / W/P-1-5	3,894,973	151,060	0	4,046,033		5,362,974	174,986	0.	5,537,960	
16 17	Working Capital Allowance	B-5	945,000	5,000	800	950,800		1,875,000	42,000	4.000	1,921,000	
18	Working Capital Allowance	B-5	340,000	5,000	000	350,000		1,075,000	42,000	4,000	1,521,000	
19	Other Working Capital Allowance	B-5	462,149	0	0	462,149		462,149	0	0	462,149	
20	e aler Trenang eaphain methanee		,	-							,	
21	Contributions In Aid of Construction	B-6	(31,995,562)	(1,794,479)	(84,382)	(33,874,423)		(30,884,344)	(1,790,253)	(84,847)	(32,759,444)	
22												
23	Customer Advances	B-6	(15,960,097)	0	0	(15,960,097)		(15,220,324)	0	O	(15,220,324)	
24												
25	Deferred Income Taxes	B-6	(26,557,644)	(11,323)	0	(26,568,967)		(26,482,773)	(8,451)	0	(26,491,224)	
26		B-6	(447 540)	0	0	(117,518)		(117,518)	0	0	(117,518)	
27 28	Deferred Investment Tax Credits	B-0	(117,518)	U	U	(117,518)		(117,516)	U	U	(117,516)	
28	Deferred Maintenance	W/P-1-11	2,385,504	130,667	0	2,516,171		2,318,384	135,333	0	2,453,717	
30	Deferred Maintenarioe	••••	2,000,004	100,001	U	2,010,111		_,,		Ŭ	-,,	
31	Deferred Debits	W/P-1-12	5,977,973	0	0	5,977,973		6,347,064	0	0	6,347,064	
32												
33	Other Rate Base Elements	W/P-1-12	(1,546,662)	0	0	(1,546,662)		(1,544,944)	0	0	(1,544,944)	
34												

JurisdictionalRate Base

\$157,241,956 \$

\$3,256,991 \$74,228 \$160,573,176

\$156,813,597 \$2,979,385 \$82,677 \$159,875,659

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 200400103 PLANT IN SERVICE BY MAJOR GROUPING AS OF JULY 31,2004

# DATA: \_X\_BASE PERIOD \_\_\_\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_**ORIGINAL** \_\_\_ UPDATED \_X\_ REVISED WORKPAPER REFERENCE **NO(S).: W/P-1**

SCHEDULE B-2 PAGE 1 of 2 Witness Responsible: MA. Miller

Line			Ba	se Period		Jurisdictional		Jurisdictional			End of Period Adjusted
No	Major Property Grouping	Central Division	Tri-Village	Elk Lake	Total	Percent	Central Division	Tri-Village	Elk Lake	Total	Jurisdiction
1											
2											
3	Intangibles	\$830,145	0	3,838 \$	833,983	100%	\$830,145	\$0	\$3,838	\$ 833,983	\$
4							-				
5	Source of Supply and Pumping	22,363,110	1,160,710	58,104	23,581,924		22,363,110	1,160,710	58,104	23,581,924	0
6											
7	Water Treatment	32,264,565	51,538	7,616	32,323,721		32,264,565	51,538	7,618	32,323,721	0
8											
9	Transmission and Distribution	196,407,075	3,669,323	248,345	200,524,743		196,407,075	3,869,323	248,345	200,524,743	0
10											
11	General	20,220,984	107,588	7,945	20,336,517		20,220,984	107,588	7,945	20,336,517	0
12											
13	Completed Construction not Classified	0			0		0	0		0	0
14	•										
15	Other	0			0		0	0		0	0
16											<u></u>
17		\$272,085,879	\$5,189,159	\$325,850	\$277,600,888		\$272,085,879	\$5,189,159	\$325,850	\$277,600,888	\$0
18											

### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 PLANT IN SERVICE BY MAJOR GROUPING AS OF NOVEMBER 30,2005

# DATA: \_\_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD WPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCE**NO(S): W/P-1**

SCHEDULE **B-2** PAGE 2 OF 2 Witness Responsible: MA Miller

.ine No. Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1 <u>Central Division</u> 2 Intangibles	\$501,898	100%	\$501,898	\$0	\$501,898	\$527,148
3 4 Source of Supply and Pumping	22,402,464		22,402,464	0	22,402,464	22,379,436
5 6 Water Treatment	32,713,756		32,713,756	0	32,713,756	32,506,736
7 3 Transmission and Distribution	212,885,719		212,885,719	0	212,885,719	205,402,631
) 0 General	22,414,178		22,414,178	0	22,414,178	21,417,376
CompletedConstructionnot Classified	0		0	0	0	c
3 4 Other	0		0	0	0	c
5 6	\$290,918,015		\$290,918,015	\$0	\$290,918,015	\$282,233,327
Tri-Village           8         Intangibles	\$0	100%	\$0	\$0	\$0	\$C
9 0 Source of Supply and Pumping	1,160,710		1,160,710	0	1,160,710	1,151,558
1 2 Water Treatment	51,538		51,538	0	51,538	51,538
23 24 Transmission and Distribution	4,368,773		4,368,773	0	4,368,773	3,984,60
25 26 General	127,588		127,588	O	127,588	114,742
7 8 CompletedConstructionnot Classified				n	0	
29 30 Other				0	0	1
31 32	\$5,708,609		\$5,708,609	\$0	\$5,708,609	\$5,302,44
33 <u>Elk Lake</u>						
35 Intangibles 36	\$3,838	100%	\$3,838	\$0	\$3,838	\$3,83
<ul> <li>Source of Supply and Pumping</li> <li>38</li> </ul>	58,104		58,104	0	58,104	58,10
99 Water Treatment 10	7,618		7,618	0	7,618	7,61
41 Transmission and <b>Distribution</b> 42	248,345		248,345	0	248,345	248,34
43 General 44	7,945		7,945	0	7,945	7,94
<ul> <li>45 Completed Construction not Classified</li> <li>46</li> </ul>				0	0	
47 Other				0	0	
48 49 50	\$325,850		\$325,850	\$0	\$325,850	\$325,850

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF JULY 31,2004

DATA: \_X\_BASE PERIOD \_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: W/P-1

SCHEDULE **B-2.1** PAGE 1 of 8 Witness Responsible: MA. Miller

ine Io.				Base Period		Jurisdictional		Jurisdictional				Adjusted Jur		
÷	Acct No.	Account Title	Central Division	Tri-Village	Elk Lake	Percent	Central Division	Tri-Village	Elk Lake	Adjustment	Central Division	Tri-Village	Elk Lake	Total Wate
	004	Intanoible Plant										_		
	301	Organization	\$23,020	\$0	<sup>\$0</sup> =	100%		\$0	\$0	· \$0	23,020	0	0	23,
	302	Franchise/Consents	70,261	0	0		70,261	0	0	0	70,261	0	0	70,
	3031	Other P/E Intangibles	125,793	0	3.838		125,793	0	3,838	0	125,793	0	3,838	129,
	3036	Other P/E Comprehensive Studies	611,071	0	0		611,071	0	0	0	611,071	0	0	611,
		Total Intangibles	830,145	0	3,838		830,145	0	3,838	0	830,145	0	3,838	833
		Source of Supply and Pumping Plant												
	310	Land and Land Rights - SS	322,833	691,887	n		322,833	691,887	0	0	322,833	691,887	0	1,014
	311	Structures and Improvements	265,573	341,948	27.734		265,573	341,948	27,734	0	265,573	341,948	27,734	635
	312	Collecting and Impounding Reservoirs		0	21,134			341,948	27,734	0		341,948	27,734	
	312	Lake, River and Other Intakes	581,930	0	0		1,013,271 581,930	0	0	0	1,013,271		U	1,013
	313	Wells and Springs	561,930	0	0		581,930	U	0	0	581,930 0	0	0	581
	316	Supply Mains	5,069,822	0	14,520		5.069.822	0	•	0	•	0	v	5 00 4
	320	Land and Land Rights - Pumping	5,069,822 81,790	0	750			0	14,520 750	0	5,069,822	0	14,520	5,084
	320	Structures and Improvements	4,441,292	0	750		81,790	0	750	-	81,790	0	750	82
	322	Boiler Plant Equipment	4,441,292	0	0		4,441,292	-	-	0	4,441,292	•	0	4,441
	323	Other Power Production Equipment	572,278	0	0		0	0	0	U O	0	0	0	
	325	Electric Pumping Equipment		-	5		572,278		•	0	572,278	-	0	572
	326		9,419,809	126,875	15,100		9,419,809	126,875	15,100	•	9,419,809	126,875	15,100	9,561
	328	Diesel Pumping Equipment Other Pumping Equipment	594,512	0	0		594,512	0	0	0	594,512	0	0	594
	3541	Other Fumping Equipment	0	0	0		0		0	0	0	0	0	
	3711		0	0	0		0		0	0	. 0	0	0	
	3711		0	0	0		0		0	0	0	0	0	
		Total Source of Supply 8 Pumping					22,363,110	1,160,710	58,104	0	22,363,110	1,160,710	58,104	23,581
		Total obdice of Supply ST unping					22,303,110	1,100,710	56,104	0	22,303,110	1,100,710	56,104	23,301
		Water Treatment Plant												
	330	Land and Land Rights	68,164	0	0		68,164	. 0	0	0	68,164	0	0	68
	331	Structures and Improvements	7,961,564	Ő	0 0		7,961,564	0	0	õ	7,961,564	õ	õ	7.961
	332	Water Treatment Equipment	24,234,837	51,538	7,618		24,234,837	51,538	7,618	o o	24,234,837	51,538	7,618	24,293
	334	Water Treatment - GAC	0	0	0		0	0	0	n n	0	0	0	
							·	-			, , <b>*</b>			
		Total Water Treatment	32,264,565	51,538	7,618		32,264,565	51,538	7.618	0	32.264.565	51,538	7.618	32,323
					,						-=,== ,,===	- 11		
		Transmission and Distribution Plant												
	340	Land and Land Rights	3,648,042	0	1,250		3,648,042	0	1,250	0	3,648,042	0	1,250	3,649
	341	T & D Structures and Improvements.	724,970	0	0		724,970	0	0	Ō	724,970	0	0	724
	342	Distribution Reservoirs and Standpipe		888,385	30,749		6,576,156	888,385	30,749	0	6,576,156	888,385	30,749	7,495
	343	Transmission and Distribution Mains	129,374,672	2,535,586	145,823		129,374,672	2,535,586	145,823	0	129,374,672	2,535,586	145,823	132,056
	345	Services	28,592,633	81,612	0		28,592,633	81,612	140,020	0 0	28,592,633	81,612	0	28,674
	346	Meters	6,046,964	343,922	56,623		6,046,964	343,922	56.623	ō	6,046,964	343,922	56,623	6,44
	347	Meter Installations	13,098,821	1,800	,-20		13,098,821	1,800	00,010	õ		1,800	00,020	13,100
	348	Hydrants		18,018	13,900		8,344,817	18,018	13,900	ő		18.018	40.000	8,376
		,						10,010	.0,000		0,011,011	10,010		0,070
		Total Transmission and Distribution	198,407,075	3,869,323	248,345		196,407,075	3,869,323	248,345	0	196,407,075	3,869,323	248,345	200,524

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 200400103 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF JULY 31,2004

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_\_\_ UPDATED \_X\_REVISED WORKPAPER REFERENCE NO(S).: W/P-1

SCHEDULE **B-2.1** PAGE 2 of 8 Witness Responsible: MA. Miller

Line				Base Period		Jurisdictional		Jurisdictiona	al			AdjustedJu	risdiction	
No.	Acct No.	Account Title	Central Division	Tri-Village	Elk Lake	Percent	Central Division	Tri-Village	Elk Lake	Adjustment	Central Division	Tri-Village	Elk Lake	Total Water
1														
2														
3		General Plant												
4	389.2	Stores Shop & Garage Land	\$0	\$0	0		\$0	\$-	\$ -	\$0	\$0	0	0	0
5	390	Structures and Improvements	5,702,973	-	0		5,702,973	c	) 0	0	5,702,973	0	0	5,702,973
6	391	Office Furniture and Equipment	7,668,737	47,600	0		7,668,737	47,600	) 0	0	7,668,737	47,600	0	7,716,337
7	392	TransportationEquipment	2,071,139	17,000	7,445		2,071,139	17,000	7,445	0	2,071,139	17,000	7,445	2,095,584
8	393	Stores Equipment	35,547	-	0		35,547	Ċ	) 0	0	35,547	. 0	. 0	35,547
9	394	Tools, Shop and Garage Equipment	792,781	4,566	0		792,781	4,566	3 0	0	792,781	4,566	0	797,347
10	395	Laboratory Equipment	899,427	-	0		899,427	Ċ	) 0	0	899,427	0	0	899,427
11	396	Power Operated Equipment	512,488	35,704	0		512,488	35,704	<b>н</b> о	0	512,488	35,704	0	548,192
12	397	Communication Equipment	1,859,461	2,718	0		1,859,461	2,718		0	1,859,461	2,718	0	1,862,179
13	398	Miscellaneous Equipment	545,149		0		545,149	Ċ		0	545,149	0	0	545,149
14	399	Other Tangible Property	133 282	-	500		133,282	c	500	0	133,282	0	500	133,782
15		0 1 7												
16		Total General	20,220,984	107,588	7,945		20,220,984	107,588	3 7,945	0	20,220,984	107,588	7,945	20,336,517
17														
18														
19														
20		Total Utility Plant in Service	\$272,085,879	\$5,189,159	\$325,850		\$272,085,879	\$5,189,159	\$325,850	\$0	\$272,085,879	\$5,189,159	\$325,850	\$277,600,888
21														
22														
23														
04														

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE **NO(S).:** WIP-1 CENTRAL DIVISION

SCHEDULE **B-2.1** PAGE 3 of **8** Witness Responsible: MA Miller

			Forecasted					
_ine No	Acct No.	Account Title	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1						.,		
2								
3		Intangible Plant						
4	310000	Organization	\$23,020	100%	\$23,020	\$0	\$23,020	23,02
5	302000	Franchise/Consents	70,261		70,261	0	70,261	70,26
6	339100	Other PIE Intangibles	125,793		125,793	0	125,793	125,79
7	339600	Other PIE Comprehensive Studies	282,824		282,824	0	282,824	308,07
8		Total Intangibles	501.898		501,898	0	501,898	527,14
9		Ũ						
10		Source of Supply and Pumping Plant						
1	303200	Land and Land Rights - SS	322,833		322,833	0	322,833	322,8
2	304100	Structures and Improvements	265,573		265,573	0	265,573	265,57
3	305000	Collecting and Impounding Reservoirs	1,013,271		1,013,271	0	1,013,271	1,013,2
4	306000	Lake, River and Other Intakes	581,930		581,930	0	581,930	581,9
5	0	Wells and Springs			0	0	0	
6	309000	Supply Mains	5,069,822		5,069,822	ō	5,069,822	5,069,8
7	303300	Land and Land Rights - Pumping	91,144		91,144	0	91,144	81,7
8	304200	Structures and Improvements	4,441,292		4,441,292	0	4,441,292	4,449,9
9	0	Boiler Plant Equipment	-,		-,,202	0	0	4,440,0
0	310100	Other Power Production Equipment	572,278		572,278	ő	572,278	572,2
1	325	Electric Pumping Equipment	9,449,809		9,449,809	9	9,449,809	9,427,
2	326	Diesel Pumping Equipment	594,512		594,512	9	594,512	594,9
3	328	Other Pumping Equipment	0		0	0	584,512	094,0
4	3541	other runping Equipment	0		0	0	0	
:5	3711		0		0	0	0	
:6	5711		0		0_	0_	0	
27		Total Source of Supply & Pumping	22,402,464		22,402,464	0	22,402,464	22,379,4
8		Total Source of Supply & Fullping	22,402,404		22,402,484	0	22,402,404	22,379,4
9		Water Treatment Plant						
30	330	Land and Land Rights	68,164		68,164	0	68,164	68,1
1	331	Structures and Improvements	8,036,215		8,036,215	0	8,036,215	8,030,4
2	332	Water Treatment Equipment	24,609,377		24,609,377	0	24,609,377	24,408,
3	334	Water Treatment - GAC	24,009,377		24,009,377	0	24,009,377	24,400,0
33 34	554	Water Treatment- GAC	0			0_	U	
5		Total Water Treatment	32,713,756		32,713,756	0	32,713,756	32,506,
			32,713,730			U_	32,713,750	32,500,
6 7		Transmission and Distribution Plant						
87 88	340	Land and Land Rights	0.040.040		0.040.040	9	2 6 40 0 40	0.040/
9	340		3,648,042		3,648,042	0	3,648,042	3,648,0
		T & D Structures and Improvements.	781,133		781,133	0	781,133	776,
0	342 343	Distribution Reservoirs and Standpipes	10,769,488		10,769,488	0	10,769,488	7,373,
1		Transmission and Distribution Mains	136,721,890		136,721,890	0	136,721,890	134,547,
12	345	Services	30,847,903		30,847,903	0	30,847,903	29,917,3
13	346	Meters	6,869,825		6,869,825	0	6,869,825	6,584,
44	347	Meter installations	14,436,021		14,436,021	0	14,436,021	13,917,2
45	348	Hydrants	8,811,417		8,811,417	0	8,811,417	8,637,2
46						_		
47		Total Transmission and Distribution	212,885,719		212,885,719	0	212,885,719	205,402,

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF NOVEMBER 30,2005

DATA. \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD N P E OF FILING: \_\_\_ORIGINAL\_\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE**NO(S).: WIP-1** CENTRALDIVISION

SCHEDULE **B-2.1** PAGE 4 of 8 Witness Responsible: MA. Miller

Line No.	Acct No	Account Title	Forecasted Total	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month
1	ACCENO	Account hae	Company	Feicent	Total	Adjustitient	Junsaiction	Average
2								
3		GeneralPlant						
4	389.2	Stores Shop & Garage Land	\$0		\$0	\$0	\$0	\$0
5	390	Structures and Improvements	7,056,724		7,056,724	0	7,056,724	6,222,455
6	391	Office Furniture and Equipment	8,150,635		8,150,635	0	8,150,635	8,156,164
7	392	TransportationEquipment	2,181,889		2,181,889	0	2,181,889	2,130,947
8	393	Stores Equipment	35,547		35,547	0	35,547	35,547
9	394	Tools, Shop and Garage Equipment	856,341		856,341	0	856,341	825,447
10	395	Laboratory Equipment	1,042,462		1,042,462	0	1,042,462	970,452
11	396	Power Operated Equipment	512,488		512,488	0	512,488	512,488
12	397	Communication Equipment	1,886,661		1,886,661	0	1,886,661	1,872,830
13	398	Miscellaneous Eaujament	558,149		558,149	0	558,149	557,764
14	399	Other Tangible Properly	133,282		133,282	0	133,282	133,282
15								
16		Total General	22,414,178		22,414,178	0_	22,414,178	21,417,376
17								
18								
19 20		Total Utility Plant In Service	\$290,918,015		\$290,918,015	\$0	\$290,918,015	\$282,233,327

Exhibit 37 B Page 8 of 90

### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF NOVEMBER 30,2005

# DATA: \_\_\_\_BASE PERIOD\_X\_ FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPERREFERENCE**NO(S).: WIP-1** TRI-VILLAGE

SCHEDULE **B-2.1** PAGE 5 of 8 Witness Responsible: **M.A.** Miller

			Forecasted					
Line			Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Percent	Total	Adjustment	Jurisdiction	Average
1								
2								
3		Intangible Plant	••	10001	<b>*</b> 2	22	<b>^</b>	
4	310000	Organization	\$0	100%	\$0	\$0	\$0	
5	302000	Franchise/Consents			0	0	0	
6	339100	Other P/E Intangibles			0	0	0	
7	339600	Other P/E Comprehensive Studies	_		0	0	0	
8		Total Intangibles	0_		0	0_	0	
9								
10		Source of Supply and Pumping Plant			004 007		004.007	004.0
11	303200	Land and Land Rights - SS	691,887		691,887	0	691,887	691,8
12	304100	Structures and Improvements	341,948		341,948	0	341,948	332,7
13	305000	Collecting and Impounding Reservoirs			0	0	0	
14	306000	Lake, River and Other Intakes			0	U	0	
15	0	Wells and Springs			0	U	U	
16	309000	Supply Mains			U	U	U	
17	303300	Land and Land Rights - Pumping			0	0	U	
18	304200	Structures and Improvements			0	0	U	
19	0	Boiler Plant Equipment			U	U	0	
20	310100	Other Power Production Equipment	(00.075		0	U	•	400.0
21	325	Electric Pumping Equipment	126,875		126,875	U	126,875 0	126,8
22	326	Diesel Pumping Equipment	0		0	0	0	
23	328	Other Pumping Equipment	0		0	0	0	
24	3541		0		0	0	0	
25	3711		0		0_	0	Ū	
26					4 460 740	2	4 400 740	1,151,5
27		Total Source of Supply & Pumping	1 160 710			0	1,160,710	1,151,5
28								
29		Water Treatment Plant				0	0	
30	330	Land and Land Rights	0		0	0	0	
31	331	Structures and Improvements	0		0	0	-	64 6
32	332	Water Treatment Equipment	51,538		51,538	U	51,538 0	51,8
33	334	Water Treatment - GAC	0		0_		U	
34					54 500	•	51,538	51,5
35		Total Water Treatment	51.538_		51.538_	0_	51,538	51,3
36								
37		Transmission and Distribution Plant			<u>,</u>	0	0	
38	340	Land and Land Rights	0		0	0	0	
39	341	T & D Structures and Improvements.	0		0	0		0.57
40	342	Distribution Reservoirs and Standpipes	888,385		888,385	0	888,385	857,
41	343	Transmission and Distribution Mains	2,947,586		2,947,586	U	2,947,586	2,628,
42	345	Services	148,612		148,612	0	148,612	122,
43	346	Meters	352,922		352,922	0	352,922	349,
44	347	Meter Installations	8,250		8,250	0	8,250	5,
45	348	Hydrants	23,018		23,018	0_		
46					1 000 770	0	4,368,773	2 004
47		Total Transmission and Distribution	4 368 773		4,368,773	0	4,308,773	3,984,6

### KENTUCKY-AMERICANWATER COMPANY CASE NO: 200400103 PLANTIN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF NOVEMBER 30,2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S).: W/P-1 TRI-VILLAGE

SCHEDULE **B-2.1** PAGE 6 of **8** Witness Responsible: MA. Miller

			Forecasted					
Line No.	Acct No.	Account Title	Total Company	Jurisdictional Percent	Jurisdictional <b>Total</b>	Adjustment	Adjusted <b>Juriscliction</b>	13 Month Average
1	AUGI NO.	Account file	Company	T Clock	Total	Addamient		
2								
3		General Plant						
4	389 2	Stores Shop & Garaae Land	\$0		\$0	\$O	\$0	\$0
5	390	Structures and Improvements	0		0	0	0	0
6	391	Office Furniture and Equipment	47,600		47,600	0	47,600	47,600
7	392	TransportationEquipment	17,000		17,000	0	17,000	17,000
8	393	Stores Equipment	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	15,566		15,566	0	15,566	10,566
10	395	Laboratory Equipment	0		0	0	0	0
11	396	Power Operated Equipment	35,704		35,704	0	35,704	35,704
12	397	Communication Equipment	2,718		2,718	0	2,718	2,718
13	398	Miscellaneous Equipment	9,000		9,000	0	9,000	1,154
14	399	Other Tangible Property	0		0_	0	0	0
15								
16		Total General	127,588		127,588	0	127,588	114,742
17								
18								
19		Total Utility Plant in Service	\$5,708,609		\$5,708,609	\$0	\$5,708,609	\$5.302.443

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF NOVEMBER 30, 2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE**NO(S).: W/P-1** ELK LAKE

			Forecasted					
Line			Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Percent	Total	Adjustment	Jurisdiction	Average
1								
2								
3	040000	Intangible Plant	<b>\$</b> 0	100%	<b>A</b> 0	\$0	\$0	0
4	310000	Organization	\$0	100%	\$0			
5	302000	Franchise/Consents	-		0	0	0	0
6	339100	Other P/E Intangibles	3,838		3,838	0	3,838	3,838
7	339600	Other PIE Comprehensive Studies	-		0	0	0	0
8		Total Intangibles	3,838		3,838	0_	3.838	3.838
9								
10		Source of Supply and Pumping Plant			2	0	0	0
11	303200	Land and Land Rights - SS	07.70.4		0 27,734	0	27,734	27,734
12	304100	Structures and Improvements	27,734		27,734	0	27,734	27,734
13	305000	Collecting and Impounding Reservoirs			0	0	0	0
14 15	306000	Lake, River and Other Intakes			U	0	0	0
	0	Wells and Springs	14,520		14,520	0	14,520	14,520
16 17	309000	Supply Mains			750	0	750	750
17	303300 304200	Land and Land Rights - Pumping Structures and Improvements	750		750	0	750	/ 30
18	304200	Boiler Plant Equipment	-		0	0	0	0
20	310100	Other Power Production Equipment			0	0	0	0
20	310100		15,100		15,100	0	15,100	15,100
21	325 326	Electric Pumping Equipment	15,100		15,100	0	15,100	15,100
22	328	Diesel Pumping Equipment Other Pumping Equipment	0		0	0	0	0
23 24	328	Other Pumping Equipment	0		0	0	0	0
24	3711		0		0	9	0	0
25	3711				0_		0	<u> </u>
20		Total Source of Supply & Pumping	58,104		58,104	0	58,104	58,104
28		Total Source of Supply & Pumping	58,104			0	56,164	30,104
29		Water Treatment Plant						
30	330	Land and Land Rights	0		0	0	0	0
31	331	Structures and Improvements	0		0	0	0	0
32	332	Water Treatment Equipment	7,618		7,618	0	7,618	7,618
33	334	Water Treatment - GAC	0		0,010	0	0	0
34	004				<b>-</b>			
35		Total Water Treatment	7,618		7,618	0	7,618	7,618
36							<b>i</b>	
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	1,250		1,250	0	1,250	1,250
39	341	T & D Structures and Improvements.	0		0	0	0	0
40	342	Distribution Reservoirs and Standpipes	30,749		30,749	0	30,749	30,749
41	343	Transmission and Distribution Mains	145,823		145,823	0	145,823	145,823
42	345	Services	0		0	0	0	0
43	346	Meters	56,623		56,623	0	56,623	56,623
44	347	Meter Installations	0		0	0	0	0
45	348	Hydrants	12 000		49.000	0	13,900	13,900
46		-						
47		Total Transmission and Distribution	248,345		248,345	0_	248,345	248,345
48					<u> </u>			

48 49 50 SCHEDULE **B-2.1** PAGE 7 of **8** Witness Responsible: MA. Miller

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 PLANTIN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S).: W/P-1 ELK LAKE

SCHEDULE **B-2.1** PAGE 8 of 8 Witness Responsible: MA. Miller

Line No.	Acct No	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1			1 3			*		
2								
3		<u>General Plant</u>						
4	389.2	Stores Shop & Garage Land	\$0		\$0	\$0	\$0	\$0
5	390	Structures and Improvements	0		0	0	0	0
6	391	Office Furniture and Equipment	0		0	0	0	0
7	392	TransportationEquipment	7,445		7,445	0	7,445	7,445
8	393	Stores Equipment	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	0		0	0	0	0
10	395	Laboratory Equipment	0		0	0	0	0
11	396	Power Operated Equipment	0		0	0	0	0
12	397	Communication Equipment	0		0	0	0	0
13	398	Miscellaneous Equipment	0		0	0	0	0
14	399	Other Tangible Property			500	0	500	500
15								
16		Total General	7,945			0	7,945	7,945
17								
18								
19		Total Utility Plant in Service	\$325,850		\$325,850	\$0	\$325,850	\$325,850

### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 PROPOSED ADJUSTMENTS TO PLANTIN SERVICE AS OF JULY 31,2004

DATA: **\_X\_**BASE PERIOD \_\_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_\_**ORIGINAL** \_\_\_ UPDATED **\_X**\_REVISED WORKPAPER REFERENCE **NO(S): W/P-1** 

SCHEDULE B-2.2 PAGE 1 of 2 Witness Responsible: MA. Miller

Line No. Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adiustment	Workpaper Reference Number	Description/Purpose of Adjustment
1 2 <u>CENTRALDIVISION</u> 3			Not Applicable			
4 5						
6 7						
8 9						
10 <b>TRI-VILLAGE</b>			Not Applicable			
12 13 14						
15 16						
17 18 <u>ELK LAKE</u>			Not Applicable			
19 20						
21 22 23						
24 25						
26 27						
28 29						
30 31 32						
32 33 34						
35 36						
37 38						
39 40						
41 42 43						
43 44 45						
46 47						
48 49						
50						

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(\$).: SCHEDULE **B-2.2** PAGE 2 of 2 Witness Responsible: MA. Miller

Line			Total Company	Jurisdictional	Jurisdictional	Workpaper Reference	
No.	Acct No.	Account Title	Adjustment	Percent	Adjustment	Number	Description/Purpose of Adjustment
1 2	CENTRALDIVISION			Not Applicable			
3	OEITHAEDINGION			Not Applicable			
4							
5 6							
7							
8							
9 10	TRI-VILLAGE			Not Applicable			
11				i tot / ippilodbio			
12							
13 14							
15							
16							
17 18	ELK LAKE			Not Applicable			
19							
20							
21 22							
23							
24							
25 26							
27							
28							
29 30							
31							
32							
33 34							
35 36							
36							
37 38							
39							
40							
41 42							
43							
44 45							
45 46							
47							
48 49							
49 50							

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 GROSS ADDITIONS, RETIREMENTSAND TRANSFERS FROM AUGUST 2003 TO JULY 2004

# DATA: \_X\_BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S).: W/P-1 CENTRAL DIVISION

SCHEDULE **B-2.3** PAGE 1 OF 12 Witness Responsible: MA Miller **I L Bridwell** 

			Base Period				Transfers/Reclassifications	<b>O</b> (1)	Base Period
e	A ( N) -	A	Beginning	A	Detionents	A	Freeloweller	Other Accts	Ending
	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance
2		Internet la Diant							
3	301	Intanaible Plant	\$23,020 \$		\$0	\$0			\$23,020
+ 5		Organization		- 0	30 0	40 0			70,261
3	302	Franchise/Consents	70,261	0	0	0			125,793
5 7	3031	Other P/E Intangibles	125,793	-					611,071
/ B	3036	Other P/E Comprehensive Studies	611,071	0	0	0 0			830 145
5 9		Total Intangibles	830,145	0	U	<u>0</u> _			6.30 145
0		Source of Supply and Pumpina Plant							
1	310	Land and Land Rights - SS	322,833	0	0	0			322,833
2	311	Structures and Improvements	316,267	14,501	65,195	0			265,573
3	312	Collecting and Impounding Reservoirs	1,013,271	0	0	0			1,013,271
4	313	Lake. River and Other Intakes	581,930	0	0	0			581,930
5	314	Wells and Springs	0	0	0	0			0
6	316	Supply Mains	5,069,822	0	0	0			5,069,822
17	320	Land and Land Rights - Pumping	81,790	0	0	0			81,790
18	321	Structures and Improvements	4,441,292	0	0	0			4,441,292
19	322	Boiler Plant Equipment	0	0	0	0			0
20	323	Other Power Production Equipment	558,167	14,111	0	Ő			572,278
21	325	Electric Pumping Equipment	9,287,632	196,986	64,809	Ő			9,419,809
22	326	Diesel Pumping Equipment	594,512	0	04,000	ů 0			594,512
23	328	Other Pumping Equipment	0	0	ů 0	0			0
24	520	Other Pamping Equipment	0	0	0	0			0 0
25			ő	0	0	0			0 0
:6			0	v			-		
27		Total Source of Supply & Pumping	22,267,516	225,598	130,004	0			22,363,110
28		Total Source of Supply & Pumping	22,207,510	223,550	100,004		-		
29		Water Treatment Plant							
30	330	Land and Land Rights	68,164	0	0	0			68,164
31	330	Structures and Improvements	7,909,875	51,794	105	0			7,961,564
32	332	Water Treatment Equipment	23,946,434	330,011	41,608	õ			24,234,837
33	334	Water Treatment - GAC	23,940,434	330,011		0			24,204,001
33 34	334	Water riedlinent. GAC	0	0	0	0	-		
54 35		Total Water Treatment	31,924,473	381.805	41,713	0			32,264,565
36				301,003	41,713	0	-		04,401,000
30 37		Transmission and Distribution Plant							
38	340	Land and Land Rights	3,548,301	99,916	175	0			3,648,042
		T & D Structures and Improvements.	3,548,301 724,970	99,910		0			724,970
39 40	341	Distribution Reservoirs and Standpipes	5,081,000	1,495,156		0			6,576,156
40 41	342	Transmission and Distribution Mains	122,378,430	7,109,592		0			129,374,672
	343					-			28,592,633
42	345	Services	26,393,145	2,271,417		0			28,592,633
13	346	Meters	5,475,970	788,157	217,163	0			13,098,821
44	347	Meter Installations	12,457,260	834,168					0 0 4 4 0 4 7
45	348	Hydrants	7,624,245	726,076	5,504		_		
46 47		Total Transmission and Distribution	483 693 004	40 004 400	600,728	0			196,407,075
47		Total Transmission and Distribution	183,683,321	13,324,482	600,728	0	-		100,401,010

### KENTUCKY-AMERICANWATER COMPANY CASE NO. 2004-00103 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS FROM AUGUST 2003 TO JULY 2004

# DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD TYPE OF I ILING: \_\_ JRIGINAL \_\_ UPDATED \_X\_ REVISED WORKPAPER REFERENCE NO(S).: W/P-1 \_\_\_\_\_\_CENTRAL DIVISION

SCHEDULE **B-2.3** PAGE 2 OF 12 Witness Responsible: MA. Miller **I**L. **Bridwell** 

> Exhibit 37 B Page 16 of 90

			Base Period				Transfers/Reclassifications	Base Period
ine No.	Acct No	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Ending involved Balance
1								
2		General Plant						
4	389.2	Stores Shop & Garage Land	\$0	\$0	\$0	\$0		\$0
5	390	Structures and Improvements	5,208,767	530,461	36.275	0		5,702,973
6	391	Office Furniture and Equipment	4,030,777	3,632,523	194,563	0		7,668,737
7	392	TransportationEquipment	2,145,447	102,303	176,611	0		2,071,139
8	393	Stores Equipment	35.547	0	0	0		35,547
9	394	Tools. Shop and Garage Equipment	786,181	10,100	3,500	0		792,781
10	395	Laboratory Equipment	872,027	39,900	12,500	0		899,427
11	396	Power Operated Equipment	506,399	6,089	0	0		512,488
12	397	Communication Equipment	1,608,068	51,393	0	0		1,859,461
13	398	Miscellaneous Equipment	465,364	94,173	14,388	0		545.149
14 15	399	Other Tangible Property	127,678	5.604	0	0		133,262
16		Total General	15,986,275	4,672,546	437,837	0		20,220,984
17 16				,. ,				
19 20		Total Utility Plant in Service	\$254,691,730	\$18,604,431	\$1,210,282	\$0		\$272,085,879

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 200440103 GROSS ADDITIONS, RETIREMENTSAND TRANSFERS FROM AUGUST 1,2004 TO NOVEMBER 30,2005

# DATA: \_\_\_\_\_BASE PERIOD \_X\_ FORECASTEDPERIOD N P E OF FILING: \_\_\_\_ORIGINAL\_\_\_ UPDATED \_X\_ REVISED WORKPAPER REFERENCE NO(S).: WIP-1-1 CENTRAL DIVISION

SCHEDULE B-2.3 PAGE 3 OF 12 Witness Responsible: MA Miller IL. Bridwell

							Transfers/Reclassifications		Fore. Period	
.ine No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	A	Explanation	Other Accts Involved	Ending Balance	13 Month
1	ACCENO.	Account ritie	Balarice	Auditions	Relifements	Amount	Explanation	Involved	Dalance	Average
2										
3		Intanaible Plant								
L I	301	Organization	\$23,020	\$0	\$0	\$0			\$23,020	\$23,02
5	302	Franchise/Consents	70,261	0	0	0			70,261	70,26
6	3031	Other PIE Intangibles	125,793	0	0	0			125,793	125,79
7	3036	Other PIE Comprehensive Studies	611,071	0	Ō	(328,247)	Reclassify 1992 CPS Costs		282,824	308,07
3		Total Intangibles	830,145	0	0	(328,247)			501,898	527,14
9		-	<u>.</u>				-			
0		Source of Supply and Pumping Plant								
1	310	Land and Land Rights - SS	322,833	0	0	0			322,833	322,83
2	311	Structures and Improvements	265,573	0	0	0			265,573	265,57
3	312	Collecting and Impounding Reservoirs	1,013,271	0	0	0			1,013,271	1,013,27
4	313	Lake. River and Other Intakes	581,930	0	0	0			581,930	581,93
5	314	Wells and Springs	0	0	0	0			0	
6	316	Supply Mains	5,069,822	0	0	0			5,069,822	5,069,82
7	320	Land and Land Rights - Pumping	81,790	0	0	9,354	Reclassify 1992 CPS Costs		91,144	81,79
8	321	Structures and improvements	4,441,292	0	0	0			4,441,292	4,449,92
9	322	Boiler Plant Equipment	0	0	0	0			0	
0	323	Other Power Production Equipment	572,278	0	0	0			572,278	572,27
:1	325	Electric Pumping Equipment	9,419,809	30.000	0	0			9,449,809	9,427,50
2	326	Diesel Pumping Equipment	594,512	. 0	0	0			594,512	594,51
3	328	Other Pumping Equipment	0	Ō	0	0			0	
4			0	0	0	0			0	
5			0	0	0	0			0	
6							-			
7		Total Source of Supply & Pumping	22,363,110	30,000	0	9,354			22,402,464	22,379,43
8										
29		Water Treatment Plant								
30	330	Land and Land Rights	68,164	0	0	0			68,164	68,16
1	331	Structures and Improvements	7,961,564	0	0	74.651	Reclassify 1992 CPS Costs		8,036,215	8,030,47
32	332	Water Treatment Equipment	24,234,837	389.150	30.925	16,315	Reclassify 1992 CPS Costs		24,609,377	24,408,09
33	334	Water Treatment - GAC	0	0	0	0			0	
34							-			
35		Total Water Treatment	32,264,565	389,150	30,925	90,966			32,713,756	32,506,73
36							-			
37		Transmission and Distribution Plant								
38	340	Land and Land Rights	3,648,042	0	0				3,648,042	3,648,04
39	341	T 8 D Structures and improvements.	724,970	0	0	56,163	Reclassify 1992 CPS Costs		781,133	776,81
10	342	Distribution Reservoirs and Standpipes	6,576,156	4,164,426	0	28,906	Reclassify 1992 CPS Costs		10,769,488	7,373,7
11	343	Transmission and Distribution Mains	129,374,672	7,386,681	179,600	140,137	Reclassify 1992 CPS Costs		136,721,890	134,547,7
2	345	Services	28,592,633	2,379,900	124,630	0			30,847,903	29,917,3
43	346	Meters	6,046,964	877,450	57,310	2,721	Reclassify 1992 CPS Costs		6,869,825	6,584,4
4	347	Meter installations	13,098,821	1,337,200		0	-		14,436,021	13,917,2
45	348	Hydrants	8,344,817	170 000	6,300	0			8,811,417	8,637,24
46		·				-	=			
		Total Transmission and Distribution	196,407,075	16,618,557	367,840	227,927			212,885,719	205,402,63

### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS FROM AUGUST 1,2004 TO NOVEMBER 30,2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPERREFERENCE**NO(\$).:** WIP-1-1 CENTRAL **DIVISION**

SCHEDULE **B-2.3** PAGE 4 OF 12 Witness Responsible: MA Miller / L Bridwell

							Transfers/Reclassifications		Base Period	
Line			Beginning					Other Accts	Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		General Plant								
4	389.2	Stores Shop & Garage Land	\$0	\$0	\$0	\$			\$0	\$0
5	390	Structures and Improvements	5,702,973	1,353,751	0	0			7,056,724	6,222,455
6	391	Office Furniture and Equipment	7,668,737	715,253	233,355	0			8,150,635	8,156,164
7	392	Transportation Equipment	2,071,139	185.000	74.250	0			2,181,889	2,130,947
8	393	Stores Equipment	35,547	0	0	0			35,547	35,547
9	394	Tools, Shop and Garage Equipment	792.781	81,400	17,840	0			856,341	825,447
10	395	Laboratory Equipment	899,427	191,800	48,765	0			1,042,462	970,452
11	396	Power Operated Equipment	512,488	0	0	0			512,488	512.488
12	397	CommunicationEquipment	1,859,461	27,200	0	0			1,886,661	1,872,830
13	398	Miscellaneous Equipment	545.149	13,000	0	0			556,149	557,764
14	399	Other Tangible Property	133,282	0	0	0			133,282	133,282
15										
16		Total General	20,220,984	2,567,404	374,210	0			22,414,178	21,417,376
17										
18										
19		Total Utility Plant in Service	\$272,085,879	\$19,605,111	\$772,975	\$0			\$290,918,015	\$282,233,327
20										

### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 GROSS ADDITIONS, RETIREMENTSAND TRANSFERS FROM AUGUST 2003 TO JULY **2004**

# DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_\_ ORIGINAL\_\_\_ UPDATED\_X\_ REVISED WORKPAPER REFERENCENO(S).: W/P-1 TRI-VILLAGE

SCHEDULE B-2.3 PAGE 5 OF 12 Witness Responsible: MA. Miller / L Bridwell

			Base Period				Transfers/Reclassifications	Base Period
Line	A NI	A	Beginning	A 1 121	Definition	A	E altra da la	Other Accts Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved Balance
1								
2								
3		Intangible Plant	•	•		<b>^</b>		
4	301	Organization	\$-	ş -	\$0	\$0		\$0
5	302	Franchise/Consents	0	-	0	0		0
6	3031	Other PIE Intangibles	0	-	0	0		0
1	3036	Other PIE ComprehensiveStudies	0		0	0	-	0
8		Total Intangibles	0	0	0	0	-	0
9								
10		Source of Supply and Pumping Plant				_		
11	310	Land and Land Rights - SS	12,389	679,498	0	0		691,887
12	311	Structures and improvements	38,882	303,066	0	. 0		341,948
13	312	Collecting and Impounding Reservoirs						. 0
14	313	Lake, River and Other Intakes						0
15	314	Wells and Springs						0
16	316	Supply Mains						0
17	320	Land and Land Rights - Pumping						0
18	321	Structures and Improvements						0
19	322	Boiler Plant Equipment						0
20	323	Other Power Production Equipment						0
21	325	Electric Pumping Equipment	126,875	0	0	0		126,875
22	326	Diesel PumpIng Equipment						0
23	328	Other Pumping Equipment						0
24								0
25							_	0
26								
27		Total Source of Supply 8 Pumping	178,146	982,564	0	0	_	1 460 740
28							-	
29		Water Treatment Plant						
30	330	Land and Land Rights						0
31	331	Structures and Improvements						0
32	332	Water Treatment Equipment	51,538	0	0	0		51,538
33	334	Water Treatment - GAC					_	0
34								
35		Total Water Treatment	51,538	. 0	0	0	_	51.538
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights						0
39	341	T 8 D Structures and Improvements.						0
40	342	Distribution Reservoirs and Standpipes	888,385	0	0	0		888,385
41	343	Transmission and Distribution Mains	2,503,286	32,300	0	0		2,535,586
42	345	Services	60,264	21,348	0	0		81,612
43	346	Meters	308,989	34,933	0	0		343,922
44	347	Meter Installations	0	1,800	0	0		1,800
45	348	Hydrants	18,018	0	0	0		18,018
46		•					-	
47		Total Transmission and Distribution	3,778,942	90,381	0	0		3,869,323
48					v	· · · ·	-	

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 200400103 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS FROM AUGUST 2003 TO JULY 2004

# DATA: \_X\_BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_\_\_ UPDATED \_X\_REVISED WORKPAPER REFERENCENO(S).: WIP-1 TRI-VILLAGE

SCHEDULE **B-2.3** PAGE 6 **OF** 12 Witness Responsible: MA Miller1 L **Bridwell** 

LAGE								
Line			Base Period Beginning				Transfers/Reclassifications	Base Period Other Accts Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved Balance
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	\$0	\$	\$0	\$0		\$0
5	390	Structures and Improvements	0	-	0	0		0
6	391	Office Furniture and Equipment	47,600	-	0	0		47,600
7	392	TransportationEquipment	17,000	-	0	0		17,000
8	393	Stores Equipment	0	-	0	0		0
9	394	Tools, Shop and Garage Equipment	4,566	-	0	0		4,566
10	395	Laboratory Equipment	0	-	0	0		0
11	396	Power Operated Equipment	35,704	-	0	0		35,704
12	397	Communication Equipment	2,718	-	0	0		2,718
13	398	Miscellaneous Equipment	0	-	0	0		0
14	399	Other Tangible Property	0	-	0	0		0
15								
16		Total General	107,588	0	0	0		107,588
17								<u>.</u>
18								
19		Total Utility Plant in Service	\$4,116,214	\$1,072,945	\$0	\$0		\$5,189,159
20								

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS FROM AUGUST 1,2004 TO NOVEMBER 30,2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED**PERIOD**TYPE OF FILING: \_\_\_ORGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: WIP-1-1 TRI-VILLAGE

SCHEDULE **B-2.3** PAGE 7 OF 12 Witness Responsible: **M.A.** Miller / L. Bridwell

							Transfers/Reclassifications		Fore. Period	
Line			Beginning				<b>- - - - -</b>	Other Accts	Ending	13 Month
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1										
2										
3		Intangible Plant								
4	301	Organization	\$0		\$0	\$0			\$0	\$
5	302	Franchise/Consents	0		0	0			0	
6	3031	Other PIE intangibles	0		0	0			0	
7	3036	Other PIE Comprehensive Studies	0		0	0			0	
8		Total Intangibles	0	0	0	0			0	
9										
10		Source of Supply and Pumping Plant								
11	310	Land and Land Rights - SS	691,887		0	0			691,887	691,8
12	311	Structures and Improvements	341,948		0	0			341,948	332,3
13	312	Collecting and Impounding Reservoirs	0		0	0			0	
14	313	Lake, River and Other Intakes	0		0	0			0	
15	314	Wells and Springs	0		0	0			0	
16	316	Supply Mains	0		0	0			0	
17	320	Land and Land Rights - Pumping	0		0	0			0	
18	321	Structures and Improvements	0		0	0			0	
19	322	Boiler Plant Equipment	0		0	0			0	
20	323	Other Power Production Equipment	0		0	0			0	
21	325	Electric Pumping Equipment	126,875		0	0			126,875	126,
22	326	Diesel Pumping Equipment	0		0	0			0	
23	328	Other Pumping Equipment	0		0	0			0	
24	3541	Collection System Structures - Sewer	0		0	0			0	
25	3711	Electric Pumping Equipment - Sewer	0		0	0			0	
26		1 0 1 1					-			
27		Total Source of Supply & Pumping	1,160,710	0	0	Ū			1,160,710	1,151,
28							-			
29		Water Treatment Plant								
30	330	Land and Land Rights	0		0	0			0	
31	331	Structures and Improvements	0		0	0			0	
32	332	Water Treatment Equipment	51,538		0	0			51,538	51,
33	334	Water Treatment - GAC	0		0	0			0	
34							-			
35		Total Water Treatment	51,538	O	0	0			51,538	51,
36							-			
37		Transmission and Distribution Plant								
38	340	Land and Land Rights	0	0	0				0	
39	341	T & D Structures and Improvements.	0	0	0	0			0	
40	342	Distribution Reservoirs and Standpipes	888,385	0	0	0			888,385	857,
41	343	Transmission and Distribution Mains	2,535,586	412,000	ő	ů.			2,947,586	2,628
42	345	Services	81,612	67,000	ő	0			148,612	122
43	345	Meters	343,922	9,000	0	0			352,922	349
43 44	340	Meter Installations	1,800	6,450	0	0			8,250	5
44 45	347	Hydrants	18,018	5,000	0	0			23,018	20
45 46	340	riyuranta	16,016	3,000	Ŭ	0	-			20,
46 47		Total Transmission and Distribution	3,869,323	499,450	0	0			4,368,773	3,984,
47			3,009,323	400,400	0	0	-		-1,000,770	0,004,

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS FROM AUGUST 1,2004 TO NOVEMBER 30,2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD N P E OF FILING: \_\_\_ORIGINAL\_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCE **NO(S).: WIP-1-1 TRI-VILLAGE**

SCHEDULE **B-2.3** PAGE **8** OF 12 Witness Responsible: **M.A.** Miller1 L Bridwell

							Transfers/Reclassifications		Base Period	
Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Involved	Ending Balance	13 Month Average
1							•			0
2										
3		General Plant								
4	389 2	Stores Shop 8 Garage Land	\$0		\$0 \$				\$0	-
5	390	Structures and Improvements	0		0	0			0	<b>_</b> *
6	391	Office Furniture and Equipment	47,600		0	0			47,600	47,600
7	392	TransportationEquipment	17,000		0	0			17,000	17,000
8	393	Stores Equipment	0		0	0			0	-
9	394	Tools. Shop and Garage Equipment	4,566	11,000	0	0			15,566	10,566
10	395	Laboratory Equipment	0		0	0			0	-
11	396	Power Operated Equipment	35,704		0	0			35,704	35,704
12	397	Communication Equipment	2,718		0	0			2,718	2,718
13	398	Miscellaneous Equipment	0	9,000	0	0			9,000	1,154
14	399	Other Tangible Property	0	0	0	0	_		^	
15										
16		Total General	107,588	20,000	0	0	_		127,588	114,742
17										
18										
19		Total Utility Plant in Service	\$5,189,159	\$519,450	\$0	\$0	_		\$5,708,609	\$5,302,443
20							-			

Exhibit 37 B Page 22 of 90

### KENTUCKY-AMERICANWATER COMPANY CASE NO: 200440103 GROSS ADDITIONS, RETIREMENTSAND TRANSFERS FROM AUGUST 2003 TO JULY 2004

# DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL \_\_ UPDATED\_X\_ REVISED WORKPAPERREFERENCENO(S).: WIP-1 ELK LAKE

SCHEDULE **B-2.3** PAGE 9 OF 12 Witness Responsible: MA Miller **I** L. **Bridwell** 

			Base Period				Transfers/Reclassifications	Base Period
Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Ending Involved Balance
1	//00/110.	Account rite	Balance	Additionio	Retiremento	Anount	Explanation	
2								
3		Intangible Plant						
4	301	Organization	\$0	\$0	\$0	\$0		\$0
5	302	Franchise/Consents	0	0	0	0		0
6	3031	Other PIE Intangibles	3,838	0	0	0		3,838
7	3036	Other PIE Comprehensive Studies	0	0	0	0		0
8		Total Intangibles	3,838	0	0	0		3,838
9		-					-	
10		Source of Supply and Pumping Plant						
11	310	Land and Land Rights - SS	0	0	0	0		0
12	311	Structures and Improvements	27,734	0	0	0		27,734
13	312	Collecting and Impounding Reservoirs	0	0	0	0		0
14	313	Lake. River and Other Intakes	0	0	0	0		0
15	314	Wells and Springs	0	0	0	0		0
16	316	Supply Mains	14,520	0	0	0		14,520
17	320	Land and Land Rights - Pumping	750	0	0	0		750
18	321	Structures and Improvements	0	0	0	0		0
19	322	Boiler Plant Equipment	0	0	0	0		0
20	323	Other Power Production Equipment	0	0	0	0		0
21	325	Electric Pumping Equipment	15,100	0	0	0		15,100
22	326	Diesel Pumping Equipment	0	0	0	0		0
23	328	Other Pumping Equipment	0	0	0	0		0
24			0	0	0	0		0
25			0	0	0	0		
26							-	
27		Total Source of Supply & Pumping	58,104	0	0	0	_	58,104
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	0	0	0	0		0
31	331	Structures and Improvements	0	0	0	0		0
32	332	Water Treatment Equipment	7,618	0	0	0		7,618
33	334	Water Treatment - GAC	0	0	0	0	_	0
34								
35		Total Water Treatment	7,618	0	0	0	_	7,618
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	1,250	0		0		1,250
39	341	T & D Structures and Improvements.	0	0	0	0		0
40	342	Distribution Reservoirs and Standpipes	30,749	0	0	0		30,749
41	343	Transmission and Distribution Mains	145,823	0		0		145,823
42	345	Services	0	0	0	0		0
43	346	Meters	56,623	0	0	0		56,623
44	347	Meter Installations	0	0	0	0		0
45	348	Hydrants	13,900	0	0	0	_	12 000
46								
47		Total Transmission and Distribution	248,345	0	0	0	_	248,345
48			-				-	

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 GROSS ADDITIONS, RETIREMENTSAND TRANSFERS FROM AUGUST 2003 TO JULY 2004

# DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF IG: \_\_ORIGINAL \_\_ UPD \_X\_REVISED WORKPAPER REFERENCE NO[\$],: W/P-1 ELK LAKE

SCHEDULE **B-2.3** PAGE 10 OF 12 Witness Responsible: MA Miller **I L. Bridweil** 

Line			Base Period Beginning				Transfers/Reclassifications	Base Period Other Accts Ending
No.	Acct No.	Account Title	Balance	Additions	Retirements	Amount	Explanation	Involved Balance
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	50	50	50	\$0		50
5	390	Structures and Improvements	0	0	0	0		0
6	391	Office Furniture and Equipment	0	0	0	0		0
7	392	Transportation Equipment	7,445	0	0	0		7,445
8	393	Stores Equipment	0	0	0	0		0
9	394	Tools, Shop and Garage Equipment	0	0	0	0		0
10	395	Laboratory Equipment	0	0	0	0		0
11	396	Power Operated Equipment	0	0	0	0		0
12	397	Communication Equipment	0	0	0	0		0
13	398	Miscellaneous Equipment	0	0	0	0		0
14	399	Other Tangible Property	500	0	0	0		500
15								
16		Total General	7,945	0	0	0		7,945
17			·				-	
18								
19		Total Utility Plant in Service	5325,850	50	\$0	50		\$325.850
20		•						

### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 GROSS ADDITIONS, RETIREMENTSAND TRANSFERS FROM AUGUST 1,2004 TO NOVEMBER 30,2005

DATA: \_\_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: W/P-1-1 ELK LAKE

\_

SCHEDULE B-2.3 PAGE 11 OF 12 Witness Responsible: MA Miller I L Bridwell

			<b>.</b>				<u>Transfers/Reclassifications</u>	Other Accts	Fore. Period Ending	13 Month
Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Involved	Balance	Average
1	ACCINO.	Account nue	Dalaite	Additions	Retirements	Amount		Involved	Dalarice	Average
2										
3		Intanuible Plant								
4	301	Organization	\$0	\$0	\$0	\$0			\$0	\$0
5	302	Franchise/Consents	0	0	0	0			0	0
6	3031	Other PIE Intangibles	3,838	0	0	0			3,838	3,838
7	3036	Other PIE Comprehensive Studies	0	0	0	0	_		0	0
8		Total Intangibles	3,838	0	0	0	-		3,838	3,838
9		-								
10		Source of Supply and Pumping Plant								
11	310	Land and Land Rights - SS	0	0	0	0			0	0
12	311	Structures and Improvements	27,734	0	0	0			27,734	27,734
13	312	Collecting and Impounding Reservoirs	0	0	0	0			0	0
14	313	Lake, River and Other intakes	0	0	0	0			0	0
15	314	Wells and Springs	0	0	0	0			0	0
16	316	Supply Mains	14,520	0	0	0			14,520	14,520
17	320	Land and Land Rights - PumpIng	750	0	0	0			750	750
18	321	Structures and Improvements	0	0	0	0			0	0
19	322	Boiler Plant Equipment	0	0	0	0			0	0
20	323	Other Power Production Equipment	0	0	0	0			0	0
21	325	Electric Pumping Equipment	15,100	0	0	0			15,100	15,100
22	326	Diesel Pumping Equipment	0	0	0	0			0	0
23	328	Other PumpIng Equipment	0	0	0	0			0	0
24	3541	Collection System Structures - Sewer	0	0	0	0			0	0
25	3711	Electric PumpIng Equipment - Sewer		٥	n	0	-			0
26									58,104	58,104
27		Total Source of Supply & Pumping	58,104	0	0	0	-		50,104	50,104
28										
29		Water Treatment Plant	0	0	0	0			0	0
30	330	Land and Land Rights	0	0	0	0			0	ů 0
31	331	Structures and Improvements	0 7,618	0	0	0			7,618	7,618
32	332	Water Treatment Equipment Water Treatment - GAC	010,1 0	0	0	0			1,010	0
33 34	334	Water Heatment- GAC	U	0	0	0	-		×	
35		Total Water Treatment	7,618	0	0	0			7.618	7,618
36		Total Water Treatment	7,010	<u> </u>		0	-			
30		Transmission and Distribution Plant								
38	340	Land and Land Rights	1,250	0	0				1,250	1,250
39	340	T & D Structures and improvements.	0	0	0	0			0	0
40	341	Distribution Reservoirs and Standpipes	30,749	o o	0	0			30,749	30,749
40	343	Transmission and Distribution Mains	145,823	0	0	0			145,823	145,823
41	345	Services	0	Ő	0	0			0	0
43	346	Meters	56,623	0	0	0			56,623	56,623
44	340	MeterInstallations	00,020	0 0	õ	0			0	0
45	348	Hydrants	13,900	0	ő	0			13.900	13.900
46	545			•			-			
43		Total Transmission and Distribution	248,345	0	0	0	1		248,345	248,345
47				<u> </u>	<b>`</b>					

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 200400103 GROSS ADDITIONS, RETIREMENTS AND TRANSFERS FROM AUGUST 1,2004 TO NOVEMBER 30,2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_\_ORIGINAL\_\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S).: WIP-1-1 ELK LAKE

SCHEDULE **B-2.3** PAGE 12 OF 12 Witness Responsible: MA Miller **I** L. Bridwell

							Transfers/Reclassifications		Base Period	
Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Involved	Ending Balance	13 Month Average
1										
2										
3		General Plant								
4	389.2	Stores Shop & Garage Land	\$0	\$0	\$0 \$	6 -			\$0	0
5	390	Structures and Improvements	0	0	0	0			0	0
6	391	Office Furniture and Equipment	0	0	0	0			0	0
7	392	TransportationEquipment	7,445	0	0	0			7,445	7,445
8	393	Stores Equipment	0	0	0	0			0	0
9	394	Tools, Shop and Garage Equipment	0	0	0	0			0	0
10	395	Laboratory Equipment	0	0	0	0			0	0
11	396	Power Operated Equipment	0	0	0	0			0	0
12	397	Communication Equipment	0	0	0	0			0	0
13	398	Miscellaneous Equipment	0	. 0	0	0			0	0
14	399	Other Tangible Property	500	n	0	n			500	500
15		<b>0</b>					-			
16		Total General	7,945	0	0	0			7,945	7,945
17			· · · · · · · · · · · · · · · · · · ·				-			
18										
19		Total Utility Plant in Service	\$325,850	\$0	\$0	\$0			\$325,850	\$325,850
20		···· , ·· · · ·		**						

.

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 200400103 PROPERTY MERGED OR ACQUIRED FROM AUGUST 2003 TO JULY 2004

# DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED \_X\_ REVISED WORKPAPER REFERENCENO(S).:

# SCHEDULE B-2.4 PAGE 1 OF 2 Witness Responsible: C. Bush I L. Bridwell

			Commiss	sion	
Line		Acquisition Cost	Acquisition Approv	al Date of	
No. Acct No.	Description of Property	Cost Basis	Adjustment Date	Docket No. Acquisition	Explanation of Treatment
1 2					
3					
4 CENTRAL DIVISION			NONE		
5 6					
8 7					
8					
9					
10 11					
12 TRI-VILLAGE			NONE		
13					
14					
15 16					
17					
18					
19 20 ELK LAKE			NONE		
20 ELK LAKE			NONE		
21 22					
23					
24					
25 26					
20 27					
28					
29					
30 31					
32					
33					
34					
35 36					
37					
38					
39 40					
40 41					
42					
43					
44 45					
45 46					
47					
48					
49 50					
ou					

# KENTUCKY-AMERICANWATER COMPANY CASENO: 2004-00103 PROPERTY MERGED OR ACQUIRED FROM AUGUST 1,2004 TO NOVEMBER 30,2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCENO(S).:

SCHEDULE B-2.4 PAGE 2 OF 2 Witness Responsible: C. Bush I L. Bridwell

Line		Acquisition	Cost Acquisition	Commission Approval	Date of	
No. Acct No.	Description of Property	Cost	Basis Adjustment	Date Dock	et No. Acquisition	Explanation of Treatment
1 2						
3						
4 CENTRAL DIVISION			NONE			
5						
6						
<b>7</b> 8						
8 9						
10						
11						
12 TRI-VILLAGE			NONE			
13						
14 15						
16						
17						
18						
19 20 <b>ELK LAKE</b>			NONE			
21			NONE			
22						
23						
24						
25						
26 27						
28						
29						
30						
31 32						
32 33						
34						
35						
36						
37 38						
39						
40						
41						
42						
43 44						
45						
46						
47						
48						
49 50						
50						

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 LEASEDPROPERN AS OF JULY 31,2004

# DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD N P E OF FILING: \_\_ORIGINAL\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE **NO(S).:**

SCHEDULE **B-2.5** PAGE 1 OF 2 Witness Responsible: C. Bush **I** L. **Bridwell** 

ne D.	Identification or Ref No	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
CENTRALDI	/ISION	KENTUCKY-AME	ERICAN DOES NOT H	AVE ANY CAPITAL	LEASES.		
ĥ							
1 TRI-VILLAGE		KENTUCKY-AMI	ERICANDOES NOT H	HAVE ANY CAPITAL	LEASES.		
3 4							
5							
3 7							
B Ə ELK LAKE		KENTLICKY-AM	ERICANDOES NOT H	HAVE ANY CAPITAI	LEASES		
o c							
1 2							
3 1							
5							
6 7							
B 9							
- D 1							
2							
3 <b>1</b>							
I							
3 4							
5 3							
7							
3 9							
0							

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 LEASEDPROPERTY AS OF NOVEMBER 30,2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE**NO(S).:**

SCHEDULE **B-2.5** PAGE **2** OF **2** Witness Responsible: MA. Miller

Line	9	Identification		Name of	Frequency	Amount of Lease	Dollar Value of	
<u>No.</u>		or Ref No.	Description and Use of Propert		of Payment	Payment	Property	Explain Method of Capitalization
1 2 3 4 5 6 7	CENTRALDIVISION		KENTU	ICKY-AMERICANDOES NOT H.	AVE ANY CAPITAL	LEASES.		
8 9 10 11 12 13 14 15	TRI-VILLAGE		KENTU	ICKY-AMERICANDOES NOT H	AVE ANY CAPITAL	LEASES.		
16 17 18 19 20 21 22	ELK LAKE		KENTU	JCKY-AMERICANDOES NOT H	AVE ANY CAPITAI	LEASES.		
23 24 25 26 27 28 29								
30 31 32 33 34 35 36								
37 38 39 40 41 42 43								
44 45 46 47 48 49 50								
50								

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE AS OF JULY 31,2004

DATA: \_**X\_**BASE PERIOD \_\_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED \_**X**\_REVISED WORKPAPER REFERENCE **NO(S).:** 

SCHEDULE B-2.6 PAGE II OF 2 Witness Responsible: MA Miller

ine		Acquisition	Original	Accumulated	Net Original		Revenue Re	Revenue Realized		Expenses incurred	
No	Description/Location of Propertv	Date	Cost	Depreciation	Cost	Amount	Acct No	Description	Amount	Acct No	Description
1 2											
2 3 CENTRALD	DIVISION			NOT APPLICABLE IN	THIS RATE CAS	E.					
4											
5 6											
7											
8											
9 10											
TRI-VILLAG	E			NOT APPLICABLE IN	THIS RATE CAS	E.					
12											
13 14											
15											
6											
17 18											
9 ELK LAKE				NOT APPLICABLE IN	I THIS RATE CAS	E.					
20											
21 22											
23											
24											
25											
26 27											
28											
29 3 <b>0</b>											
30 31											
32											
33 34											
54 35											
86											
37											
38 39											
40											
41											
42 43											
44											
45											
46 47											
48											
49											
50											

### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE **NO(S).:** 

SCHEDULEB-2.6 PAGE 2 OF 2 Witness Responsible: MA Miller

e		Acquisition	Original	Accumulated	Net Original		Revenue Realiz		_	Expenses Incurre	
	Description/Location of Property	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Amount	Acct No.	Description
CENTRALDIVIS	SION			NOT APPLICABLE IN	THIS RATE CAS	E.					
				NOT APPLICABLE IN		-					
TRI-VILLAGE					THIS RATE CAS	Ε.					
ELK LAKE				NOT APPLICABLE IN	THIS RATE CAS	E.					
5 ,											
)											
1											

# KENTUCKY-AMERICANWATER COMPANY CASE NO. 200400103 PROPERTYEXCLUDEDFROMRATEBASE AS OF JULY 31,2004

# DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED \_X\_REVISED WORKPAPER REFERENCENO(\$).:

SCHEDULE B-2.7 PAGE 1 OF 2 Witness Responsible: M.A. Miller

9		In-Service	Original	Accumulated	Net Original		Period Revenue ar	nd Expenses	
Acct. No.	Description	Date	Cost	Depreciation	Cost	Amount	Acct No.	Description	Reasons for Exclusion
CENTRAL DIVISION					NONE				
TRI-VILLAGE					NONE				
ELK LAKE					NONE				
					HONE				

# KENTUCKY-AMERICANWATER COMPANY CASE NO. 2004-00103 PROPERTYEXCLUDEDFROMRATEBASE AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCENO(S).: SCHEDULE B-2.7 PAGE 2 OF 2 Witness Responsible: M.A. Miller

					Net				
Acct. No.	Description	In-Service Date	Original Cost	Accumulated Depreciation	Original Cost	Amount	Period Revenue and Expense Acct No. Des	<u>s</u> scription	Reasons for Exclusion
Acct. NO.	Description	Date	Cost	Depreciation	Cost	Amount	Accino. De:	scription	Reasons for Exclusion
					NONE				
CENTRAL DIVISION					NONE				
TRI-VILLAGE					NONE				
ELK LAKE					NONE				
ELK LAKE					NONE				

### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 ACCUMULATED DEPRECIATIONAND AMORTIZATION AS OF JULY 31,2004

# DATA: **\_X\_**BASE PERIOD \_\_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCENO(S) .: W/P-1-3 CENTRAL DIVISION

Base Period Accumulated Reserve Balances Total Total Jurisdictional Jurisdictional Adjusted Account Title Company Company Percent Total Adjustments Jurisdiction Intanaible Plant \$0 Organization \$23,020 \$0 100% \$0 \$0 58,778 Franchise/Consents 70,261 58,778 58,778 39,305 39,305 Other PIE intangibles 125,793 39,305 174,150 174,150 174,150 Other P/E Comprehensive Studies 611.071 0 272 233 Total Intangibles 830,145 272,233 272,233 Source of Supply and Pumping Plant 0 (925) 322,833 (925) (925) Land and Land Rights - SS 0 (50,326) 265,573 (50.326)(50.326) Structures and Improvements 1,013,271 257,514 257,514 0 257,514 Collecting and Impounding Reservoirs 76,707 76,707 0 Lake, River and Other Intakes 581,930 76,707 0 0 Wells and Springs 0 0 0 766,920 Supply Mains 5,069,822 766,920 766,920 0 0 ٥ Land and Land Rights - Pumping 81,790 0 0 1,252,619 0 1,252,619 4,441,292 1,252,619 Structures and Improvements 0 0 0 Boiler Plant Equipment 0 0 221,134 221,134 221,134 0 Other Power Production Equipment 572,278 Electric Pumping Equipment 3.565.743 0 3,565,743 9,419,809 3,565,743 253,696 594,512 253,696 253,696 0 Diesel Pumping Equipment 0 0 ٥ Other Pumping Equipment 0 0 0 0 0 Collection System Structures - Sewer 0 0 Electric Pumping Equipment - Sewer 0 0 0 0 22,363,110 6,343,082 6,343,082 COV 010 000 Total Source of Supply & Pumping Water Treatment Plant 68,164 0 0 Ω 0 Land and Land Rights 1.099.986 0 1,099,986 Structures and Improvements 7,961,564 1,099,986 24,234,837 10,147,970 10,147,970 0 10,147,970 Water Treatment Equipment 0 0 Water Treatment- GAC 0 0 0 0 Total Water Treatment 32,264,565 11,247,956 11,247,956 11,247,956 Transmission and Distribution Plant 0 Ω Land and Land Rights 3,648,042 0 274,463 274,463 274.463 0 724,970 T & D Structures and Improvements. 1,680,789 0 1,680,789 6.576.156 1.680.789 Distribution Reservoirs and Standpipes 16,834,988 0 Transmission and Distribution Mains 129,374,672 16,834,988 16,834,988

28,592,633

6,046,964

13,098,821

0 344 047

196,407,075

10,114,218

617,970

3,143,582

1,974,173

34,640,183

Line

No.

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41

Acct No

301

302

3031

3036

310

311

312

313

314

316

320

321

322

323

325

326

328

3541

3711

330

331

332

334

340

341

342

343

345

346

347

348

Services

Hydrants

Meter Installations

Total Transmission and Distribution

Meters

49 50

0

0

0

0

0

10,114,218

617,970

3,143,582

1,974.173

34,640,183

0

10,114,218

617,970

3,143,582

1 974 173

34,640,183

SCHEDULE B-3 PAGE 1 of 12 Witness Responsible: M.A. Miller

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 ACCUMULATEDDEPRECIATION AND AMORTIZATION AS OF JULY 31,2004

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_ORIGINAL \_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(\$).: W/P-1-3 CENTRALDIVISION SCHEDULE B-3 PAGE 2 of 12 Witness Responsible: **M.A.** Miller

			Base Period		A	ccumulated Reserve Balances		
Line			Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	AccountTitle	Company	Company	Percent	Total	Adjustments	Jurisdiction
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	\$0	0	100%	\$0	\$0	\$
5	390	Structures and Improvements	5,702,973	937,556		937,556	0	937,55
6	391	Office Furniture and Equipment	7,668,737	4,382,159		4,382,159	0	4,382,15
7	392	TransportationEquipment	2,071,139	1,615,463		1,615,463	0	1,615,46
8	393	Stores Equipment	35,547	26,282		26,282	0	26,28
9	394	Tools, Shop and Garage Equipment	792,781	449,421		449,421	0	449,42
10	395	Laboratory Equipment	899,427	379,457		379,457	0	379,45
11	396	Power Operated Equipment	512,488	392,438		392,438	0	392,43
12	397	Communication Equipment	1,859,461	335,399		335,399	0	335,39
13	398	Miscellaneous Equipment	545,149	128,031		128,031	0	128,03
14	399	Other Tangible Property	133,282	213,212		213,212	0	213,21
15		BWA Acquisition	0	447,969		447.969	0	
16		·						
17		Total General	20,220,984	9,307,387		9,307,387		9,307,38
18				······				
19								
20		Total Utility Plant in Service	\$272,085,879	\$61,810,841		\$61,810,841	\$0	\$61,810,84
21				······································				

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 ACCUMULATED DEPRECIATIONAND AMORTIZATION AS OF NOVEMBER 30,2005

#### DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S).: W/P-1-3 CENTRAL DIVISION

SCHEDULE **B-3** PAGE 3 **of** 12 Witness Responsible: MA Miller

			Forecasted	Accumulated Reserve Balances					
ne			Period Total		Jurisdictional	Jurisdictional		Adjusted	13 Month
0.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
		Intanaible Plant							
	301	Organization	\$23,020	\$0	100%	\$0	\$0	\$0	s
	302/303	Franchise/Consents/Plant Studies	70,261	58,778	100 / 0	58,778	40 0	58,778	58,77
	302/303	Other PIE Intangibles	125,793	51.881		51,881	0	51,881	45,5
	3036	Other P/E Comprehensive Studies	282,824	209,502		209,502	0	209,502	191,8
;	3030		<u> </u>	320 161		320,161	0	320,161	296.1
, )		Total Intangibles		320181		320,161	0	320, 101	
0		Source of Supply and Pumping Plant							
1	310	Land and Land Rights - SS	322,833	(925)		(925)	0	(925)	(9
2	311	Structures and Improvements	265,573	(38,556)		(38,556)	0	(38,556)	(42,7
3	312	Collecting and Impounding Reservoirs	1,013,271	287,241		287,241	- 0	287,241	276,0
4	313	Lake, River and Other Intakes	581,930	93,394		93,394	. 0	93,394	87,1
5	314	Wells and Springs	0	0		0	0	0	
6	316	Supply Mains	5,069,822	841,959		841,959	0	841,959	813,8
7	320	Land and Land Rights - Pumping	91,144	0		0	0	0	
8	321	Structures and Improvements	4,441,292	1,390,224		1,390,224	0	1,390,224	1,338,5
9	322	Boiler Plant Equipment	0	0		0	0	0	
0	323	Other Power Production Equipment	572,278	246,701		246,701	Ō	246,701	237.1
1	325	Electric Pumping Equipment	9,449,809	4,031,179		4,031,179	0	4,031,179	3,856,0
2	326	Diesel Pumping Equipment	594,512	278,327		278,327	0	278.327	269,1
3	328	Other Pumping Equipment	0	(30,925)		(30,925)	ů 0	(30,925)	(12,0
4 4	020	o their rumping Equipment	ő	(30,323)		(00,323)	0	(00,020)	(12,0
5			Ŭ	0		0	0	0	
6									
7		Total Source of Supply & Pumping	22,402,464	7,098,619		7,098,619	0	7,098,619	6,822,3
8									
9		Water Treatment Plant							
0	330	Land and Land Rights	68,164	0		0	0	0	
1	331	Structures and Improvements	8,036,215	902,426		902,426	0	902,426	962,6
2	332	Water Treatment Equipment	24,609,377	11,450,184		11,450,184	0	11,450,184	10,957,0
3	334	Water Treatment - GAC	0_	0		0	0	0	
4									
5		Total Water Treatment	32,713,756	12,352,610		12,352,610	0	12,352,610	11,919,6
6									
7		Transmission and Distribution Plant							
8	340	Land and Land Rights	3,648,042	(181,940)		(181,940)	0	(181,940)	(103,8
9	341	T & D Structures and Improvements.	781,133	330,163		330,163	0	330,163	310,4
0	342	Distribution Reservoirs and Standpipes	10,769,488	1,902,600		1,902,600	0	1,902,600	1,794,9
1	343	Transmission and Distribution Mains	136,721,890	18,931,061		18,931,061	0	18,931,061	18,132,
2	345	Services	30,847,903	11,783,432		11,783,432	0	11,783,432	11,141,2
3	346	Meters	6,869,825	657,222		657,222	0	657,222	638,
4	347	Meter Installations	14,436,021	3,589,319		3,589,319	~	3,589,319	3,416,
5	348	Hydrants	8,811,417	0 000 004		2,268,264		2,268,264	2 1ER 1
6									
7		Total Transmission and Distribution	212,885,719	39,280,121		39,280,121	0	39,280,121	37,486,9
, o			212,000,110			00,200,121	5		

48 49 50

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 ACCUMULATED DEPRECIATIONAND AMORTIZATION AS OF NOVEMBER30,2005

#### DATA: \_\_\_\_\_BASE PERIOD \_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED \_X\_REVISED WORKPAPER REFERENCENO(S).: WIP-1-3 CENTRAL DIVISION

SCHEDULE B-3 PAGE 4 of 12 Witness Responsible: MA Miller

			Forecasted		Accumulated Reserve Balances				
Line			Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	\$0	0	100%	\$0	\$0	\$0	0
5	390	Structures and Improvements	7,056,724	1,031,250		1,031,250	0	1,031,250	979,347
6	391	Office Furniture and Equipment	8,150,635	6,293,561		6,293,561	0	6,293,561	5,576,858
7	392	Transportation Equipment	2,181,889	2,008,179		2,008,179	0	2,008,179	1,860,936
8	393	Stores Equipment	35,547	28,122		28,122	0	28,122	27,432
9	394	Tools, Shop and Garage Equipment	856,341	527,115		527,115	0	527,115	497,329
10	395	Laboratory Equipment	1,042,462	517,654		517,654	0	517,654	463,498
11	396	Power Operated Equipment	512,488	454,816		454,816	0	454,816	431,422
12	397	Communication Equipment	1,886,661	454,672		454,672	0	454,672	409,749
13	398	MiscellaneousEquipment	558,149	162,498		162,498	0	162,498	149,355
14	399	Other Tangible Properly	133,282	249,846		249,846	0	249,846	235,933
15		BWA Acquisition	0	447,969		447 969	n	447 969	447,969
16					-				
17		Total General	22,414,178	12,175,682		12,175,682	0	12,175,682	11,079,828
18					-				
19									
20		Total Utility Plant in Service	\$290,918,015	\$71 227 193		\$71,227,193	\$ -	\$71,227,193	\$67.604.941
21									

50

Exhibit 37 B Page 38 of 90

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 200400103 ACCUMULATED DEPRECIATIONAND AMORTIZATION AS OF JULY 31,2004

#### DATA: \_X\_BASE PERIOD \_\_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S).: W/P-1-3 TRI-VILLAGE

			Base Period			Accumulated Reserve Balances		
Line	A ( N'	Account Title	Total	Total	Jurisdictional	Jurisdictional Total	A d'anter entr	Adjusted
No.	Acct No.	Account litie	Company	Company	Percent	lotal	Adjustments	Jurisdiction
1 2								
3		Intanaible Plant						
4	301	Organization	\$0 \$	-	100%	\$0	\$0	\$0
5	302	Franchise/Consents	0	-	100,10	0	40	¢0 0
6	3031	Other P/E Intangibles	0			0		0
7	3036	Other PIE Comprehensive Studies	0	-		0		0
8		Total Intangibles	0	0		0	0	0
9						<u>`</u>		
10		Source of Supply and Pumping Plant						
11	310	Land and Land Rights - SS	691,887	-		0	0	0
12	311	Structures and Improvements	341,948	(52,618)		(52,618)	0	(52,618)
13	312	Collecting and Impounding Reservoirs	0	-		0	0	(02,010)
14	313	Lake, River and Other Intakes	0	-		0	0	0
15	314	Wells and Springs	0	-		0	0	ů 0
16	316	Supply Mains	0	-		0	0	Ő
17	320	Land and Land Rights - Pumping	0	-		0	0	0
18	321	Structures and Improvements	0	-		0	0	ů.
19	322	Boiler Plant Equipment	0			0	0	ů
20	323	Other Power Production Equipment	0	-		0	0	ů.
21	325	Electric Pumping Equipment	126,875	14.511		14,511	0	14,511
22	326	Diesel Pumping Equipment	0	-		0	0	0
23	328	Other Pumping Equipment	0	-		ů	0	ň
24	3541	Collection System Structures - Sewer	0	-		0	0	ů
25	3711	Electric Pumping Equipment- Sewer	0	-		õ	0	Ő
26								
27		Total Source of Supply & Pumping	1,160,710	(38,107)		(00 107)	0	(38,107)
28				(00).007				(00,101)
29		Water Treatment Plant						
30	330	Land and Land Rights	O	-		0	0	0
31	331	Structures and Improvements	0	-		0	0	Ō
32	332	Water Treatment Equipment	51,538	6,403		6,403	0	6,403
33	334	Water Treatment - GAC	0	-		0	0	0,100
34								
35		Total Water Treatment	51,538	6,403		6,403	0	6,403
36				· · · · · ·			<u></u>	
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	0	0		0	0	0
39	341	T & D Structures and Improvements.	0	0		0	0	0
40	342	Distribution Reservoirs and Standpipes	888,385	13,389		13,389	0	13,389
41	343	Transmission and Distribution Mains	2,535,586	90,488		90,488	0	90,488
42	345	Services	81,612	8,503		8,503	0	8,503
43	346	Meters	343,922	48,496		48,496	0	48,496
44	347	Meter Installations	1,800	43		43	0	43
45	348	Hydrants	18,018	1,434		1.434	<u>0</u>	1.434
46								
47		Total Transmission and Distribution	3,869,323	162,353		162,353	0	162,353
19								

48 49 50

> Exhibit 37 B Page 39 of 90

SCHEDULE **B-3** PAGE 5 of 12 Witness Responsible: MA. Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 200440103 ACCUMULATEDDEPRECIATION AND AMORTIZATION AS OF JULY 31,2004

#### DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED \_X\_ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-3 TRI-VILLAGE

SCHEDULE **B-3** PAGE 6 of 12 Witness Responsible: **M.A.** Miller

IVILLAGE								
			Base Period			Accumulated Reserve Balances		
Line No.	Acct No.	AccountTitle	Total Company	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	\$0	0	100%	\$0	\$0	
5	390	Structures and Improvements	0	0		0	0	
6	391	Office Furniture and Equipment	47,600	12,359		12,359	0	12,3
7	392	TransportationEquipment	17,000	11,571		11,571	0	11,5
8	393	Stores Equipment	0	0		0	0	
9	394	Tools, Shop and Garage Equipment	4,566	999		999	0	ş
10	395	Laboratory Equipment	0	0		0	0	
11	396	Power Operated Equipment	35,704	10,050		10,050	0	10,0
12	397	Communication Equipment	2,718	402		402	0	4
13	398	Miscellaneous Equipment	0	0		0	0	
14	399	Other Tangible Property	0	0		0	0	
15			n	834 073		834 073	0	
16								
17		Total General	107,588	869,454		869,454	D	869,4
18			· · · · · · · · · · · · · · · · · · ·			<u>.</u>		
19								
20		Total Utility Plant in Service	\$5,189,159	\$1,000,103		\$1,000,103	\$0	\$1,000,
21								
22								

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF NOVEMBER 30,2005

#### DATA: \_\_\_\_\_ BASE PERIOD \_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCENO(S).: WIP-1-3 TRI-VILLAGE

Acct No.

302/303

Totai Transmission and Distribution

Line

No.

		Forecasted		Accumulate	ed Reserve Balances			
		Period Total		sdictional	Jurisdictional		Adjusted	13 Month
).	AccountTitle	Company	Company P	ercent	Total	Adjustment	Jurisdiction	Average
	Intangible Plant							
	Organization	\$0	\$ -	100%	\$0	\$0	\$0	\$0
3	Franchise/Consents/Plant Studies	0	-		0	0	0	C
	Other PIE Intangibles	0	977		977	0	977	902
	Other PIE Comprehensive Studies	0			0	0	0	0
	Total Intangibles	0	977		977	0	977	
	Source of Supply and Pumping Plant							
	Land and Land Rights - SS	691,887	0		0	0	0	C
	Structures and Improvements	341,948	(38,628)		(38,628)	0	(38,628)	(43,855
	Collecting and Impounding Reservoirs	0	0		0	0	0	C
	Lake, River and Other Intakes	0	0		0	0	0	C
	Wells and Springs	0	0		0	0	0	C
	Supply Mains	0	0		0	0	0	C
	Land and Land Rights - Pumping	0	0		0	0	0	(
	Structures and Improvements	0	0		0	0	0	(
	Boiler Plant Equipment	0	0		0	0	0	(
	Other Power Production Equipment	0	0		0	0	0	(
	Electric Pumping Equipment	126.875	20,784		20,784	0	20,784	18,432
	Diesel Pumping Equipment	0	0		0	0	0	(
	Other Pumping Equipment	0	0		0	0	0	(
		0	0		0	0	0	(
		0	0		0	0	0	(
	Total Source of Supply & Pumping	1,160,710	(17,844)		(17,844)	0	(17,844)	(25,423
	Water Treatment Plant							
	Land and Land Rights	0	0		0	0	0	(
	Structures and Improvements	0	0		0	0	0	(
	Water Treatment Equipment	51,538	9,171		9,171	0	9,171	8,13
	Water Treatment - GAC	0	0		0	0	0	
	Totai Water Treatment	51,538	9,171		9,171	0	9,171	8,133
	Transmission and Distribution Plant							
	Land and Land Rights	0	0		0	0	0	(
	T & D Structures and Improvements.	0	0		0	0	0	(
	Distribution Reservoirs and Standpipes	888,385	38,552		38,552	0	38,552	29,12
	Transmission and Distribution Mains	2,947,586	133,039		133,039	0	133,039	116,08
	Services	148,612	14,784		14,784	0	14,784	11,97
	Meters	352,922	71,524		71,524	0	71,524	62,90
	Meter Installations	8,250	181		181	0	181	10
	Hydrants	23,018	0.440		2,113	0	2,113	1.04

260,193

4,368,773

SCHEDULEB-3 PAGE 7 of 12 Witness Responsible: MA. Miller

222,036

260,193

260,193

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 ACCUMULATEDDEPRECIATIONAND AMORTIZATION AS OF NOVEMBER 30,2005

#### DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE **NO(S).: WIP-1-3** TRI-VILLAGE

			Forecasted		Accumulat	ed Reserve Balances			
Line			Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	\$0	0_	100%	\$0	\$0	\$0	0
5	390	Structures and Improvements	0	0		0	0	0	0
6	391	Office Furniture and Equipment	47,600	19,864		19,864	0	19,864	17,050
7	392	Transportation Equipment	17,000	14,676		14,676	0	14,676	13,512
8	393	Stores Equipment	0	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	15,566	1,791		1,791	0	1,791	1,395
10	395	Laboratory Equipment	0	0		0	0	0	0
11	396	Power Operated Equipment	35,704	14,401		14,401	0	14,401	12,769
12	397	Communication Equipment	2,718	578		578	0	578	512
13	398	Miscellaneous Equipment	9,000	195		195	0	195	24
14	399	Other Tangible Property	0	0		0	0	0	0
15		0 1 2	0	834,073		834.073	0	834.073	
16									
17		Total General	127,588	885,578		885,578	0	885,578	879,335
18									
19									
20		Total Utility Plant in Service	\$5.708.609	\$1,138,075		\$1,138,075	\$-	\$1,138,075	\$1,084,983
21									

SCHEDULE B-3 PAGE 8 of 12 Witness Responsible: M.A. Miller

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#### KENTUCKY-AMERICAN WATER COMPANY CASENO: 2004-00103 ACCUMULATED DEPRECIATIONAND AMORTIZATION AS OF JULY 31,2004

DATA: **\_X\_**BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_\_ ORIGINAL\_\_\_ UPDATED \_X\_ REVISED WORKPAPERREFERENCE**NO(S).: WIP-1-3** ELK LAKE

			Base Period							
Line			Total	Total	Jurisdictional	Jurisdictional		Adjusted		
Na.	Acct No	Account Title	Company	Company	Percent	Total	Adjustments	Jurisdiction		
1										
2		· · · · · · · · · · · · · · · · · · ·								
3	004	Intanaible Plant	*0	*0	100%	*0	<b>6</b> 0	\$0		
4	301	Organization	\$0	\$0	100%	\$0	\$0			
5	302	Franchise/Consents	0	0		0		0		
6	3031	Other PIE Intangibles	3,838	7,276		7,276		7,276		
/	3036	Other P/E Comprehensive Studies	0	0		0				
8		Total Intangibles	3,838	7,276		7,276	0	7,276		
9										
10		Source of Supply and Pumping Plant		•		0	â	0		
11	310	Land and Land Rights - SS	0	0		0	0	-		
12	311	Structures and Improvements	27,734	14,717		14,717	0	14,717		
13	312	Collecting and Impounding Reservoirs	0	0		0	0	U		
14	313	Lake, River and Other Intakes	0	0		0	0	0		
15	314	Wells and Springs	0	0		0	0	0		
16	316	Supply Mains	14,520	11,449		11,449	0	11,449		
17	320	Land and Land Rights - Pumping	750	0		0	0	0		
18	321	Structures and Improvements	0	0		0	0	0		
19	322	Boiler Plant Equipment	0	• 0		0	0	0		
20	323	Other Power Production Equipment	0	0		0	0	0		
21	325	Electric Pumping Equipment	15,100	19,887		19,887	0	19,887		
22	326	Diesel Pumping Equipment	0	0		0	0	0		
23	328	Other Pumping Equipment	0			0	0	0		
24	3541	Collection System Structures - Sewer	0	0		0	0	0		
25	3711	Electric Pumping Equipment - Sewer	0	0		0_	0	0		
26										
27		Total Source of Supply & Pumping	58,104	46,053		46,053	0_	46,053		
28			<u> </u>							
29		Water Treatment Plant								
30	330	Land and Land Rights	0	0		0	0	0		
31	331	Structures and Improvements	0	0		0	0	0		
32	332	Water Treatment Equipment	7,618	3,827		3,827	0	3,827		
33	334	Water Treatment - GAC	0	0		0	0	0		
34										
35		Total Water Treatment	7.618	3.827		3,827	0	3,827		
36										
37		Transmission and Distribution Plant								
38	340	Land and Land Rights	1,250			0	0	0		
39	341	T 8 D Structures and Improvements.	0			0	0	0		
40	342	Distribution Reservoirs and Standpipes	30,749	19,098		19,098	0	19,098		
41	343	Transmission and Distribution Mains	145,823	105,130		105,130	0	105,130		
42	345	Services	0	71,369		71,369	0	71,369		
43	345	Meters	56,623	1,057		1,057	0	1,057		
43	340	Meter Installations	00,020	1,007		0	Ō	0		
44	348	Hydrants	13,900	11,664		44.004	0	44 004		
45	340	i iyaramo	15,500	11,004						
40		Total Transmission and Distribution	248,345	208,318		208,318	0	208,318		
47			240,040	200,010		200,010	<u>-</u>			

48 49 50 SCHEDULE **B-3** PAGE 9 of 12 Witness Responsible: M.A. Miller

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 ACCUMULATED DEPRECIATIONAND AMORTIZATION AS OF JULY 31,2004

DATA: \_X\_BASE PERIOD \_\_\_\_ FORECASTEDPERIOD **TYPE** OF FILING: \_\_\_ORIGINAL \_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE**NO(S).: W/P-1-3** <u>ELK LAKE</u>

ELN LANE								
			Base Period			Accumulated Reserve Balances		
Line			Total	Total	Jurisdictional	Jurisdictional		Adjusted
No.	Acct No.	Account Title	Company	Company	percent	Total	Adjustments	Jurisdiction
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	\$0	0	100%	\$0	\$0	\$0
5	390	Structures and Improvements	0	0		0	0	0
6	391	Office Furniture and Equipment	0	4,376		4,376	0	4,376
7	392	Transportation Equipment	7,445	1,935		1,935	0	1,935
8	393	Stores Equipment	0	0		0	0	0
9	394	Tools, Shop and Garage Equipment	0	0		0	0	0
10	395	Laboratory Equipment	0	0		0	0	0
11	396	Power Operated Equipment	0	0		0	0	0
12	397	Communication Equipment	0	0		0	0	0
13	398	MiscellaneousEquipment	0	0		0	0	0
14	399	Other Tangible Property	500	966		966	0	966
15		BWA Acquisition	0	0		0	0	0
16								
17		Total General	7,945	7,277		7,277_	0	7,277
18								
19								
20		Total Utility Plant in Service	\$325,850	\$272,751		\$272,751	\$0	\$272.751
21								

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SCHEDULE B-3 PAGE 10 of 12 Witness Responsible: M.A. Miller

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 ACCUMULATEDDEPRECIATIONAND AMORTIZATION AS OF NOVEMBER 30,2005

DATA: \_X\_BASE PERIOD \_\_\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_**ORIGINAL** \_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE**NO(S).: W/P-1-3** ELK LAKE

\_\_\_\_

Forecasted Accumulated Reserve Balances									
Line			Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		Intangible Plant							
4	301	Organization	\$O	\$0 _	100%	\$0	\$0	\$0	\$0
5	302/303	Franchise/Consents/Plant Studies	0	0		0	0	0	0
6	3031	Other PIE Intangibles	3,838	7,276		7,276	0	7,276	7,084
7	3036	Other PIE Comprehensive Studies	0	0		0	0	0	0
8		Total Intangibles	3.838	7,276		7,276	0	7,276	7,084
9									
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	0	0		0	0	0	0
12	311	Structures and Improvements	27,734	14,717		14,717	0	14,717	14,279
13	312	Collecting and Impounding Reservoirs	0	0		0	0	0	0
14	313	Lake, River and Other Intakes	0	0		0	0	0	0
15	314	Wells and Springs	0	0		0	0	· 0	0
16	316	Supply Mains	14,520	11,449		11,449	0	11,449	11,371
17	320	Land and Land Rights - Pumping	750	0		0	0	0	0
18	321	Structures and Improvements	0	0		0	0	0	0
19	322	Boiler Plant Equipment	0	0		0	0	0	0
20	323	Other Power Production Equipment	0	0		0	0	0	0
21	325	Electric Pumping Equipment	15,100	19,887		19,887	0	19,887	19,605
22	326	Diesel Pumping Equipment	0	0		0	0	0	0
23	328	Other Pumping Equipment	0	0		0	0	0	0
24	3541	Collection System Structures - Sewer	0	0		0	0	0	0
25	3711	Electric Pumping Equipment - Sewer	0	0_		0	0	0	0_
26									
27		Total Source of Supply & Pumping	58.104	46,053_		46,053	0	46,053	45,255_
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	0	0		0	0	0	0
31	331	Structures and Improvements					0	0	0
32	332	Water Treatment Equipment	0	3,827		3,827	0	3,827	3,671
33	334	Water Treatment- GAC	0	0		0	0	0	0
34									
35		Total Water Treatment	0_	3,827		3,827	0	3,827	3,671
36									
37		Transmission and Distribution Plant							
38	340	Land and Land Rights	1,250	0		0	0	0	0
39	341	T & D Structures and improvements.	0	0		0	0	0	0
40	342	Distribution Reservoirs and Standoioes	30,749	19,098		19,098	0	19,098	18,762
41	343	Transmission and Distribution Mains	145,823	105,130		105,130	0	105,130	104,272
42	345	Services	0	71,369		71,369	0	71,369	71,369
43	346	Meters	56,623	1,057		1,057	0	1,057	769
44	347	Meter Installations	0	0		0	0	0	0
45	348	Hydrants	10.000			11.664	0		
46									
47		Total Transmission and Distribution	248,345	208,318		208,318	0	208,318	206,656
48									

48 49 50 SCHEDULE **B-3** PAGE11 of 12 Witness Responsible: MA. Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 200400103 ACCUMULATED DEPRECIATIONAND AMORTIZATION AS OF NOVEMBER 30,2005

#### DATA: \_X\_BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL \_\_\_UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: W/P-1-3 ELK LAKE

			Forecasted		Accumulated Reserve Balances				
Line			Period Total	Total	Jurisdictional	Jurisdictional		Adjusted	13 Month
No.	Acct No.	Account Title	Company	Company	Percent	Total	Adjustment	Jurisdiction	Average
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	\$0	0	100%	\$0	\$0	\$0	0
5	390	Structures and Improvements	0	0		0	0	0	0
6	391	Office Furniture and Equipment	0	4,376		4,376	0	4,376	4,376
7	392	Transportation Equipment	7,445	1,935		1,935	0	1,935	1,407
8	393	Stores Equipment	0	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	0	0		0	0	0	0
10	395	Laboratory Equipment	0	0		0	0	0	0
11	396	Power Operated Equipment	0	0		0	0	0	0
12	397	CommunicationEquipment	0	0		0	0	0	0
13	398	Miscellaneous Equipment	0	0		0	0	Ō	0
14	399	Other Tangible Property	500	966		966	0	966	0
15		BWA Acquisition	0	0		0	0	0	0
16		•	······································					<u>_</u>	<b>_</b>
17		Total General	7,945	7,277		7,277	0	7,277	5,783
18				· · · ·					
19									
20		Total Utility Plant in Service	\$318.232	\$272,751		\$272,751	\$ -	\$272,751	\$268,449
21							200277-200000		<u></u> _
22									
23									
24									
25									
26									
27									

SCHEDULE **B-3** PAGE **12** of **12** Witness Responsible: **M.A.** Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 ADJUSTMENTSTO ACCUMULATEDDEPRECIATION AND AMORTIZATION AS OF JULY 31,2004

DATA: **\_X\_** BASE PERIOD \_\_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_\_**ORIGINAL** \_\_\_ UPDATED **\_X\_** REVISED WORKPAPER REFERENCE **NO(S).:** 

SCHEDULE B-3.1 PAGE 1 OF 2 Witness Responsible: MA. Miller

·		Total				
Line		Company	Jurisdictional	Jurisdictional	Workpaper	
No.	Adiustment Title	Adjustment	Percent	Adjustment	Reference	Description and Purpose of Adiustment
1 2						
3 CENTRA	ALDIVISION		N	ONE		
4						
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/ 8						
8 9						
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TRI-VILI	LAGE		N	ONE		
12						
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14 15						
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19 ELK LAI	KE		N	ONE		
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21 22						
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#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 ADJUSTMENTS TO ACCUMULATEDDEPRECIATION AND AMORTIZATION AS OF NOVEMBER 30,2005

Adiustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustmen
CENTRAL DIVISION		NC	NE		
TRI-VILLAGE		NC	DNE		
ELKLAKE		NC	DNE		

SCHEDULEB-3.1 PAGE 2 OF 2 Witness Responsible: M.A. Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 DEPRECIATIONACCRUALRATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF JULY 31,2004

DATA: **\_X\_**BASE PERIOD \_\_\_\_ FORECASTEDPERIOD **TYPE** OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED \_X\_REVISED WORKPAPERREFERENCE**NO(S).:** WIP -1 - 3 CENTRAL DIVISION

ENTR/	ALDIVISION								
			Adiusted	Jurisdiction	Current	Calculated		Average	
ine			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	3031	Other P/E intangibles	\$125,793	\$39,305	10.00%	\$12,579			
4	3036	Other P/E Comprehensive Studies	282,824	174,150	12.50%	35,353			
5	311	SS Structures and improvements	265,573	(50,326)	3.14%	8,339	0%	30.6	
6	312	Coll and Impounding Reservoir	1,013,271	257,514	2.20%	22,292	0%	40.8	R2
7	313	Lake, River, and Other Intakes	581,930	76,707	2.15%	12,511	0%	32.6	R2
8	314	Wells and Springs	. 0	0	0.00%	0	0%	0.0	••=
9	316	Supply Mains	5,069,822	766,920	1.11%	56,275	-5%	91.0	R1
10									
11	321	Pumping Structures and Improvements	4,441,292	1,252,619	2.32%	103,038	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0	0%	0.0	
13	323.2	Other Power Production Equipment	572,278	221,134	3.35%	19,171	0%	23.9	R1
14	325	Electric Pumping Equipment	9,419,809	3,565,743	3.71%	349,475	-8%	27.0	L2
15	326	Diesel Pumping Equipment	594,512	253,696	3.08%	18,311	-8%	30.0	 L2
16	328.2	Gasoline Pumping Equipment	0	0	0.00%	0	0%	0.0	
17	328,3	Other Pumping Equipment	0	0	0.00%	0	0%	0.0	
18	3541	Collection System Structures - Sewer	0	0	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20									
21	331	WT Structures and Improvements	7,961,564	1,099,986	1.79%	142,512	-10%	53.9	R1
22	332	Water Treatment Equipment	24,234,837	10,147,970	4.03%	976,664	-20%	25.6	R1
23	334	Water Treatment - GAC	0	0	0.00%	0	0%	0.0	
24						-			
25	341	T & D Structures and Improvements	724,970	274,463	5.65%	40,961	0%	17.7	R1
26	342	Dist Res and Standpipes	6,576,156	1,680,789	2.20%	144,675	-10%	38.6	L1
27	343	T & D Mains	108,179,969	16,834,988	1.18%	1,276,524	-4%	79.0	LO, R2, R3
28	345	Services	15,680,275	10,114,218	4.23%	663,276	-159%	55.1	R3
29	346	Meters	2,100	233	2.73%	57	0%	0.0	110
30	346.1	Meters - Bronze Case	33,115	3,679	1.02%	338	16%	4.5	L1
31	346.2	Meters - Plastic Case	1,406,355	156,231	4.97%	69,896	0%	16.0	L1
32	346.3	Meters - Other	4,121,242	457,827	2.35%	96.849	16%	25.6	LO
33	347	Meter Installations	13,098,821	3,143,582	2.44%	319,611	-53%	54.1	R3
34	348	Hydrants	7,454,511	1,974,173	2.58%	192,326	-36%	48.0	L2
35			.,,		2.00%	.02.020	0070	-0.0	LL

49 50 SCHEDULE**B-3.2** PAGE 1 OF 12 Witness Responsible: MA Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 DEPRECIATIONACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF JULY 31,2004

## DATA: \_X\_BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL \_\_ UPDATED \_X\_REVISED WORKPAPER REFERENCENO(S).: W/P - 1-3 CENTRAL DIVISION

			Adjusted.	Jurisdiction	Cuurent	Calculated		Average	
е			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
0.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
	390.1	Office Structures	3,903,843	641,783	1.68%	65,585	0%	45.8	R2
	390.2	Stores, Shop & Garage Structures	991,015	162,921	1.65%	16,352	0%	57.0	R2
	390.3	Misc Structures	808,115	132,852	3.97%	32,082	0%	17.3	R2
	391.1	Office Furniture	670,035	382,879	4.05%	27,136	3%	19.4	L1
	391.2	Mainframe Computer & Periph Equipment	36,580	20,903	11.94%	4,368	17%	5.7	SO
	391.21	Personal Computer & Periph Equipment	1,216,888	695,368	16.73%	203,585	17%	3.0	SO
)	391.22	Other Office Machines and Equipment	327,644	187,226	3.47%	11,369	0%	0.0	SO
1	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	SO
2	391.25	Mainframe Software	3,924,029	2,242,314	21.06%	826,401	0%	3.7	SO
	391.26	Personal Computer Software	672,344	384,199	22.20%	149,260	0%	3.2	SO
	391.28	Other Software	680,284	388,736	21.15%	143,880	0%	3.8	SO
	391.3	Other Office	140,933	80,534	6.95%	9,795	3%	10.1	R1
5	392.11	Transportation Equipment - Light Trucks	1,294,360	1,009,585	14.16%	183,281	30%	2.9	S2
	392.12	Transportation Equipment - Heavy Trucks	657,340	512,717	12.59%	82,759	25%	4.1	R4
	392.2	Transportation Equipment - Cars	67,769	52,859	20.28%	13,744	23%	1.9	R3
	392.3	Other Transportation Equipment	51,670	40,302	14.37%	7,425	0%	5.0	L1
	393	Stores Equipment	35,547	26,282	3.88%	1,379	0%	16.5	L1
	394	Tools, Shop, and Garage Equipment	792,781	449,421	7.10%	56,287	0%	10.8	S0
2	395	Laboratory Equipment	899,427	379,457	10.94%	98,397	-3%	8.6	L3
	396	Power Operated Equipment	512,488	392,438	9.13%	46,790	24%	6.9	R2
Ļ	397	Communication Equipment	1,859,461	335,399	4.79%	89,068	0%	10.8	L3
5	397.1	CommunicationEquipment	0	0	4.79%	0	0%	10.8	L3
	397.2	CommunicationEquipment	0	0	4.79%	0	0%	10.8	L3
	398	Misc Equipment	545,149	128,031	4.71%	25,677	0%	16.4	LO
	399	Other Tanaible Prowerty	133,282	213,212	20.89%	27,843	0%	7.3	L1
)		BWA Acauisition	0	447,969					
)					-				
1			\$232,062,003	\$61,752,988		\$6,683,496			

Adjusted jurisdiction plant investment represents UPIS net of Non-DepreciablePlant and Contributions in Aid of Construction Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

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SCHEDULE B-3.2 PAGE 2 OF 12 Witness Responsible: MA. Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 PROPOSEDDEPRECIATIONACCRUALRATESANDACCUMULATEDBALANCESBYACCOUNT AS OF NOVEMBER 30.2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE**NO(S).: W/P-1-3** <u>CENTRAL DIVISION</u>

ENTRA	AL DIVISION									
			Adjusted J		Current	Calculated		Average		
ine			Plant	Accumulated		Depreciation	% Net	Service	Curve	
lo.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form	
1										
2										
3	3031	Other P/E Intangibles	\$125,793	\$51,881	10.00%					
4	3036	Other P/E Comprehensive Studies	282,824	209,502	12.50%					
5	311	SS Structures and Improvements	265,573	(38,556)	3.14% \$		0%	30.6		
6	312	Coll and Impounding Reservoir	1,013,271	287,241	2.20%	22,292	0%	40.8	R2	
7	313	Lake, River, and Other Intakes	581,930	93,394	2.15%	12,511	0%	32.6	R2	
8	314	Wells and Springs	0	0	0.00%	0				
9	316	Supply Mains	5,069,822	841,959	1.11%	56,275	-5%	91.0	R1	
10										
11	321	Pumping Structures and Improvements	4,450,646	1,390,224	2.32%	103,255	-10%	41.9	R3	
12	322	Boiler Plant Equipment	0	0	0.00%	0				
13	323.2	Other Power Production Equipment	572,278	246,701	3.35%	19,171	0%	23.9	R1	
14	325	Electric Pumping Equipment	9,449,809	4,031,179	3.71%	350,588	-8%	27.0	L2	
15	326	Diesel Pumping Equipment	594,512	278,327	3.08%	18,311	-8%	30.0	L2	
16	328.2	Gasoline Pumping Equipment	0	(30,925)	0.00%	0				
17	328.3	Other Pumping Equipment	0	0	0.00%	0				
18	3541	Collection System Structures - Sewer	0	0	0.00%	0				
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0				
20										
21	331	WT Structures and Improvements	8,036,215	902,426	1.79%	143,848	-10%	53.9	R1	
22	332	Water Treatment Equipment	24,609,377	11,450,184	4.03%	991,758	-20%	25.6	R1	
23	334	Water Treatment - GAC	0	0	0.00%	. 0				
24										
25	341	T & D Structures and Improvements	781,133	330,163	5.65%	44,134	0%	17.7	R1	
26	342	Dist Res and Standpipes	10,769,488	1,902,600	2.20%	236,929	-10%	38.6	L1	
27	343	T & D Mains	121,385,560	18,931,061	1.18%	1,432,350	-4%	79.0	LO, R2, R3	
28	345	Services	30,734,786	11,783,432	4.23%	1,300,081	-159%	55.1	R3	
29	346	Meters	12,100	1,193	2.73%	330	0%			
30	346,1	Meters - Bronze Case	33,115	3,265	1.02%	338	16%	4.5	L1	
31	346.2	Meters - Plastic Case	2,273,805	224,218	4.97%	113,008	0%	16.0	L1	
32	346.3	Meters - Other	4,345,909	428,546	2.35%	102,129	16%	25.6	LO	
33	347	Meter installations	14,436,021	3,589,319	2.44%	352,239	-53%	54.1	R3	
34	348	Hydrants	8,505,663	2,268,264	2.58%	219,446	-36%	48.0	L2	
25	210	,				• • •				

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SCHEDULEB-3.2 PAGE 3 OF 12 Witness Responsible: M.A. Miller

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF NOVEMBER 30, 2005

#### DATA: \_\_\_\_ BASE PERIOD \_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_\_\_ UPDATED \_X\_ REVISED WORKPAPER REFERENCE NO(S).: W/P-1-3 CENTRAL DIVISION

			Adjusted .	Jurisdiction	Current	Calculated		Average	
Line		,	Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	390.1	Office Structures	3,919,843	572,835	1.68%	65,853	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	991,015	144,824	1.65%	16,352	0%	57.0	R2
6	390.3	Misc Structures	2,145,866	313,591	3.97%	85,191	0%	17.3	R2
7	391.1	Office Furniture	670,035	517,371	4.05%	27,136	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	46,580	35,967	11.94%	5,562	17%	5.7	SO
Э	391.21	Personal Computer & Periph Equipment	1,077,733	832,178	16.73%	180,305	17%	3.0	SO
10	391.22	Other Office Machines and Equipment	327,644	252,992	3.47%	11,369	0%	0.0	SO
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	SO
12	391.25	Mainframe Software	4,535,082	3,501,790	21.06%	955,088	0%	3.7	SO
3	391.26	Personal Computer Software	672,344	519,154	22.20%	149,260	0%	3.2	SO
4	391.28	Other Software	680,284	525,285	21.15%	143,880	0%	3.8	SO
5	391.3	Other Office Equipment	140,933	108,822	6.95%	9,795	3%	10.1	R1
6	392.11	Transportation Equipment - Light Trucks	1,343,110	1,236,179	14.16%	190,184	30%	2.9	S2
7	392.12	Transportation Equipment - Heavy Trucks	747,340	687,841	12.59%	94,090	25%	4.1	R4
8	392.2	Transportation Equipment - Cars	39,769	36,603	20.28%	8,065	23%	1.9	R3
9	392.3	Other Transportation Equipment	51,670	47,556	14.37%	7,425	0%	5.0	L1
0	393	Stores Equipment	35,547	28,122	3.88%	1,379	0%	16.5	L1
1	394	Tools, Shop, and Garage Equipment	856,341	527,115	. 7.10%	60,800	0%	10.8	SO
2	395	Laboratory Equipment	1,042,462	517,654	10.94%	114,045	-3%	8.6	L3
3	396	Power Operated Equipment	512,488	454,816	9.13%	46,790	24%	6.9	R2
4	397	Communication Equipment	1,886,661	454,672	4.79%	90,371	0%	10.8	L3
5	397.1	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
6	397.2	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
7	398	Misc Equipment	558,149	162,498	4.71%	26,289	0%	16.4	LO
8	399	Other Tangible Property	133,282	249,846	20.89%	27,843	0%	7.3	L1
29		BWA Acquisition	0	447,969					
30									
31			\$270,335,191	\$71,089,895		\$7,844,404			
~~									

Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions In Aid of Construction. Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

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SCHEDULE B-3.2 PAGE 4 OF 12 Witness Responsible: M.A. Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 200400103 DEPRECIATIONACCRUAL RATES AND ACCUMULATEDBALANCES BY ACCOUNT AS OF JULY 31,2004

TRI-VILLAGE									
			Adiusted Ju	risdiction	Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	3031	Other P/E intangibles	\$-	\$0	10,00%	<b>\$</b> 0			
4	3036	Other PIE Comprehensive Studies	0	0	12.50%	0			
5	311	SS Structures and Improvements	0	(52,618)	3.14%	0	0%	30.6	
6	312	Coll and Impounding Reservoir	246,811	0	2.20%	5,430	0%	40.8	R2
7	313	Lake, River, and Other Intakes	445,076	0	2.15%	9,569	0%	32.6	R2
8	314	Wells and Springs	332,796	0	0.00%	0	0%	0.0	
9	316	Supply Mains	0	0	1.11%	0	-5%	91.0	R1
10									
11	321	Pumping Structures and Improvements	0	0	2.32%	0	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0	0%	0.0	
13	323.2	Other Power Production Equipment	0	0	3.35%	0	0%	23.9	R1
14	325	Electric Pumping Equipment	126,875	14,511	3.71%	4,707	-8%	27.0	L2
15	326	Diesel Pumping Equipment	0	0	3.08%	0	-8%	30.0	L2
16	328.2	Gasoline Pumping Equipment	0	0	0.00%	0	0%	0.0	
17	328.3	Other Pumping Equipment	0	0	0.00%	0	0%	0.0	
18	3541	Collection System Structures - Sewer	0	0	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20									
21	331	WT Structures and Improvements	0	0	1.79%	0	-10%	53.9	R1
22	332	Water Treatment Equipment	51,538	6,403	4.03%	2,077	-20%	25.6	R1
23	334	Water Treatment - GAC	0	0	0.00%	0	0%	0.0	
24									
25	341	T 8 D Structures and Improvements	0	0	5.65%	0	0%	17.7	R1
26	342	Dist Res and Standpipes	857,578	13,389	2.20%	18,867	-10%	38.6	L1
27	343	T 8 D Mains	2,619,586	90,488	1.18%	30,911	-4%	79.0	LO, R2, R3
28	345	Services	129,612	8,503	4.23%	5,483	-159%	55.1	R3
29	346	Meters	0	0	2.73%	0	0%	0.0	
30	346.1	Meters - Bronze Case	0	0	1.02%	0	16%	4.5	L1
31	346.2	Meters- Plastic Case	342,922	38,095	4.97%	17,043	0%	16.0	L1
32	346.3	Meters- Other	9,000	1,000	2.35%	212	16%	25.6	LO
33	347	Meter Installations	6,250	43	2.44%	153	-53%	54.1	R3
34	348	Hydrants	23,018	1,434	2.58%	594	-36%	48.0	L2
25		*		,					

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SCHEDULEB-3.2 PAGE 5 OF 12 Witness Responsible: MA Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: **2004-00103** DEPRECIATIONACCRUALRATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF JULY **31,2004**

#### DATA: \_X\_BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL \_\_\_ UPDATED \_X\_REVISED WORKPAPER REFERENCENO(S).: WIP-1-3 TRI-VILLAGE

IKINILAGE									
			Adiusted Ju		Cuurent	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	390.1	Office Structures	0	0	0.00%	0	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	0.00%	0	0%	57.0	R2
6	390.3	Misc Structures	0	0	0.00%	0	0%	17.3	R2
7	391.1	Office Furniture	0	0	256300.00%	0	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	0.00%	0	17%	5.7	SO
9	391.21	Personal Computer & Periph Equipment	0	0	1594200.00%	0	17%	3.0	SO
10	391.22	Other Office Machines and Equipment	0	0	0.00%	0	0%	0.0	SO
11	391.23	Office Machines and Equipment - Software	0	0	0.00%	0	17%	3.2	SO
12	391.25	Mainframe Software	0	0	0.00%	0	0%	3.7	SO
13	391.26	Personal Computer Software	0	0	0.00%	0	0%	3.2	SO
14	391.28	Other Software	0	0	590700.00%	0	0%	3.8	SO
15	391.3	Other Office	0	0	2318800.00%	0	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	0	Ō	950000.00%	0	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	500000.00%	0	25%	4.1	R4
18	392.2	Transportation Equipment Cars	0	0	0.00%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	0	0	250000.00%	0	0%	5.0	L1
20	393	Stores Equipment	0	0	0.00%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	0	999	956600.00%	0	0%	10.8	SO
22	395	Laboratory Equipment	0	0	0.00%	0	-3%	8.6	L3
23	396	Power Operated Equipment	0	10,050	3570400.00%	0	24%	6.9	R2
24	397	Communication Equipment	0	0	271800.00%	0	0%	10.8	L3
25	397.1	CommunicationEquipment	0	0	0.00%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	0.00%	0	0%	16.4	LO
28	399	Other Tangible Property	0	0	0.00%	0	0%	7.3	L1
29		BWA Acquisition	0	834,073					
30		•			-				
31			\$5 101 060	0000 070		\$95.046			

Adjusted jurisdiction plant investment represents UPIS net of Non-DepreciablePlant and Contributions In Aid of Construction Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

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SCHEDULE **B-3.2** PAGE 6 OF **12** Witness Responsible: MA. Miller

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 PROPOSEDDEPRECIATIONACCRUALRATESANDACCUMULATEDBALANCESBYACCOUNT AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPERREFERENCE **NO(S).:** WIP-1-3 TRI-VILLAGE

'RI-VILLAGE									
			Adiusted J	urisdiction	Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	3031	Other PIE Intangibles	\$0	\$977	0.00%				
4	3036	Other PIE Comprehensive Studies	0	0	0.00%				
5	311	SS Structures and Improvements	0	(38,628)	0.00%	\$ -	0%	30.6	
6	312	Coll and Impounding Reservoir	0	0	24681100.00%	0	0%	40.8	R2
7	313	Lake, River, and Other Intakes	0	0	44507600.00%	0	0%	32.6	R2
8	314	Wells and Springs	0	0	33279600.00%	0			
9	316	Supply Mains	0	0	0.00%	0	-5%	91.0	R1
10									
11	321	Pumping Structures and Improvements	0	0	0.00%	0	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0			
13	323.2	Other Power Production Equipment	0	0	0.00%	0	0%	23.9	R1
14	325	Electric Pumping Equipment	0	20,784	12687500.00%	o	-8%	27.0	L2
15	326	Diesel Pumping Equipment	0	0	0.00%	0	-8%	30.0	L2
16	328.2	Gasoline Pumping Equipment	0	0	0.00%	0	•	00.0	<b></b>
17	328.3	Other Pumping Equipment	0	0	0.00%	0			
18	3541	Collection System Structures - Sewer	0	O	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20									
21	331	WT Structures and Improvements	0	0	0.00%	0	-10%	53.9	R1
22	332	Water Treatment Equipment	0	9,171	5153800.00%	0	-20%	25.6	R1
23	334	Water Treatment- GAC	0	. 0	0.00%	0			
24									
25	341	T & D Structures and Improvements	0	0	0.00%	0	0%	17.7	R1
26	342	Dist Res and Standpipes	0	38,552	85757800.00%	0	-10%	38.6	L1
27	343	T 8 D Mains	0	133,039	294758600.00%	0	-4%	79.0	LO, R2, R3
28	345	Services	0	14,784	14861200.00%	0	-159%	55.1	R3
29	346	Meters	0	. 0	0.00%	0	0%		
30	346.1	Meters - Bronze Case	0	0	0.00%	0	16%	4.5	L1
31	346.2	Meters - Plastic Case	0	0	34392200.00%	0	0%	16.0	L1
32	346.3	Meters - Other	0	0	1050000.00%	0	16%	25.6	LO
33	347	Meter	0	181	825000.00%	0	-53%	54.1	R3
34	348	Hydrants	0	2,113	2301800.00%	0	-36%	48.0	L2
35		2 · · · · · · · ·	0	2,	2001000.00%	•	-00 /0	10.0	L <u>2</u>

SCHEDULE B-3.2 PAGE 7 OF 12 Witness Responsible: MA. Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 DEPRECIATIONACCRUALRATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF NOVEMBER 30,2005

#### DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCENO(S).: W/P-1-3 TRI-VILLAGE

TRI-VILLAGE									•
			Adiusted Ju	risdiction	Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3									
4	390.1	Office Structures	0	0	0.00%	0	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	0.00%	0	0%	57.0	R2
6	390.3	Misc Structures	0	0	0.00%	0	0%	17.3	R2
7	391.1	Office Furniture	0	0	256300.00%	0	3%	19.4	L1
8	391.2	MainframeComputer & Periph Equipment	0	0	0.00%	0	17%	5.7	SO
9	391.21	Personal Computer & Periph Equipment	0	0	1594200.00%	0	17%	3.0	SO
10	391.22	Other Office Machines and Equipment	0	0	0.00%	0	0%	0.0	SO
11	391.23	Office Machines and Equipment - Software	0	O	0.00%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	0.00%	0	0%	3.7	SO
13	391.26	Personal Computer Software	0	0	0.00%	0	0%	3.2	SO
14	391.28	Other Software	0	0	590700.00%	0	0%	3.8	SO
15	391.3	Other Office Equipment	0	0	2318800.00%	0	3%	10. <b>1</b>	R1
16	392.11	Transportation Equipment - Light Trucks	0	0	950000.00%	0	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	500000.00%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	0.00%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	0	0	250000.00%	0	0%	5.0	L1
20	393	Stores Equipment	0	0	0.00%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	0	1,791	956600.00%	0	0%	10.8	SO
22	395	Laboratory Equipment	0	0	0.00%	0	-3%	8.6	L3
23	396	Power Operated Equipment	0	14,401	3570400.00%	0	24%	6.9	R2
24	397	CommunicationEquipment	0	0	271800.00%	0	0%	10.8	L3
25	397.1	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
27	398	Misc Equipment	0	195	0.00%	0	0%	16.4	LO
28	399	Other Tangible Property	0	0	0.00%	0	0%	7.3	L1
29		BWA Acquisition	0	834,073					
30					-				
31			\$0	\$1,030,456		\$0			
22					-				

Adjusted jurisdiction plant investment represents UPIS net of Non-DepreciablePlant and Contributions In Aid of Construction. Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

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SCHEDULE **B-3.2** PAGE 8 OF 12 Witness Responsible: **M.A.** Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 DEPRECIATIONACCRUAL RATES AND ACCUMULATEDBALANCES BY ACCOUNT AS OF JULY 31,2004

DATA: \_X\_BASE PERIOD \_\_\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_**ORIGINAL** \_\_\_UPDATED\_X\_ REVISED WORKPAPERREFERENCE**NO(S).:** WIP-1-3 ELK LAKE

			Adiusted Ju	urisdiction	Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	3031	Other PIE Intangibles	\$3,838	\$7,276	10.00%	\$384			
4	3036	Other P/E Comprehensive Studies	0	0	12.50%	0			
5	311	SS Structures and improvements	27,734	14,717	3.14%	871	0%	30.6	
6	312	Coll and Impounding Reservoir	0	0	2.20%	0	0%	40.8	R2
7	313	Lake, River, and Other Intakes	0	0	2.15%	0	0%	32.6	R2
8	314	Wells and Springs	0	0	0.00%	0	0%	0.0	
9	316	Supply Mains	14,520	11,449	1.11%	161	-5%	91.0	R1
10									
11	321	Pumping Structures and Improvements	0	0	2.32%	0	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0	0%	0.0	
13	323.2	Other Power Production Equipment	0	0	3.35%	0	0%	23.9	R1
14	325	Electric Pumping Equipment	15,100	19,887	3.71%	560	-8%	27.0	L2
15	326	Diesel Pumping Equipment	0	0	3.08%	0	-8%	30.0	, L2
16	328.2	Gasoline Pumping Equipment	0	0	0.00%	0	0%	0.0	
17	328.3	Other Pumping Equipment	0	0	0.00%	0	0%	0.0	
18	3541	Collection System Structures - Sewer	0	0	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20									
21	331	WT Structures and Improvements	7,618	0	1.79%	136	-10%	53.9	R1
22	332	Water Treatment Equipment	0	3,827	4.03%	0	-20%	25.6	R1
23	334	Water Treatment - GAC	0	0	0.00%	0	0%	0.0	
24									
25	341	T 8 D Structures and Improvements	0	0	5.65%	0	0%	17.7	R1
26	342	Dist Res and Standpipes	30,749	19,098	2.20%	676	-10%	38.6	L1
27	343	T & D Mains	145,823	105,130	1.18%	1,721	-4%	79.0	LO, R2, R3
28	345	Services	0	71,369	4.23%	0	-159%	55.1	R 3
29	346	Meters	0	0	2.73%	0	0%	0.0	
30	346.1	Meters - Bronze Case	0	0	1.02%	0	16%	4.5	L1
31	346.2	Meters - Plastic Case	0	0	4.97%	0	0%	16.0	L1
32	346.3	Meters - Other	56,623	6,290	2.35%	1,331	16%	25.6	LO
33	347	Meter Installations	0	0	2.44%	0	-53%	54.1	R3
34	348	Hydrants	13,900	11.664	2.58%	359	-36%	48.0	L2
35									

Exhibit 37 B Page 57 of 90

SCHEDULE B-3.2 PAGE 9 OF 12

Witness Responsible: MA. Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 DEPRECIATIONACCRUALRATES AND ACCUMULATEDBALANCES BY ACCOUNT AS OF JULY 31,2004

DATA: **\_X\_**BASE PERIOD \_\_\_\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_UPDATED \_**X\_**REVISED WORKPAPER REFERENCE**NO(S).:** WIP - 1-3 ELK LAKE

ELKLAKE									
			Adjusted Ju		Cuurent	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No.	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3		<b>O</b> 17 0		_				15.0	70
4	390.1	Office Structures	0	0	1.68%	0	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	1.65%	0	0%	57.0	R2
6	390.3	Misc Structures	0	0	3.97%	0	0%	17.3	R2
7	391.1	Office Furniture	0	0	4.05%	0	3%	19.4	L1
8	391.2	MainframeComputer & Periph Equipment	0	0	11.94%	o	17%	5.7	SO
9	391.21	Personal Computer & Periph Equipment	0	0	16.73%	0	17%	3.0	SO
10	391.22	Other Office Machines and Equipment	0	0	3.47%	0	0%	0.0	SO
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	SO
12	391.25	Mainframe Software	0	0	21.06%	0	0%	3.7	SO
13	391.26	Personal Computer Software	0	0	22.20%	0	0%	3.2	SO
14	391.28	Other Software	0	0	21.15%	0	0%	3.8	SO
15	391.3	Other Office	0	0	6.95%	0	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	7,445	5,807	14.16%	1,054	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	12.59%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	20.28%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	0	0	14.37%	0	0%	5.0	L1
20	393	Stores Equipment	0	0	3.88%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	0	0	7.10%	0	0%	10.8	SO
22	395	Laboratory Equipment	0	0	10.94%	0	-3%	8.6	L3
23	396	Power Operated Equipment	0	0	9.13%	0	24%	6.9	R2
24	397	CommunicationEquipment	0	0	4.79%	0	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4,79%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4,79%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	4.71%	0	0%	16.4	LO
28	399	Other Tangible Property	0	966	20.89%	0	0%	7.3	L1
29		BWA Acquisition	0	0		-			
30					-				
31			\$323,350	\$277.480		\$7,253			
					=				

Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions In Aid of Construction. Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

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SCHEDULE**B-3.2** PAGE **10** OF **12** Witness Responsible: MA. Miller

### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: WIP-1-3 ELK LAKE

## PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF NOVEMBER 30,2005

		Adiusted Ju		Current	Calculated		Average		
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No	Account Title	Investment	Reserve	Rate	Expense	Salvage	Life	Form
1									
2									
3	3031	Other PIE Intangibles	\$3,838	\$7,276	0.00%				
4	3036	Other PIE Comprehensive Studies	0	0	0.00%				
5	311	SS Structures and Improvements	27,734	14,717	0.00%		0%	30.6	
6	312	Coll and Impounding Reservoir	0	0	0.00%	0	0%	40.8	R2
7	313	Lake, River, and Other Intakes	0	0	0.00%	0	0%	32.6	R2
8	314	Wells and Springs	0	0	0.00%	0			
9	316	Supply Mains	14,520	11,449	0.00%	0	-5%	91.0	R1
10									
11	321	Pumping Structures and Improvements	0	0	0.00%	0	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0			
13	323.2	Other Power Production Equipment	0	0	0.00%	0	0%	23.9	R1
14	325	Electric Pumping Equipment	15,100	19,887	0.00%	0	-8%	27.0	L2
15	326	Diesel Pumping Equipment	0	0	0.00%	0	-8%	30.0	12
16	328.2	Gasoline Pumping Equipment	0	0	0.00%	O			
17	328.3	Other Pumping Equipment	-0	0	0.00%	0			
18	3541	Collection System Structures - Sewer	0	0	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20				4					
21	331	WT Structures and Improvements	7,618	3,827	0.00%	0	-10%	53.9	R1
22	332	Water Treatment Equipment	0	#REF!	0.00%	0	-20%	25.6	R1
23	334	Water Treatment - GAC	0	0	0.00%	0			
24									
25	341	T & D Structures and Improvements	0	0	.0.00%	0	0%	17.7	R1
26	342	Dist Res and Standpipes	30,749	19,098	0.00%	0	-10%	38.6	L1
27	343	T & D Mains	145,823	105,130	0.00%	0	-4%	79.0	LO, R2, R3
28	345	Services	0	71,369	0.00%	0	-159%	55.1	R3
29	346	Meters	0	0	0.00%	0	0%		
30	346.1	Meters - Bronze Case	0	0	0.00%	0	16%	4.5	L1
31	346.2	Meters - Plastic Case	0	0	0.00%	0	0%	16.0	L1
32	346.3	Meters - Other	56,623	4,681	0.00%	0	16%	25.6	LO
33	347	Meter Installations	0	0	0.00%	0	-53%	54.1	R3
34	348	Hydrants	13,900	11,664	0.00%	0	-36%	48.0	L2
		•							

SCHEDULE B-3.2 PAGE 11 OF 12

Witness Responsible: M.A. Miller

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF NOVEMBER 30,2005

#### DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCENO(S).: W/P-1-3 ELK LAKE

ELNLANE									
			Adiusted J	urisdiction	Current	Calculated		Average	
Line			Plant	Accumulated	Accrual	Depreciation	% Net	Service	Curve
No.	Acct No	Account Title	Investment	Reserve	Rate	Éxpense	Salvage	Life	Form
1									
2									
3									
4	390.1	Office Structures	0	0	0.00%	0	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	0.00%	0	0%	57.0	R2
6	390.3	Misc Structures	0	0	0.00%	0	0%	17.3	R2
7	391.1	Office Furniture	0	O	0.00%	0	3%	19.4	∟1
8	391.2	MainframeComputer & Periph Equipment	0	0	0.00%	0	17%	5.7	SO
9	391.21	Personal Computer & Periph Equipment	0	0	0.00%	0	17%	3.0	SO
10	391.22	Other Office Machines and Equipment	0	0	0.00%	0	0%	0.0	SO
11	391.23	Office Machines and Equipment - Software	0	0	0.00%	0	17%	3.2	SO
12	391.25	Mainframe Software	0	0	0.00%	0	0%	3.7	SO
13	391.26	Personal Computer Software	0	0	0.00%	0	0%	3.2	SO
14	391.28	Other Software	0	0	0.00%	0	0%	3.8	SO
15	391.3	Other Office Equipment	0	0	0.00%	0	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	7,445	6,852	0.00%	0	30%	2.9	S2
17	392.12	Transportat~orEquipment - Heavy Trucks	0	0	0.00%	0	25%	4.1	R4
18	392.2	Transportat~orEquipment - Cars	0	0	0.00%	0	23%	1.9	R3
19	392.3	Other Transportat~orEquipment	0	0	0.00%	0	0%	5.0	L1
20	393	Stores Equipment	0	0	0.00%	0	0%	16.5	L1
- 21	394	Tools. Shop, and Garage Equipment	0	0	0.00%	0	0%	10.8	SO
22	395	Laboratory Equipment	0	0	0.00%	0	-3%	8.6	L3
23	396	Power Operated Equipment	0	. 0	0.00%	0	24%	6.9	R2
24	397	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
25	397.1	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	0.00%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	0.00%	0	0%	16.4	LO
28	399	Other Tangible Property	0	966	0.00%	0	0%	7.3	L1
29		BWA Acquisition	0	0					
30					•				
31			\$319.512	#RFFI		\$0			
22					-				

Adjusted jurisdiction plant investment represents UPIS net of Non-DepreciablePlant and Contributions In Aid of Construction. Current depreciation rates based on rates approved by the Commissionin Case No. 95-554.

 $\begin{array}{c} 20\\ 21\\ 22\\ 23\\ 25\\ 26\\ 27\\ 28\\ 9\\ 30\\ 31\\ 32\\ 33\\ 34\\ 55\\ 6\\ 37\\ 38\\ 9\\ 40\\ 142\\ 43\\ 44\\ 45\\ 6\\ 47\\ 48\\ 49\\ \end{array}$ 

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SCHEDULE B-3.2 PAGE 12 OF 12 Witness Responsible: M.A. Miller

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 CONSTRUCTION WORK IN PROGRESS AS OF JULY 31,2004

DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_ORIGINAL \_\_UPDATED \_X\_REVISED WORKPAPER REFERENCE NO(S).: WIP-1-5 CENTRAL DIVISION

SCHEDULE B-4 PAGE 1 OF 7 Witness Responsible: MA Miller IL. Bridwell

				Accumulated Co			Total	Estimated
ine	Project		Construction	AFUDC	Indirect Total	Jurisdictional	Jurisdictional	Percent
No	Number	Description of Project	Amount		Costs	Percent	Cost	Complete
1								
2	12020080	Mains	\$582,438		\$582,		\$582,438	NA
3	12020080	Services	46,068	-	\$46,		\$46,068	NA
4	12020080	Hydrants	7,462	-	\$7,		\$7,462	NA
5	12020081	Replacements/Relocations at Company Expense	61,624	2,273	\$63,	397	\$63,897	NA
6	12020082	Main Extensions at Company Expense	27,179	1,720	\$28,	399	\$28,899	NA
7	12020083	Hydrants	5,674		\$5,	674	\$5,674	NA
8	12020084	New Hydrants	31,864	762	\$32,	626	\$32,626	NA
9	12020085	Renewed Services	40,000	-	\$40,	000	\$40,000	NA
10	12020086	New Services	149,104	-	\$149,	104	\$149,104	NA
11	12020087	Replaced Meters and Meter Settings	110,102	-	\$110,	102	\$110,102	NA
12	12020088	New Meters and Meter Installations	77,936	-	\$77,	936	\$77,936	NA
13	12020089	ITS Equipment & Systems	6,243	-	\$6,	243	\$6,243	NA
14	12020091	Vehicles	-	-		\$0	\$0	NA
15	12020092	Tools & Equipment	6,237	-	\$6,	237	\$6,237	NA
16	12020093	Process Plant replacements	-	-		\$0	\$0	NA
17	12020094	Process Plant additions	-	-		\$0	\$0	NA
18	12020003	Harrodsburg Road relocation	-	-		\$0	\$0	NA
19	12020101	Security System Improvements	-	-		\$0	\$0	NA
20	12020102	Clays Mill Ground Storage Tank 3.0 MG	-			\$0	\$0	NA
21	12020103	SCADA Improvements	-			\$0	\$0	NA
22	12020104	Scott County Mains	-	-		\$0	\$0	NA
23	12020105	Russell Cave Road Tank	249,659	-	\$249,		\$249,659	26.28%
24	12020110	Richmond Road Station Hydraulics		-	+=,	\$0	\$0	NA
25	12020201	Leestown Road Main Improvements	195,572	3,359	\$198		\$198,931	32.29%
26	12020202	Major Highway Relocations				\$0	\$0	NA
27	12020302	Major Highway Relocations	-			\$0	\$0	NA
28	12020303	Electrical Reliability upgrades/system reliability	638,314	115	\$638		\$638,429	63.21%
29	12020204	Source of Supply Project	369,597	-	\$369		\$369,597	100.00%
30	12029619	Customer Service Software	1,949	~	\$1.		\$1,949	100.00%
31	12029801	Integrated Resource Project	249,506	13,474	\$262		\$262,980	100.00%
32	12029808	Surge Protection KRS	67,863	824	\$68		\$68,687	100.00%
33	12029809	Upgrade Cart Winch KRS	65,835	524	\$65		\$65,835	100.00%
34	12020301	Elevated Storage Tank 2 MG	135,208		\$135		\$135,208	12.29%
35	12020404	Business Process Efficiency Project & Orcom Budget	172,293		\$172		\$172,293	27.35%
36	12020404	Major Highway Relocations	150,710		\$172		\$172,285	37.68%

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\$3,448,437 \$22,527 \$0 \$3,470,964
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Note: Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months. \$3,470,964

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 CONSTRUCTION WORK IN PROGRESS AS OF NOVEMBER 30,2005

## DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL \_\_ UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: WIP-1-5 CENTRAL DIVISION

Mains

Description of Project

PAGE 2 OF 7 onsible: MA. Miller / L Bridwell	Witness F						
Estimated	Total			Costs	AccumulatedC		-
Percent Complete	Jurisdictional Cost	Jurisdictional Percent	Total Costs	Indirect Costs	AFUDC Capitalized	Construction Amount	
N/A	754,095	100%_	\$754,095		\$0	\$754,095	
N/A	31,892		\$31,892		0	31,892	
N/A	7,720		\$7,720		0	7,720	
N/A	118		\$118		0	118	
N/A	4		\$4		0	4	
NIA	107,198		\$107,198		0	107,198	
N/A	61,498		\$61,498		0	61,498	
N/A	9,385		\$9,385		0	9,385	
N/A	60,346		\$60,346		0	60,346	
N/A	102,837		\$102,837		0	102,837	
N/A	242,851		\$242,851		0	242,851	
N/A	33,842		\$33,842		0	33,842	
NIA	45		\$45		0	45	
N/A	116,298		\$116,298		0	116,298	
N/A	78,434		\$78,434		0	78,434	
N1/A	2 756		<b>00 750</b>		0	0.750	

2	12020080	Mains	\$754,095	\$U	\$754,095 100%	154,095	IN/A
3	12020080	Services	31,892	0	\$31,892	31,892	N/A
4	12020080	Hydrants	7,720	0	\$7,720	7,720	N/A
5	12020080	Land	118	0	\$118	118	N/A
6	12020080	Elevated Tanks & Standpipes	4	0	\$4	4	N/A
7	12020081	Mains	107,198	0	\$107,198	107,198	NIA
8	12020082	Mains	61,498	0	\$61,498	61,498	N/A
9	12020083	Hydrants	9,385	0	\$9,385	9,385	N/A
10	12020084	Hydrants	60,346	0	\$60,346	60,346	N/A
11	12020085	Services	102,837	0	\$102,837	102,837	N/A
12	12020086	Services	242,851	0	\$242,851	242,851	N/A
13	12020087	Meters Plastic Case	33,842	0	\$33,842	33,842	N/A
14	12020087	Meter Other	45	0	\$45	45	NIA
15	12020087	Meter Installations	116,298	0	\$116,298	116,298	N/A
16	12020088	Meters Plastic Case	78,434	0	\$78,434	78,434	N/A
17	12020088	Meter Other	3,756	0	\$3,756	3,756	N/A
18	12020088	Meter Installations	55,138	0	\$55,138	55,138	N/A
19	12020089	Computers& Periph Mainframe	657	0	\$657	657	N/A
20	12020089	Computers & Periph Personal	9,566	0	\$9,566	9,566	NIA
21	12020089	Communication Equip-non-tele	338	0	\$338	338	N/A
22	12020089	Misc Equipment	2	0	\$2	2	NIA
23	12020090	Misc Equipment	1,630	0	\$1,630	1,630	N/A
24	12020090	Office Structures	1,923	0	\$1,923	1,923	N/A
25	12020090	Misc Structures	1,086	0	\$1,086	1,086	N/A
26	12020090	CommunicationEquipment Non-Telephone	1,793	0	\$1,793	1,793	N/A
27	12020091	Trans Equipment Light Trucks	4,075	0	\$4,075	4,075	N/A
28	12020091	Trans Equipment Other	1,629	0	\$1,629	1,629	N/A
29	12020091	Trans Equipment Autos	1,086	0	\$1,086	1,086	N/A
30	12020091	Trans Equipment Heavy Trucks	8,821	0	\$8,821	8,821	N/A
31	12020091	Power Operated Equipment	0	0	\$0	0	N/A
32	12020092	Electric pumping equipment	152	0	\$152	152	N/A
33	12020092	WT equipment non-media	3,642	0	\$3,642	3,642	N/A
34	12020092	Tools, Shop, & Garage Equipment	12,349	0	\$12,349	12,349	N/A
35	12020092	Laboratory Equipment	8,976	0	\$8,976	8,976	N/A
36	12020092	MiscellaneousEquipment	580	0	\$580	580	N/A
37	12020093	Electric pumping equipment	2,892	0	\$2,892	2,892	N/A
38	12020093	Water treatment equipment	26,217	0	\$26,217	26,217	N/A
39	12020093	Water Treatment Non-Media	39,855	0	\$39,855	39,855	NIA
40	12020093	Laboratory Equipment	24,010	0	\$24,010	24,010	N/A
41	12020093	Other tangible property	304	0	\$304	304	N/A
42	12020094	Computer software	669	0	\$669	669	N/A
43	12020094	Laboratory Equipment	10,487	0	\$10,487	10,487	N/A
44	12020003	HarrodsburgRoad relocation	0	0	\$0	0	N/A
45	12020107	LEX-Security System Improvem	0	0	\$0		N/A
46		· · ·	\$1,701,857	\$0	\$0 \$1,701,857		
47							

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Line

No.

1 2 Project

Number

12020080

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Note: Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95.000. The construction period may be as little as one week or as long as two months.

SCHEDULE B-4

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 CONSTRUCTION WORK IN PROGRESS AS OF JULY 31,2004

DATA: \_X\_BASE PERIOD \_\_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_\_ ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: WIP-1-5 TRI-VILLAGE

SCHEDULE**B-4** PAGE 3 **OF** 7 Witness Responsible: MA Miller IL. **Bridwell** 

TRI-VILLAGE										
				<u>Accumula</u>	tedCosts			Total	Estimated	
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent	
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete	
1										
2	12300088	New meters and meter installations	\$2,250	\$0		\$2,250	100%	\$2,250	NA	
3	12300111	New Columbus Area	506,630			506,630		\$506,630	23.89%	
4										

\$508,880	\$0	\$0	\$508,880

\$508,880

Note: Budet Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous constructionjobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 CONSTRUCTION WORK IN PROGRESS AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPERREFERENCE**NO(S).:** WIP-1-5 CENTRAL DIVISION

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CENTRAL DIVISIO	N									
				Accumula	ted Costs			Total	Estimated	
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent	
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete	
1										
2	12020102	LEX-Clays Mill Tank 3.0 MG	(99,738)	0		(99,738)	100%	(99,738)	N/A	
3	12020103	LEX-SCADA Improvements	(9,125)	\$0		(9,125)		(9,125)	N/A	
4	12020105	LEX-RussellCave Road Tank	0	0		0		0	N/A	
5	12020105	LEX-Russell Cave Road Tank	(194,444)	0		(194,444)		, (194,444)	N/A	
6	12020110	LEX-RichmondRd Stat Hyd	(11)	0		(11)		(11)	N/A	
7	12020201	Lesstown Rd Main Impr	0	0		0		0	N/A	
8	12020201	Lesstown Rd Main Impr	(85,404)	0		(85,404)		(85,404)	N/A	
9	12020202	LEX-MajorHighway Relocation	(4)	0		(4)		(4)	N/A	
10	12020203	LEX-Rpl Travel Screen Housing	(62,334)	0		(62,334)		(62,334)	N/A	
11	12020204	LEX-Source of Supply Proj	1,551,894	74,970		1,626,864		1,626,864	22.95%	
12	12029619	LEX-CustomerService Software	1,769	180		1,949		1,949	100.00%	
13	12029801	LEX-Integrated Resource P	237,984	24,996		262,980		262,980	100.00%	
14	12029808	LEX-Surge Protection KRS	62,159	6,528		68,687		68,687	100.00%	
15	12029809	LEX-Upgrade Cart Winch KRS	59,583	6,252		65,835		65,835	100.00%	
16	12020301	Elevated Storage Tank 2 MG	(374,760)	0		(374,760)		(374,760)	N/A	
17	12020302	Major Highway Relocations	(96)	(12)		(108)		(108)	N/A	
18	12020303	Electrical Reliability Impr	(182,197)	0		(182,197)		(182,197)	N/A	
19	12020404	Business Process Efficiency Project & Orcom Budget	(84,814)	(6,057)		(90,871)		(90,871)	N/A	
20	12020402	Major Highway Relocations	(55,520)	(3,866)		(59,386)		(59,386)	N/A	
21		Major Highway Relocations	317,971	13,591		331,562		331,562	9.96%	
22		Incline Car Replacement@KRS	192,791	5,285		198,076		198,076	10.43%	
23		Ground Storage Tank - 3.0 MG	55,143	835		55,978		55,978	3.34%	
24		Replace Trac-Vac System at RRS	207,637	3,357		210,994		210,994	38.71%	
25		KRS Filter Media Replacement - Hyd 3 & 4	(34,700)	0		(34,700)		(34,700)	N/A	
26		Russell Cave Road Main - 34,000' of 12	416,353	9,941		426 294		426,294	23.68%	

\$2,056,137 \$1,920,137 \$136,000 \$0

\$2,056,137

Note: Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months.

> Exhibit 37 B Page 64 of 90

SCHEDULE**B-4** PAGE 4 OF 7 Witness Responsible: MA Miller IL. **Bridwell** 

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 CONSTRUCTION WORK IN PROGRESS AS OF JULY 31,2004

DATA: **\_X\_**BASE PERIOD\_\_\_\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_**ORIGINAL**\_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCE**NO(S).:** WIP-1-5 <u>ELK LAKE</u>

SCHEDULEB-4 PAGE 5 OF 7 Witness Responsible: MA Miller IL Bridwell

				Accumulated	Costs			Total	Estimated
ine	Project	Description of Designt	Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional Cost	Percent Complete
<u>lo.</u> 1	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	COSI	Complete
2	0		\$0	\$0		\$0_	100%	\$0	NA
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4	0								
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44 45			\$0	\$0	\$0	\$0		\$0	
45 46				Ψ0		φ0	-		
40 47									
47 48		Note: Budet Projects 80 - 94 represent normal	on-aoina construction expendite	ires and are compr	rised of numerou	s construction in	os.		
40		The cost of these projects can range fro	m approximately\$1,000 to \$95.0	00. The construct	tion period may b	e as little as one	week		

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 CONSTRUCTIONWORK IN PROGRESS AS OF NOVEMBER 30,2005

#### DATA: \_\_\_\_\_ BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_ORIGINAL \_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S).: W/P-1-5 TRI VILLAGE

SCHEDULE B-4 PAGE 6 OF 7 Witness Responsible: M.A. Miller IL Bridwell

				Accumulate	ed Costs			Total	Estimated	
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent	
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete	
1										
2	12300080	Mains	4,663	0		4,663	100%	4,663	N/A	
3	12300081	Mains	1,865	0		1,865		1,865	NIA	
4	12300082	Mains	0	0		0		0	N/A	
5	12300083	Hydrants	203	0		203		203	N/A	
6	12300084	Hydrants	0	0		0		0	N/A	
7	12300085	Services	933	0		933		933	N/A	
8	12300086	Services	2,919	0		2,919		2,919	N/A	
9	12300087	Meters Plastic Case	519	0		519		519	N/A	
10	12300088	Meters Plastic Case	953	0		953		953	N/A	
11	12300089	Computers & Periph Personal	332	0		332		332	N/A	
12	12300090	Misc Equipment	405	0		405		405	N/A	
13	12300091	Trans Equipment Light Trucks	608	0		608		608	N/A	
14	12300092	Electric pumping equipment	608	0		608		608	N/A	
15	12300093	Electric pumping equipment	0	0		0		0	N/A	
16	12300094	Laboratory Equipment	0	0		0		0	N/A	
17	12300403	Owen County Main Extensions	160,978	0		160,978		160,978	23.00%	
18										

\$174,986 \$0 \$174,986 \$0

\$174,986

Note: Budget Projects 80- 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months.

#### KENTUCKY-AMERICANWATER COMPANY CASE NO. 2004-00103 CONSTRUCTIONWORK IN PROGRESS AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE **NO(S).: W/P-1-5** ELK LAKE

				Accumulat	ed Costs			Total	Estimated
Line	Project		Construction	AFUDC	Indirect	Total	Jurisdictional	Jurisdictional	Percent
No.	Number	Description of Project	Amount	Capitalized	Costs	Costs	Percent	Cost	Complete
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48 49		Note: Budget Projects 80 - 94 re The cost of these projects	present normal on-going c	onstructionexpend	nures and are cor	nprised of num	who as little as one week		
49 50		or as long as three month	can range nom approxime	αισιγ φ 1.000 IO φ95	,000. The constru	cuon penou ma	ay be as inde as one week		
50		or as long as the month	э.						

SCHEDULE **B-4** PAGE 7 **OF** 7 Witness Responsible: MA **Miller / L Bridwell** 

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF JULY 31,2004

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTEDPERIOD N P E OF FILING: \_\_ ORIGINAL\_\_\_ UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: W/P-1-5 CENTRAL DIVISION

49

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		Date	Estimated	% of	Original	Current	Total	% of Total
_ine	Project	Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1								
2	12020080	NA	NA	NA	NA	NA	582,438	NA
3	12020080	NA	NA	NA	NA	NA	46,068	NA
4	12020080	NA	NA	NA	NA	NA	7,462	NA
5	12020081	NA	NA	NA	NA	NA	63,897	NA
6	12020082	NA	NA	NA	NA	NA	28,899	NA
7	12020083	NA	NA	NA	NA	NA	5,674	NA
8	12020084	NA	NA	NA	NA	NA	32,626	NA
9	12020085	NA	NA	NA	NA	NA	40,000	NA
10	12020086	NA	NA	NA	NA	NA	149,104	NA
11	12020087	NA	NA	NA	NA	NA	110,102	NA
12	12020088	NA	NA	NA	NA	NA	77,936	NA
13	12020089	NA	NA	NA	NA	NA	6,243	NA
14	12020091	NA	NA	NA	NA	NA	0	NA
15	12020092	NA	NA	NA	NA	NA	6,237	NA
16	12020093	NA	NA	NA	NA	NA	0	NA
17	12020094	NA	NA	NA	NA	NA	0	NA
18	12020003	Mar-00	Dec-02	100.00%	100,000	69,803	0	0.00%
19	12020101	Apr-01	Jan-02	100.00%	350,000	659,244	0	0.00%
20	12020102	Mar-01	Jul-04	100.00%	1,600,000	1,600,000	0	0.00%
21	12020103	Sep-02	Jun-04	100.00%	650,000	650,000	0	0.00%
22	12020104	Jun-01	Dec-03	100.00%	1,500,000	2,356,593	0	0.00%
23	12020105	Feb-01	Jul-05	76.00%	1,500,000	1,500,000	249,659	16.64%
24	12020110	Aug-01	Dec-03	100.00%	1,600,000	1,651,323	0	0.00%
25	12020201	Mar-02	Dec-04	85.00%	700,000	700,000	198,931	28.42%
26	12020202	Sep-03	Dec-02	100.00%	2,000,000	3,369,864	0	0.00%
27	12020301	Dec-03	Nov-05	32.00%	2,700,000	2,700,000	135,208	5.01%
28	12020302	Jun-03	Apr-04	100.00%	700,000	510,000	0	0.00%
29	12020303	May-03	Aug-05	54.00%	1,320,000	1,100,000	638,429	58.04%
30	12029619	Dec-96	Dec-03	100.00%	352,200	3,403,518	1,949	0.06%
31	12029801	Feb-99	Jun-04	100.00%	350,000	600,000	262,980	43.83%
32	12029808	Aug-98	Dec-04	92.00%	175,000	85,000	68,687	80.81%
33	12029809	Aug-98	Dec-04	92.00%	480,000	170,000	65,835	38.73%
34	12020404	Jun-04	Dec-04	14.00%	630,000	630,000	172,293	27.35%
35	12020402	Jan-04	Dec-04	58.00%	400,000	400,000	150,710	37.68%
36	12020204	May-01	Dec-07	49.00%	600,000	600,000	369,597	61.60%
37					,			
38								
39					\$17,707,200	\$22,755,345	\$3,470,964	
40								

Note: Investment Projects 80 • 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months. SCHEDULE **B-4.1** PAGE **1** OF 6 Witness Responsible: MA Miller / L. Bridwell

> Exhibit 37 B Page 68 of 90

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL \_\_ UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: WIP-1-5 CENTRAL DIVISION

	Date	Estimated	% of	Original	Current	Total	% of Total
Project	Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
12020080	NA	NA	NA	NA	NA	\$793,707	NA
12020081	NA	NA	NA	NA	NA	107,198	NA
12020082	NA	NA	NA	NA	NA	61,498	NA
12020083	NA	NA	NA	NA	NA	9,385	NA
12020084	NA	NA	NA	NA	NA	60,346	NA
12020085	NA	NA	NA	NA	NA	102,837	NA
12020086	NA	NA	NA	NA	NA	242,851	NA
12020087	NA	NA	NA	NA	NA	150,140	NA
12020088	NA	NA	NA	NA	NA	133,572	NA
12020089	NA	NA	NA	NA	NA	9,566	NA
12020090	NA	NA	NA	NA	NA	3,716	NA
3 12020091	NA	NA	NA	NA	NA	8,821	NA
4 12020092	NA	NA	NA	NA	NA	21,325	NA
5 12020093	NA	NA	NA	NA	NA	90,082	NA
6 12020094	NA	NA	NA	NA	NA	11,156	NA
7 12020003	Mar-00	Dec-02	100.00%	100,000	69,803	0	NA
8 12020107	Jan-01	Feb-02	100.00%	1,050,000	1,221,929	0	0.00%
12020102	Jun-03	Jul-04	100.00%	1,600,000	1,600,000	0	0.00%
0 12020103	Sep-02	Jun-04	100,00%	650,000	650,000	0	0.00%
1 12020105	Feb-01	Jul-05	100.00%	1,500,000	1,500,000	0	0.00%
2 12020110	Aug-01	Dec-03	100.00%	1,600,000	1,651,323	0	0.00%
3 12020201	Mar-02	Dec-04	100.00%	700,000	700,000	9	0.00%
4 12020202	Sep-03	Dec-04 Dec-02	100.00%	2,000,000	3,369,864	9	0.00%
5 12020203		Oct-04	100.00%	450,000	670,000	0	0.00%
6 12020203	Dec-03 Jul-92		100.00%	6,000,000	6,000,000	1,626,864	27.11%
		May-01				1,020,004	0.06%
7 12029619	Dec-96	Dec-03	100.00%	352,200	3,403,518		
8 12029801	Feb-99	Jun-04	100.00%	350,000	600,000	262,980	43.83%
9 12029808	Aug-98	Dec-04	100.00%	175,000	85,000	68,687	80.81%
0 12029809	Aug-98	Dec-04	100.00%	480,000	170,000	65,835	38.73%
12020301	Dec-03	Nov-05	100.00%	2,700,000	2,700,000	0	0.00%
2 12020302	Jun-03	Apr-04	100.00%	700,000	510,000	0	0.00%
3 12020303	May-03	Aug-05	100.00%	1,320,000	1,100,000	0	0.00%
4 12020404	Jun-04	Dec-04	100.00%	630,000	630,000	0	0.00%
5 12020402	Jan-04	Dec-04	100.00%	400,000	400,000	0	0.00%
3 2005 Major Highway Relocations	Jan-05	Dec-05	92.00%	400,000	400,000	331,562	82.89%
Incline Car Replacement@KRS	May-05	Dec-07	22.00%	1,900,000	1,900,000	198,076	10.43%
8 Ground Storage Tank - 3.0 MG	Jul-05	Dec-07	17.00%	1,675,000	1,675,000	55,978	3.34%
9 Replace Trac-Vac System at RRS	Jan-05	Nov-05	100.00%	250,000	250,000	210,994	84.40%
0 KRS Filter Media Replacement - Hyd 3 &	Feb-05	Jul-05	100.00%	250,000	250,000	(34,700)	-13.88%
1 Russell Cave Road Main - 34,000' of 12"	Feb-05	Dec-07	29.00%	1,800,000	1,800,000	426,294	23.68%
2				\$29,032,200	\$33,306,437	\$3,988,585	

49 50

Witness Responsible: MA Miller L Bridwell

SCHEDULEB-4.1 PAGE 2 OF 6

Note: Investment Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1.000 to \$95,000. The construction period may be as little as one week or as long as two months.

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 CONSTRUCTION WORK IN PROGRESS • PERCENT COMPLETE AS OF JULY 31,2004

DATA: \_X\_BASE PERIOD\_\_\_FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPERREFERENCENO(S).: WIP-1-5 TRI VILLAGE

SCHEDULE **B-4.1** PAGE 3 OF 6 Witness Responsible: **M.A.** Miller∎L Bridwell

VILLAGE								
		Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project	Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1								
2	12300080	NA	NA	NA	NA	NA		NA
3	12300081	NA	NA	NA	NA	NA		NA
4	12300082	NA	NA	NA	NA	NA		NA
5	12300083	NA	NA	NA	NA	NA		NA
6	12300084	NA	NA	NA	NA	NA		NA
7	12300085	NA	NA	NA	NA	NA		NA
8	12300086	NA	NA	NA	NA	NA		NA
9.	12300087	NA	NA	NA	NA	NA		NA
10	12300088	NA	NA	NA	NA	NA		NA
11	12300089	NA	NA	NA	NA	NA		NA
12	12300090	NA	NA	NA	NA	NA	2,250	NA
13	12300091	NA	NA	NA	NA	NA		NA
14	12300092	NA	NA	NA	NA	NA		NA
15	12300093	NA	NA	NA	NA	NA		NA
16	12300094	NA	NA	NA	NA	NA		NA
17	12300403	Oct-04	Dec-07	0.00%	700,000	700,000	0	0.00%
18	12300111	Feb-02	Apr-04	100.00%	1,800,000	2,100,000	506,630	24.13%
19			•		.,,	, ,		
20								
21								

Note: Investment Projects 80 • 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months.

> Exhibit 37 B Page 70 of 90

#### KENTUCKY-AMERICANWATER COMPANY CASENO: 200400103 CONSTRUCTIONWORK IN PROGRESS PERCENT COMPLETE AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE MO(S).: WIP-1-5 TRI VILLAGE \_\_\_\_\_

SCHEDULE B-4.1 PAGE 4 OF 6 Witness Responsible: MA. Miller IL. Bridwell

		Date	Estimated	% of	Original	Current	Total	% of Total
Line	Project	Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures
No.	Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.
1								
2	12300080	NA	NA	NA	NA	NA	\$4,663	NA
3	12300081	NA	NA	NA	NA	NA	\$1,865	NA
4	12300082	NA	NA	NA	NA	NA	\$0	NA
5	12300083	NA	NA	NA	NA	NA	\$203	NA
6	12300084	NA	NA	NA	NA	NA	\$0	NA
7	12300085	NA	NA	NA	NA	NA	\$933	NA
8	12300086	NA	NA	NA	NA	NA	\$2.919	NA
9	12300087	NA	NA	NA	NA	NA	\$519	NA
10	12300088	NA	NA	NA	NA	NA	\$953	NA
11	12300089	NA	NA	NA	NA	NA	\$332	NA
12	12300090	NA	NA	NA	NA	NA	\$405	NA
13	12300091	NA	NA	NA	NA	NA	\$608	NA
14	12300092	NA	NA	NA	NA	NA	\$608	NA
15	12300093	NA	NA	NA	NA	NA	\$0	NA
16	12300094	NA	NA	NA	NA	NA	\$0	NA
17	12300403	Oct-04	Dec-07	36.00%	700,000	700,000	160,978	23.00%
18	12300111	Feb-02	Apr-04	100.00%	1,800,000	2,100,000	0	0.00%
19								

\$2,500,000 \$2,800,000 \$174,986

Note: Investment Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 200400103 CONSTRUCTIONWORK IN PROGRESS- PERCENTCOMPLETE AS OF JULY 31,2004

	SCHEDULE 8-4.1
	PAGE 5 OF 6
Witness Responsible:	MA. Miller / L. Bridwell

Une         Desk         Estimated         % of         Only if all products         Martine           Name         Martine         Bodan         Date         Trad         Bridget         Budget         Project         Project         Budget         Project         Budget         Budget         Project         Budget         Bu	ELKLAKE									
Nate: Investment Propess 80 - 91 represent informal of rigong construction expenditives and are comprised of numerous construction pote the cost of Propess 80 - 91 represent informal of rigong construction expenditives and are comprised of numerous construction pote the cost of these policies an angle from approximately \$1,000 to \$35,000. The cost outclost period may be as sillies as one weak or as long as these months.			Date	Estimated		Original	Current		% of Total	
Nate: Investment Propess 80 - 91 represent informal of rigong construction expenditives and are comprised of numerous construction pote the cost of Propess 80 - 91 represent informal of rigong construction expenditives and are comprised of numerous construction pote the cost of these policies an angle from approximately \$1,000 to \$35,000. The cost outclost period may be as sillies as one weak or as long as these months.		Project	Construction	Completion	Elapsed	Budget	Budget	Project	Expenditures	
Now: Investment/Projects 80- 94 represent normal 0Hdp/Ing construction/prendfit/res and are comprised of numerous construction jobs The cost of these projects 80- 94 represent normal 0Hdp/Ing construction/prendfit/res and are comprised of numerous construction jobs The cost of these projects 80- 94 represent normal 0Hdp/Ing construction/prendfit/res and are comprised of numerous construction jobs from sing as these monthy.	No	Number	Began	Date	Time	Estimate	Estimate	Expenditures	to Budget Est.	
Now: Investment Projects 80 - 94 represent normal 49-QMR construction expenditores and are comprised of numerous construction pole The cost of these propers an marge from approximately \$1,000 is \$66,000. The construction period may be as lists as one week or as long as these months.										
Nex: InvestmentProjects 85 - 94 represent normal 01/00/10 contruction oppendiants and are comprised of numerous construction jots the coal of these projects can range from approximately 01,000/00/05/50/00. The construction pendiantely be as title as one week or as langues there months.										
Not: Investment/Projects 80 - 94 represent normal 6/hg/Prg construction expenditures and are comprised of numerous construction jobs The cost of these projects can image from approximately 31,000 to \$46,000. The construction period may be as life as one week or as long as three months.	3									
Nom: InvestmentProject 80 - 64 represent normal 0-1901g construction expenditures and are comprised of numerous construction jobs The cost of These projects can sarge from approximately 31.0000 355.000. The construction print may be as little as one week or as long as there months.										
Note: Insubserier Projects 00 - 14 represent normal 00-5010 construction DUAR flattet and are comprised of numerous construction jobor The cost of these projects can range from approximately \$1,000 to \$96,000. The construction period may be is liftet as one weak or as long as three months.	5									
Net: InvestmentProjects 80 - 94 represent norma 00-0000 construction appenditures and are comprised of numerous construction jobs The cost of these projects can range from approximately \$1,000 to \$85,000. The construction prind may be as little as one week or as long as three months.										
New: InvestmentProjects 80 - 94 represent normal 0n-going construction spendfultee and are comprised of numerous construction jobs The cost of these projects can range from approximately\$1,000 to \$95,000. The construction prind may be as little as one week or as long as three months.	7									
Note: InvestmentProjects 80 - 94 represent normal 0h d00g construction #864m@Wir#9 and are comprised of numerous construction;b/s The cost of these projects can range from approximately\$1,000 to \$95,000. The construction priod may be as title as one week or as long as three months.	8									
Note: InvestmentProjects 80 - 94 represent normal 01-gong construction expenditures and are comprised of numerous construction joba. The cost of these projects 80 - 94 represent normal 01-gong construction expenditures and are comprised of numerous construction joba. The cost of these projects 80 - 94 represent normal 01-gong construction expenditures and are comprised of numerous construction joba. The cost of these projects 80 - 94 represent normal 01-gong construction expenditures and are comprised of numerous construction joba. The cost of these projects can range from approximately \$1,000 to \$85,000. The construction period may be as little as one week or as long as three months.	9									
Note: InvestmenProjects 80 - 94 represent normal 0h-g0/ng construction expenditures and are comprised of numerous constructionjobs The cost of these projects 80 - 94 represent normal 0h-g0/ng construction expenditures and are comprised of numerous constructionjobs The cost of these projects 80 - 94 represent normal 0h-g0/ng construction expenditures and are comprised of numerous constructionjobs The cost of these projects can range from approximately \$1,000 to \$85,000. The construction period may be as little as one week or as long as three months.	10									
Note: InvestmenProjects 80 - 94 represent normal 0h-g0/ng construction expenditures and are comprised of numerous constructionjobs The cost of these projects 80 - 94 represent normal 0h-g0/ng construction expenditures and are comprised of numerous constructionjobs The cost of these projects 80 - 94 represent normal 0h-g0/ng construction expenditures and are comprised of numerous constructionjobs The cost of these projects can range from approximately \$1,000 to \$85,000. The construction period may be as little as one week or as long as three months.	11									
Note:       Investment Projects 60 - 94 represent normal 0n-going construction expenditures and are comprised of numerous construction jobs.         The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months.										
Note: Investment Projects 80 - 94 represent normal 01-90/ng construction expenditures and are comprised of numerous construction jobs The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months.										
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Noie:       Investment Projects 80 - 94 represent normal 0h-geing construction expenditures and are comprised of numerous construction/obs         The cost of these projects can range from approximately\$1,000 to \$45,000. The constructionperiod may be as little as one week or as long as three months.										
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21         22         23         24         25         26         27         28         29         29         20         21         25         26         27         28         29         20         21         21         22         23         24         25         26         27         28         29         20         20         21         22         23         24         25         26         27         28         29         20         21         22         23         24         25         26         27         28         29         20         21         22         23         24         24										
22 23 24 25 26 27 28 29 30 31 32 33 33 34 35 35 35 36 37 38 39 40 Note: InvestmentProjects 80 - 94 regresent normal 00*going construction expenditures and are comprised of numerous construction jobs 41 The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week 42 or as long as three months.	21									
23 24 25 26 27 28 29 29 29 29 29 29 29 29 29 29 29 29 29										
24         26         27         28         29         30         31         32         33         34         35         36         37         38         39         30         31         32         33         34         35         36         37         38         39         10         11         11         12         13         14         14         14         14         14         14         14         15         15         16         17         18         19         19         10         10         11         11         12         13         14         14         14         14         14	23									
25 26 27 28 29 30 30 31 32 33 34 35 36 37 36 37 36 37 38 39 Note: InvestmentProjects 80 - 94 represent normal 0n-going construction expenditures and are comprised of numerous construction jobs 40 Note: InvestmentProjects 80 - 94 represent normal 0n-going construction expenditures and are comprised of numerous construction jobs 41 The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week 42 or as long as three months. 43 44 44 45 46 47 48										
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31         32         33         34         35         36         37         38         39         40       Note: InvestmentProjects 80 - 94 represent normal 0n-going construction expenditures and are comprised of numerous construction jobs         41       The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week         42       or as long as three months.         43       44         45       46         46       47         48       49	29									
<ul> <li>32</li> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40 Note: InvestmentProjects 80 - 94 represent normal On-going construction expenditures and are comprised of numerous construction jobs</li> <li>41 The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week</li> <li>42 or as long as three months.</li> <li>43</li> <li>44</li> <li>45</li> <li>46</li> <li>47</li> <li>48</li> <li>49</li> </ul>										
<ul> <li>33</li> <li>34</li> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40 Note: InvestmentProjects 80 - 94 represent normal 0n-going construction expenditures and are comprised of numerous construction jobs</li> <li>41 The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week</li> <li>42 or as long as three months.</li> <li>43</li> <li>44</li> <li>45</li> <li>46</li> <li>47</li> <li>48</li> <li>49</li> </ul>	31									
34         35         36         37         38         39         40       Note:         Investment Projects 80 - 94 represent normal <b>on-going</b> construction <b>expenditures</b> and are comprised of numerous construction jobs         41       The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week         42       or as long as three months.         43       44         45       45         46       47         47       48         49       49										
<ul> <li>35</li> <li>36</li> <li>37</li> <li>38</li> <li>39</li> <li>40 Note: Investment Projects 80 - 94 represent normal <b>on-going</b> construction <b>expenditures</b> and are comprised of numerous construction jobs</li> <li>41 The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week</li> <li>42 or as long as three months.</li> <li>43</li> <li>44</li> <li>45</li> <li>46</li> <li>47</li> <li>48</li> <li>49</li> </ul>	33									
36   37   38   39   40 Not:   1 InvestmentProjects 80 - 94 represent normal 0n-going construction expenditures and are comprised of numerous construction jobs   41 The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week   42 or as long as three months.   43   44   45   46   47   48   49										
37   38   39   40 Not:   1 Investment Projects 80 - 94 represent normal 0n-going construction expenditures and are comprised of numerous construction jobs   41 The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week   42 or as long as three months.   43 44   45   46   47   48   49										
38         39         40       Note:       InvestmentProjects 80 - 94 represent normal <b>on-going</b> construction expenditures and are comprised of numerous construction jobs         41       The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week         42       or as long as three months.         43										
39         40       Note:       InvestmentProjects 80 - 94 represent normal On-going construction expenditures and are comprised of numerous construction jobs         41       The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week         42       or as long as three months.         43										
40       Note:       Investment Projects 80 - 94 represent normal <b>on-going</b> construction expenditures and are comprised of numerous construction jobs         41       The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week         42       or as long as three months.         43       44         45       45         46       46         47       48         48       49										
41The cost of these projects can range from approximately\$1,000 to \$95,000. The construction period may be as little as one week42or as long as three months.43444445464647484949										
42     or as long as three months.       43     44       44     45       46     46       47     48       49     49										
43 44 45 46 47 48 49			The cost of these projects	can range from approximately\$1,00	00 to \$95,000. The construction per	riod may be as little as one	week			
44 45 46 47 48 49			or as long as three month	s.						
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49	48									

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 CONSTRUCTION WORKIN PROGRESS - PERCENT COMPLETE AS OF NOVEMBER 30,2005

SCHEDULE **B-4.1** PAGE 6 OF 6 Witness Responsible: MA. Miller / L Bridwell

		Date	Estimated	% of	Original	Current	Total	% of Total	
Line	Project	Construction	Completion	Elapsed	Budaet	Budaet	Project	Expenditures	
No.	Number	Began	Completion Date	Elapsed Time	Budget Estimate	Budget Estimate	Project Expenditures	Expenditures to Budget Est.	
1									
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40		Note: Investment Projects 80 - 9	4 represent normal on-going constr	uction expenditures and are comprise	sed of numerous construct	oniobs			
41		The cost of these projects	can range from approximately\$1,0	00 to \$95 000 The construction per	riod may be as little as one	week			
42		or as long as two months.	, carrange nom approximatory ¢ 1,0			noon			
43									
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47 48									
49									

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 ALLOWANCE FOR WORKINGCAPITAL AS OF JULY 31,2004

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_ORIGINAL \_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCE **NO(S):** SCH **5.1/5.2**  SCHEDULE **B-5** PAGE 1 OF 2 Witness Responsible: J.E Salser

		Description of Methodology		Total	Jurisdictional	Jurisdictional
Line	Working Capital Component	Used to Determine Jurisdictional Requirement	Workpaper Reference	Company	Percent	Amount
<u>No</u>	working Capital Component	Junsuictional Requirement	Releience	Company	Feicent	Amount
2 CENTRA	AL DIVISION					
3	WorkingCapital	Lead/Lag Study	B-5.2, Page 1/3	\$1,609,000	100.00%	\$1,609,000
4	Working ouplide			\$1,000,000	100.0070	Q
5						
6						
7	Materials and Supplies	13 Month Average Balance	B-5.1	\$462.149	100 00%	\$462.149
8						
9						
10 TRI-VIL	LAGE					
11	WorkingCapital	Lead/Lag Study	B-5.2, Page 1/3	\$0		
12						
13						
14						
15	Materials and Supplies	13 Month Average Balance	B-5.1	<u> </u>		
16						
17						
18 ELK <b>LA</b>				<b>^</b>		
19	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$0		
20						
21						
22 23	Matariala and Gunalian	40 Marth Average Dalages	85.1	¢0		
23	Materials and Supplies	13 Month Average Balance	85.1	\$0		

> Exhibit 37 B Page 74 of 90

#### KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 ALLOWANCE FOR WORKING CAPITAL AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(\$).: SCH 5.1/5.2

SCHEDULE **B-5** PAGE **2 OF 2** Witness Responsible: J.E Salser

		Description (Mathematics					
Line		Description of Methodology Used to Determine	Workpaper	Total	Jurisdictional	Jurisdictional	
_No.	Working Capital Component	JurisdictionalRequirement	Reference	Company	Percent	Amount	
1	Homming Capital Component	ounouolionan toqui onioni		Company	, around	, ano an	
2							
3							
4							
5 CENTR	RALDIVISION						
6	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$1,875,000	100.00%	\$1,875,000	
7							
8							
9				•			
10	Materials and Supplies	13 Month Average Balance	B-5.1	\$482.149	100 00%	\$462.149	
11							
12 13 <b>TRI-VII</b>	LLAGE						
14	Working Capital	Lead/Lag Study	B-5.2, Page 113	\$42,000			
15	Working Capital	Louis Lug Stady	B oil, i age no	<del>012,000</del>			
16							
17							
18	Materials and Supplies	13 Month Average Balance	B-5.1	\$0			
19		ů					
20							
21 ELK L							
22	Working Capital	LeadlLag Study	B-5.2, Page 113	\$4,000			
23							
24							
25			D.C.4	<b>6</b> 0			
26	Materials and Supplies	13 Month Average Balance	B-5.1	\$O			
27							
28							

> Exhibit 37 B Page 75 of 90

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# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 WORKING CAPITAL COMPONENTS AS OF JULY 31,2004

# DATA: \_X\_BASE PERIOD \_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_ ORIGINAL \_\_\_ UPDATED \_X\_ REVISED WORKPAPER REFERENCE **NO(S).:** WIP-1-7

SCHEDULE **B-5.1** PAGE 1 OF 2 Witness Responsible: J.E **Salser** 

			13 - Month Average For Period			Period Balance	
Line		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional	Jurisdictional
No.	Description	Company	Percent	Amount	Company	Percent	Amount
1 2 CENTR/	ALDIVISION						
3	Materials and Supplies						
4							
5							
6	Plant Materials	\$355,532	100.00%	\$355,532	\$379,416	100.00%	\$379,416
7							
8	Chemicals	106,617		106,617	111,923		111,923
9 10		\$462,149		\$462.140	\$491,339		\$491,339
10				\$462,149	\$491,339		
12 TRI-VILI	AGE						
13	Materials and Supplies						
14							
15							
16	PlantMaterials	\$0	100.00%	\$0	\$0	100.00%	\$0
17 18				2	0		0
19	Chemicals	0		0	0		0
20		\$0		\$0	\$0		\$0
21		**		<i>40</i>	•••		
22 ELK LA	KE						
23	Materials and Supplies						
24							
25	Discontractor	<b>2</b> 2	400.00%	<b>^</b>	<b>*</b> 0	100.00%	¢0,
26 27	Plant Materials	\$O	100,00%	\$0	\$0	100.00%	\$0
28	Chemicals	0		0	0		0
29	Onemicais			0			0
30		\$0		\$0	\$0		\$0
31		-					

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 WORKING CAPITAL COMPONENTS AS OF NOVEMBER 30,2005

# DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCENO(\$).: WIP-1-7

SCHEDULE B-5.1 PAGE 2 OF 2 Witness Responsible: J.E Salser

			13 - Month Average For Period			Period Balance	
9		Total	Jurisdictional	Jurisdictional	Total	Jurisdictional	Jurisdiction
	Description	Company	Percent	Amount	Company	Percent	Amount
	·						
CENTRA	LDIVISION						
	Materials and Supplies						
	Plant Materials	\$355,532	100.00%	\$355,532	\$351,812	100.00%	\$351,
	Plant Materials	\$555,552	100.00 %	4000,002	+00 HP 12		
	Chemicals	106,617		106,617	113,097		113,0
	Chemicais	100,017		100,011			
		\$462.149		\$462,149	\$464,909		\$464
TRI-VILL	AGE						
	Materials and Supplies						
	Plant Materials	\$0	100.00%	\$0	\$0	100.00%	
	Chemicals	0		0	0		
		\$0		\$0	\$0		
	_						
ELK LAP							
	Materials and Supplies						
	Dis st Materials	\$O	100.00%	\$0	\$0	100.00%	
	Plant Materials	\$0	100.0078	40	<i><b>4</b></i>		
	Chemicals	0		0	0		
	Chemicais						
		\$O		<b>\$</b> 0	\$0		
		<b>4</b> 0		÷ -			

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 WORKING CAPITAL - LEAD/LAG STUDY AS OF JULY 31,2004

# DATA: \_X\_BASE PERIOD \_\_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPERREFERENCENO(\$).: Sch 5.2

SCHEDULEB-5.2 PAGE 1 OF 6 Witness Responsible: J.E Salser

Line				Amoun	t	
No.	Description	Days	CENTRAL DIV TR	RI-VILLAGE EI	LKLAKE 1	TOTAL WATER
1						
2						
3	Total Operating Funds		\$44,450,280	\$814,657	\$46,035	45,310,972
4						
5	Average Daily Operating Funds		121,782	2,232	126	
6						
7	Composite Average Days Interval Between:					
8						
9	(A) Date Service Furnished and Date CollectionsDeposited	36.33				
10						
11	(B) Date Expenses Incurred and Date of Payment					
12						
13	(C) Net Interval	13.21				
14 15	Total Working Capital		\$1,609,106	\$29,491	\$1,665	1,640,262
	i otai Wolking Capitai		\$1,009,100	ψ23,491	φ1,000	1,040,202
16						
17 18	Use		\$1,609,000	\$29,000	\$2,000	1,640,000
19	056		÷1,009,000	929,000	φ2,000	1,040,000
Э						

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 WORKING CAPITAL - LEAD/LAG STUDY AS OF JULY 31,2004

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S)::W/P-8 & WIP-1-6

ine			Amount		Post Payment or		DollarDavs			
No.	Description	CENTRAL DIVISION		ELK LAKE	(Lead) Days	CENTRAL DIV		ELK LAKE	TOTAL WATER	
1						0040 705		**	040 705	
2	Waste Disposal-chemicals	31,697	0	0	6.65	\$210,785	\$0	\$0	210,785	
3	Payrolls Charged to Expense - Union/ATS Group	\$2,731,800	\$0	\$0	12.00	\$32,781,600	\$0	\$0	32,781,600	
4	Payrolls Charged to Expense - Salaried	2,207,093	158,756	19,681	12.00	26,485,116	\$1,905,072	\$236,172	28,626,360	
5	Fuel, Power and Electric	2,039,507	0	0	26.96	54,985,109	\$0	\$0	54,985,109	
0 -	Chemicals	1,358,500	580	110	6.65	9,034,025	\$3,857	\$732	9,038,614	
1	Service Company Charges	3,027,803	0	0	0.40	1,211,121	\$0	\$0	1,211,121	
8	Group Insurance	884,022	(1,140)	(23)	(6.81)	(6,020,190)		\$157	(6,012,270)	
9	Opeb	678,595	(1,371)	(364)	23.13	15,695,902	(\$31,711)	(\$8,419)	15,655,772	
10	Pensions	963,675	0	0	13.42	12,932,519	\$0	\$0	12,932,519	
11	Insurance Other than Group	488,322	(119)	(387)	(44.70)	(21,827,993)		\$17,299	(21,805,375)	
12	TransportationExpense	353,776	(729)	0	13.56	4,797,203	(\$9,885)	\$0	4,787,318	
13	Rents	73,840	13,519	0	18.39	1,357,918	\$248,614	\$0	1,606,532	
14	Telephone Expense	176,997	5,432	1,035	10.31	1,824,839	\$56,004	\$10,671	1,891,514	
15	Postage Expense	334,006	630	0	23.47	7,839,121	\$14,786	\$0	7,853,907	
16	Stock E	179,908	2,067	0	28.03	5,042,821	\$57,938	\$0	5,100,759	
17	Maintenance Expense	1,191,050	3,513	669	18.54	22,082,067	\$65,131	\$12,403	22,159,601	
18	Amortization	700,908	5,676	0	0.00	0	\$0	\$0	0	
19	Uncollectibles	186,300	0	0	0.00	0	\$0	\$0	0	
20	Waste Disposal-power	195,299	0	0	26.90	5,253,543	\$0	\$0	5,253,543	
21	Other Operating Expenses	2,313,950	315,164	23,263	24.44	56,552,938	\$7,702,608	\$568,548	64,824,094	
22	Total O & M Expenses	20,117,048	501,978	43,984		230,238,444	10,025,496	837,563	241,101,503	
23	Total O & W Expenses	20,117,010	001,010	10,001		200,200,111	10,020,100	007,000	111,101,000	
24	Depreciation and Amortization	7,434,480	48.016	0	0.00	0	\$0	\$0	0	
25	Taxes. Other than income	.,						+-		
26	Payroll - FUTA	3,266	103	0	69.86	228,163	\$7,196	\$0	235,359	
27	Payroll - SUTA	2,047	205	0	75.14	153,812	\$15,404	\$0	169,216	
28	Payroll - FICA	422,032	5,938	õ	15.00	6,330,480	\$89,070	\$0	6,419,550	
29	Other	2,194,722	0,000	ő	70.95	155,715,526	\$0	\$0	155,715,526	
30	Income Taxes - Current - SIT	250,848	7.518	(668)	52.75	13,232,232	\$396,575	(\$35,237)	13,593,570	
31	income Taxes - Current - FIT	940,841	28,299	(2,629)	30.13	28,347,539	\$852,649	(\$79,212)	29,120,976	
32	Deferred Income Taxes	2,128,503	39,124	(2,029)	0.00	20,347,339	\$852,049 \$0	(\$79,212) \$0	29,120,970	
32	Interest Expense - Long - Term Debt	4,732,590	89,969	2,530	119.64	566,207,068	\$10,763,891	\$302,689	577,273,648	
33	interest Expense - Long - Term Debt	4,732,590	2,768	2,530	14.60	3,411,305	\$40,413	\$302,669 \$1,139	3,452,857	
35	Preferred Dividends	233,651 515,855	2,768	226	46.40	23,935,672		\$1,139 \$10,486	24,318,657	
						23,935,672				
36	Net Income	5,474,397	82,711	1,390	0.00	0	\$0	\$0	0	
37	Not On earth of Earth	*** 150 000	4044 655	0.40.005		A4 007 000 044	000 500 400	A4 007 /00	4 054 400 000	
38	Net Operating Funds	\$44,450,280	\$814,657	\$46,035		\$1,027,800,241	\$22,563,193	\$1,037,428	1,051,400,862	
39										

Average Days Interval between Date Expenses are Incurred and Date of Payment

SCHEDULE B-5.2 PAGE 2 OF 6 Witness Responsible: J.E Salser

23.12

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 2004-00103 WORKINGCAPITAL - LEAD/LAG STUDY AS OF JULY 31,2004

DATA: \_X\_ BASE PERIOD \_\_\_\_ FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED \_X\_ REVISED WORKPAPER REFERENCE **NO(S).**:

 SCHEDULE B-5.2 PAGE 3 OF 6 Witness Responsible: J.E Salser

Line No.		Revenues Amount	Median Service Davs	Dollar Davs
1			·	
2 3	Monthly- Arrears Full Bills	\$39,918,969	15.21	\$607,167,523
4 5	Monthly - Arrears Partial/Final Bills	500,000	7.60	3,800,000
6 7	Other Revenues	1,017,595	34.54	35,147,731
8 9	Fire Service	2,759,210	(15.26)	(42,105,545)
10 11	Total	\$44,195,774		<u>\$604,009,709</u>
12 13				

Average Median Service Days	13.67
Number of Days between the Reading Date and the Billing Date	2.50
Number of Days between the Billing Date and the Date the Bills are Paid	
Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received	36.33

#### KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 WORKING CAPITAL - LEAD/LAG STUDY AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S).: Sch 5.2

SCHEDULE **B-5.2** PAGE 4 OF 6 Witness Responsible: J.E Salser

ine			Amount				
No.	Description	Days	CENTRAL DIV	RI-VILLAGE E	LK LAKE 1	OTAL WATER	
1							
2							
3	Total Operating Funds		\$47,712,615	\$1,068,007	\$107,212	48,887,834	
4							
5	Average Daily Operating Funds		130,719	2,926	294	133,939	
6							
7	Composite Average Days Interval Between:						
8							
9	(A) Date Service Furnished and Date Collections Deposited	36.59					
10							
11	(B) Date Expenses Incurred and Date of Payment	22.25					
12							
13	(C) Net Interval	14.34					
14							
5	Total Working Capital		\$1,874,903	\$41,968	\$4,217	1,921,088	
6							
17							
8	Use		\$1,875,000	\$42,000	\$4,000		
9							
20							
21							
22							
23							
24							
25							
.6							
27							
8							
9							

#### KENTUCKY-AMERICANWATER COMPANY CASE NO. 2004-00103 WORKINGCAPITAL - LEAD/LAG STUDY AS OF NOVEMBER 30,2005

# DATA: \_\_\_\_ BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_\_ :D\_X\_REVISED WORKPAPER REFERENCE NO(S).: W/P-8 & W/P-1-6

			Amount		Post Pavment or		Dollar Da		
2	DESCRIPTION	<b>CENTRAL DIVISION</b>		ELK LAKE	(Lead) Days	CENTRAL DIV	TRI-VILLAGE E		TOTAL WATE
	Pavrolls Charged to Expense - Union/ATS Group	\$2,843 277	\$0	\$0	12 00	34,119,324	0	0	34119324
	Payrolls Charged to Expense - Salaried	2,297,158	158,820	44,408	12.00	27,565,896	1,905,840	532,896	30,004,632
	Fuel and Power	1,922,641	0	0	26.96	51,834,388	0	0	51,834,388
	Chemicals	1,220,296	840	0	26.96	8,114,969	5,586	0	8,120,555
	Service Company Charges	3,776,639	20,090	3,581	0.40	1,510,656	8,036	1,432	1,520,124
	Group Insurance	896,331	42,716	11,944	(6.81)	(6,104,014)	(290,896)	(81,339)	
	Opeb	773,416	19,786	5,532	23.13	17,889,112	457,650	127,955	18,474,717
	Insurance Other than Group	537,934	10,683	11,944	(44.70)	(24,045,644)	(477,530)	(533,897)	
	Transportation Expense	414,688	10,003	11,544	13.56	5,623,169	(477,530)	(555,697)	5,623,169
	Rents	414,088	8,061	0	18.39	829,058	148,242	0	977,300
	Telephone Expense	45,082	6,687	702	10.39	1,774,217	68,943	7,238	1,850,398
	Postage Expense	385,047	3,514	392	23.47	9,037,053	82,474	9,200	9,128,727
	Stock E	58,699	3,314	392 0	28.03	1,645,333	93,284	9,200	1,738,617
	Maintenance Expense, excluding Amortizations	976,383	9,535	36	18.54	18,102,141	176,786	667	18,279,594
	Amortization	840,042	5,676	2,688	0.00	10,102,141	170,700	007	10,279,094
	Uncollectibles	840,042 246,196	3,956	2,088 432	0.00	0	0	0	C C
	Reserved	240,190	3,950	432	0.00	0	0	0	
	Other Operating Expenses	3,735,194	310.070	13,898	24,44	91,288,148	7,578,104	339,670	99,205,922
	Total O & M Expenses	21,141,110	603,762	95,557	24.44	177,498,586	7,850,679	(129,074)	
	Total O & WExpenses	21,141,110	603,762	95,557	0.00	177,490,500	1,050,079	(129,074)	165,220, 191
	Depreciation and Amortization	8,315,347	106,577	7,253	0.00	0	٥	o	c
	Taxes. Other than Income	0,010,011	100,011	7,200	0.00	•	U	U	C C
	Payroll - FUTA	3,036	332	92	69.86	212,095	23,194	6,427	241,716
	Payroll - SUTA	3,152	12,149	3,393	75.14	236,841	912,876	254,950	1,404,667
	Payroll - FICA	387,824	238	67	15.00	5,817,360	3,570	1.005	5,821,935
	Other	2,257,997	99,744	2,613	70.95	160,204,887	7,076,837	185,392	167,467,116
	Income Taxes - Current - SIT	507,657	(3,280)	(1,759)	52.75	26,778,907	(173,020)	(92,787)	
	Income Taxes - Current - FIT	1,996,306	(12,387)	(6,839)	30.13	60,148,700	(373,220)	(206,059)	
	Deferred Incorne Taxes	(239,481)	6,433	(226)	0.00	00,140,700	(0/0,220)	(200,000)	00,000,42
	Interest Expense - Long - Term Debt	5,076,571	96,830	2.687	119.64	607,360,954	11,584,741	321.473	619,267,168
	Interest Expense - Short - Term Debt	156,202	2,979	2,001	14.60	2,280,549	43,493	1,212	2,325,254
	Preferred Dividends	452,986	8,640	240	46.40	2,280,549	400 896	11 136	21 430 583
	Net Income	7,653,908	145,990	4,051	0.00	21018 ABU 0	400 190	0	(
	Nethcome		140,090	4,001	0.00	0	0	0	·······
	Net Operating Funds	\$47,712,615	\$1,068,007	\$107,212		\$1,061,557,429	\$27,350,046	\$353,675	1,089,261,150

Average Days Interval between Date Expenses are Incurred and Date of Payment

22.25 25.61

3.30

SCHEDULE **B-5.2** PAGE 5 OF 6 Witness Responsible: J.E Salser

# KENTUCKY-AMERICANWATER COMPANY CASE NO. 2004-00103 WORKING CAPITAL - LEAD/LAG STUDY AS OF NOVEMBER 30,2005

DATA: \_\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD TYPEOF FILING: \_\_\_ORIGINAL \_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE NO(S).: W/P-8

SCHEDULE **B-5.2** PAGE 6 **OF** 6 Witness Responsible: J.E **Salser** 

Line					Median		Dollar Days		
_No.			enues Amount TRI-VILLAGE	ELK LAKE	Service Days	CENTRAL <b>DIV</b>	TRI-VILLAGE	ELK LAKE	TOTAL WATER
1									
2									500 0 40 554
3 N	Monthly - Arrears Full Bills	\$37,89 <b>4</b> ,484	\$825,059	\$93,248	15.21	\$576,375,102	\$12,549,147	\$1,418,302	590,342,551
4				_			•		0.000.000
5 N	Monthly -Arrears Partial/Final Bills	350,000	0	0	7.60	2,660,000	0	0	2,660,000
6					04.54	54 545 040	0	0	51,545,942
7	Other Revenues	1,492,355	0	0	34.54	51,545,942	0	0	51,545,842
8		0.044.475			(15.00)	(10.001.001)			(10.001.001)
9 10	Fire Service	2,641,175	0	0	. (15.26)	(40,304,331)	0	0	(40,304,331)
11	Total	\$42,378,014	\$825,059	\$93,248		\$590,276,713	\$12,549,147	\$1,418,302	604,244,162
12	10141	<u>412,010,014</u>	1120,000						1.000
12									

2.50	2.50	2.50
20.16 2	20.16 2	20.16
36.59	<u>37.87 3</u>	37.87
	36.59	36.59 37.87 3

# KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2004-00103 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES AS OF JULY 31,2004

DATA: \_X\_BASE PERIOD \_\_\_\_ FORECASTED PERIOD TYPE OF FILING: \_\_ ORIGINAL \_\_ UPDATED\_X\_REVISED WORKPAPER REFERENCENO(\$).: W/P-1

49 50

SCHEDULE B-6 PAGE 1 OF 2 Witness Responsible: M.A. Miller

Line			Workpaper				Jurisdictional		Jurisdictiona	Amount	
No.	Acct No.	Description	Reference	CENTRAL DIV	RI-VILLAGE	ELK LAKE	Percent	CENTRAL DIV	TRI-VILLAGE	ELK LAKE	TOTAL WATER
1											
2											
3	252	Customer Advances	W/P-1-8	\$13,600,037	30,000	\$ -	100.00%	\$13,600,037	\$30,000	0	13,630,037
4											
5	271	Contributions in Aid of Construction	W/P-1-8	\$28,832,330	1,782,366	\$ 85,737		\$28,832,330	\$1,782,366	\$85,737	30,700,433
6											
7	255	Investment Tax Credits:									
8		Pre 1971 3% Credit	W/P-1-9	\$128,408	0	0		\$128,408	0	0	128,408
9		1971-1975 4% Credit									
10		1975-12/31/8510% Credit									
11											
12				\$128,408	\$0	\$0		\$128,408	\$0	\$0	128,408
13											
14											
15	282	Deferred Taxes:									
16		Utiltiy Plant in Service	W/P-1-9	\$25,181,830	\$6,953	\$0		\$25,181,830	\$6,953	\$0	
17		Deferred Maintenance	W/P-1-9	864,002	52,740	0		864,002	52,740	0	916,742
18		Deferred Debits	W/P-1-9	2,677,723	0	0		2,677,723	0	0	2,677,723
19											
20											
21											
22											
23											<u> </u>
24				\$28,723,555	\$59,693	\$0		\$28,723,555	\$59,693	\$0	\$28,783,248
25											
26											
27											
28											
29											
30											

\$28,723,555	\$59,693	\$0	\$28,723,555	\$59,693	\$0	\$28,783,248

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES AS OF NOVEMBER 30,2005

SCHEDULE B-6 PAGE 2 OF 2 Witness Responsible: MA. Miller

Line			Workpaper				Jurisdictional	JurisdictionalAmou	nt	13-M	onth Average Balan	ice
No.	Acct No.	Description	Reference	CENTRAL <b>DIV</b>	TRI-VILLAGE	ELK LAKE	Percent CENTRAL	IV TRI-VILLAGE			TRI-VILLAGE EL	
1		·										
2												
3	252	Customer Advances	W/P-1-8	\$15,960,097	160,000	0	100.00% \$15,960,0	97 \$160,000	0	\$15,220,324	122,308	0
4												04.047
5	271	Contributionsin Aid of Construction	W/P-1-8	\$31,995,562	1,794,479	84,382	\$31,995,5	<u>\$2</u> \$1,794,479	\$84,382	\$30,884,344	1,790,253	84,847
6												
7	255	Investment Tax Credits:				-			•	8404 70F	0	0
8		Pre 1971 3% Credit	W/P-1-9	\$117,518	0	0	\$117,5	18 0	0	\$121,765	U	0
9		1971-1975 4% Credit										
10		1975-12/31/85 10% Credit										
11				\$117,518	\$0	\$0	\$117,5	18 \$0	\$0	\$121,765	\$0	\$0
12				\$117,510	φυ	φ <u>ψ</u>	\$117,5	φ0	φ <del>υ</del>		40	
13												
14	282	DeferredTerrer										
15 16	282	<u>Deferred Taxes:</u> Utiltiy Plant in Service	W/P-1-9	\$26,557,644	\$11,323	\$0	\$26,557,6	14 \$11,323	\$0	\$26,482,773	\$8,451	\$0
10		Deferred Maintenance	W/P-1-9	962,849	52,740	0	962,8		0	935,758	54,624	0
18		Deferred Debits	W/P-1-9	2,412,859	0	0	2,412,8		0	2,561,834	0	O
19		Deletted Debits	WH - HO	2,412,000	· ·	·	-,,.	-		_,,		
20												
21												
22												
23												
24				\$29,933,352	\$64,063	\$0	\$29,933,3	52 \$64,063	\$0	\$29,980,365	\$63,075	\$0
25												

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# KENTUCKY-AMERICANWATER COMPANY CASE NO. 2004-00103 JURISDICTIONALPERCENTAGES

DATA: \_X\_BASE PERIOD\_X\_FORECASTED PERIOD TYPE OF FILING: \_\_ORIGINAL\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCE **NO(S).**:

SCHEDULE **B-7** PAGE 1 OF **1** Witness Responsible: **M.A.** Miller

Line No.	Acct No.	Account Title	Jurisdictional Percentage	Description of Factors And/Or Method of Allocation
1 2 3 4 <u>CENTRAL<b>DIVISION</b></u> 5 6		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY		
7 8 9 TRI-VILLAGE 10 11 12		NOT APPLICABLE TO KENTUCKY-AMERICANWATER COMPANY		
13 <b>ELK LAKE</b> 15		NOT APPLICABLE TO KENTUCKY-AMERICANWATER COMPANY		
33         34         35         36         37         38         39         40         41         42         43         44         45         46         47         48         49         50				

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 JURISDICTIONALSTATISTICS-RATE BASE

DATA: \_X\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_**ORIGINAL\_\_**UPDATED\_X\_REVISED WORKPAPERREFERENCE**NO(S).:**  SCHEDULE **B-7.1** PAGE 1 OF 1 Witness Responsible: MA. Miller

		Statistic			Statistic		
Line	Description	Total	A diverse and	Adjusted Statistic	For Rate Area	Allocation Factor	
<u>No.</u> 1	Description	Company	Adjustment	Statistic	Area	Factor	
2				1			
3 4 CENTRAL DIVISION			PLICABLE TO KENTUCKY-AMERICA				
5		NorAll					
6							
7							
8 9 T <b>RI-VILLAGE</b>		NOT APP	PLICABLE TO KENTUCKY-AMERICAI	WATER COMPANY			
10							
11 12							
13							
14 ELK LAKE		NOT APP	PLICABLE TO KENTUCKY-AMERICAN	WATER COMPANY			
15 16							
17							
18							
19 20							
21							
22 23							
23							
25							
26 27							
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33 34							
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40							
41 42							
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44							
45 46	,						
47							
48							
49 50							

# KENTUCKY-AMERICANWATER COMPANY CASE NO: 2004-00103 EXPLANATIONOF CHANGES IN JURISDICTIONALPROCEDURES

DATA: \_X\_BASE PERIOD \_X\_FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED \_X\_REVISED WORKPAPER REFERENCE NO(S).: SCHEDULE B-7.2 PAGE 1 OF ∎ Witness Responsible: MA. Miller

Line No.		Description	Procedures Approved In Prior Rate Case	Rationale for Change
1 2 3 4 5 6 7	CENTRAL DIVISION	NOT APPLICA	BLE TO KENTUCKY-AMERICAN WATER COMPANY	
8 9 10 11 12		NOT APPLICA	BLE TO KENTUCKY-AMERICANWATER COMPANY	
13 14 15 16 17 18	ELK LAKE	NOT APPLICA	BLE TO KENTUCKY-AMERICAN WATER COMPANY	
19 20 21 22 23				
24 25 26 27 28 29				
30 31 32 33 34 35				
36 37 38 39 40				
41 42 43 44 45 46				
47 48 49 50	7 3 1			

# KENTUCKY-AMERICAN WATER COMPANY CASE NO: 200400103 COMPARATIVEBALANCE SHEETS AS OF DECEMBER 31,1999 - 2003 AND BASE AND FORECASTEDPERIODS

DATA: \_X\_BASE PERIOD\_X\_FORECASTEDPERIOD TYPE OF FILING: \_\_ORIGINAL\_\_\_UPDATED\_X\_REVISED WORKPAPER REFERENCENO(S).:

SCHEDULE **B-8** PAGE **1** OF **2** Witness Responsible: MA Miller

Line No.		Forecasted Period	%Change	Base Period	%Change	2003	%Change	2002	%Change	2001	%Change	2000	%Change	1999
1														
2	Utility Plant	\$000 040 04F	0.000/	<b>*</b>	0.000/	<b>*</b> ~~~ <b>*</b> ~~ <b>~*</b>								
3	Utility Plant in Service	\$290,918,015		\$272,085,879	0.88%	\$269,700,375		\$253,519,205		\$240,618,588		\$226,878,948		\$215,555,845
4	CWIP	3,894,973	16.94%	3,330,691	-24.60%	4,417,165	-38.72%	7,208,291	-19.50%	8,954,132	68.67%	5,308,519	-21.63%	6,773,582
5	Accum Prov - Depr/Amort	(71,234,867)	15.23%	(61,818,515)	4.28%	(59,283,171)	9.29%	(54,242,814)	11.20%	(48,780,792)	14.08%	(42,762,017)	10.79%	(38,597,521)
6 7	UPAA	70.692	-19.75%	88.093	-79.42%	428,141	-4.81%	449,752	25.21%	359,199	159.88%	138,218	-25.11%	184,568
7 8 9	Total Net Utility Plant	223,648,813	4.66%	213,686,147	-0.73%	215,262,510	4.02%	206,934,434	2.88%	201,151,127	6.11%	189,561,668	3.07%	183,916,474
10	Other Property and Investments													
11	Non-Utility Property	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
12	Accum Prov - Depr/Amort		0.0070		0.0070	210,100	0.0078	243,730	0.0078	243,730	0.0078	243,750	0.0078	243,730
13	Investment in Assoc. Co's													
14	Other Investments													
15														
16	Total Other Property and		_											
17	Investments	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
18											-		-	
19	Current and Accrued Assets													
20	Cash and Cash Equivalents		0.00%		-100.00%	1,001,714	43.41%	698,520	-51.93%	1,453,181	81.00%	802,842	58.05%	507,958
21	Temporary Cash Investments		0.00%		0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
22	Customer Accounts													
23	Receivable		0.00%		-100.00%	2,849,893	58.37%	1,799,485	14.76%	1,567,978	-11.3 <b>1</b> %	1,768,015	24.93%	1,415,232
24	Accum Prov - Uncollectibles		0.00%		-100.00%	(70,816)	5.74%	(66,969)	15.18%	(58,142)	4.63%	(55,567)	10.85%	(50,130)
25	Accrues Utility Revenues		0.00%		-100.00%	3,759,672	77.52%	2,117,835	-0.87%	2,136,488	2.49%	2,084,616	9.61%	1,901,878
26	Income Tax Refund due													
27	From Assoc. Co		0.00%		-100.00%	2,383,785	0.00%	0	0.00%	0	0.00%	0	0.00%	0
28	Misc Accounts Receivable		0.00%		-100.00%	1,052,195	45.54%	722,958	531.75%	114,437	-67.87%	356,210	-56.96%	827,682
29	Materials and Supplies		0.00%		-100.00%	442,869	-4.74%	464,909	28.63%	361,445	-16.12%	430,912	-17.73%	523,801
30	Other		0.00%		-100.00%	513,647	10.08%	466,613	17.97%	395,524	23.19%	321,074	-2.13%	328,048
31														
32	Total Current and Accrued		-										-	
33	Assets	12,500,000	3.31%	12,100,000	1.40%	11,932,959	92.36%	6,203,351	3.89%	5,970,911	4.60%	5,708,102	4.65%	5,454,469
34	Defense (Del.)													
35	Deferred Debits													
36	Unamortized Debt and													
37	Preferred Stock Expense		0.00%		-100.00%	692,207	-11.92%	785,873	-9.79%	871,132	4.30%	835,244	101.83%	413,830
38	Unamortized Rate Case													
39	Expenses		0.00%		-100.00%	5,572	0.00%	0	-100.00%	220,366	-38.98%	361,114	1804.71%	18,959
40	PreliminarySurvey and		0.000/		400.000/	4 400 004	7 700/	4 00 4 500	40.000/	4 700 400	404 000/	0.40.004		
41	Investigation Charges		0.00%		-100.00%	1,480,981	-7.70%	1,604,520	-10.39%	1,790,463	421.88%	343,081	-91.74%	4,154,302
42	Misc Deferred Debits		0.00%		-100.00%	18,562,227	0.94%	18,389,740	14.18%	16,106,234	21.65%	13,240,007	40.97%	9,392,223
43	Table Construction	01 000 000	0.050/-	04.000.000	4.05%	00 740 007	0.400/	00 700 100	0.440/		00.400/	11 770 110	5 700/	40.070.044
44	Total Deferred Debits	21,203,000	0.95%	21,000,000	1.25%	20,740,987	-0.19%	20,780,133	9.44%	18,988,195	28.48%	14,779,446	5.72%	13,979,314
45														
46	Total Assats	\$057 500 FE4	4 000/	\$247 025 00F	0.46%	040 400 404	E 000/	\$004 467 6F0	2 450/	¢006 250 074	7 6 40/	\$210 200 0F 4	2 200/	\$202 E00 005
47	Total Assets	\$257,598,551	4.28%	\$247,035,885	-0.46%	\$248,186,194	5.99%	\$234,167,658	3.45%	\$226,359,971	7.64%	\$210,298,954	3.29%	\$203,599,995
48														

#### KENTUCKY-AMERICANWATER COMPANY CASENO: 200400103 COMPARATIVE BALANCE SHEETS AS OF DECEMBER 31.1992 - 1996 AND BASE AND FORECASTED PERIODS

DATA: **\_X\_** BASE PERIOD **\_X\_** FORECASTED PERIOD TYPE OF FILING: \_\_\_ORIGINAL \_\_\_ UPDATED **\_X\_** REVISED WORKPAPER REFERENCE **NO(S).:** 

SCHEDULE B-8 PAGE 2 OF 2 Witness Responsible: MA. Miller

Line	1	Forecasted		Base										
No.	Description	Period	%Change	Period	% Change	2003	%Change	2002	% Change	2001	%Change	2000	% Change	1999
1														
2	Common Equity													
3	Common Stock Issued	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777
,4	Paid-In-Capital	30,489	0.00%	30,489	0.00%	30,489	42.95%	21,329	0.00%	21,329	0.00%	21,329	0.00%	21,329
5	Retained Earnings	26,030,002	13.21% _	22,993,100	-11.87%	26,090,081	3.62% _	25.177.597	3.16%	24,407,285	7.38% _	22,730,060	4.81% _	21,686,245
6	<b>T</b> ( 10) <b>F</b> (		5 4000		1.0.101									
7	Total Common Equity	62,629,268	5.10%	59,592,366	-4.94%	62,689,347	1.49%	61,767,703	1.26%	60,997,391	2.83%	59,320,166	1.79%	58,276,351
8	Preferred Stock Issued	6,950,000	-0.57%	6,990,000	15.48%	6,052,800	-12.41%	6,910,000	-0.58%	6,950,000	-0.57%	6,990,000	-0.68%	7,038,000
9	Long-Term Debt	73,640,000	9.84%	67,040,000	-2.13%	68,500,000	0.00%	68,500,000	53.93%	44,500,000	5.95%	42,000,000	-33.33%	63,000,000
10 11	Current Portion - LTD	0	0.00%	0	0.00%	0	_ ۵ ۵۵%	0	-100.00%	13,000,000	0.00% _	13.000,000	225.00% _	4,000,000
12	Total Capitalization	4 40 040 000	7 400/	400.000.000	0.04%	407.040.447	0.050	107 177 700	0.050		0.444	101 010 100	0.000/	100.044.054
12		143,219,268	1.18%	133,622,366	-2.64%	137,242,147	0.05%	137,177,703	9.35%	125,447,391	3.41%	121,310,166	-8.32% _	132,314,351
13	Current and Accrued Liabilities													
15	Notes Pavable		0.00%		-100.00%	17.076.366	16.57%	14,648,828	-40.62%	24,667,794	18.42%	20,830,422	264.42%	5,716,000
16	Accounts Payable		0.00%		-100.00%	4.033,084	669.91%	523.838	-45.83%	966,938	-45.11%	1.761.634	42.10%	1,239,712
17	AccruedTaxes		0.00%		-100.00%	2,136,905	2045,83%	99,584	-61.78%	260,586	165.35%	(398,771)	-327.92%	174,961
18	AccruedInterest		0.00%		-100.00%	1,456,724	0.00%	1,456,725	70.86%	852,579	23.89%	688,170	-17.27%	831,845
19	Customer Deposits		0.00%		-100.00%	6,560	-5.07%	6,910	-84.10%	43,449	1.53%	42,793	-2,88%	44,062
20	Dividends Declared		0.00%		0.00%	0,500	-100.00%	34,759	-69.15%	112,667	-0.70%	113,457	19.07%	95,287
21	Other		0.00%		-100.00%	2,467,940	24.58%	1,981,037	-15.60%	2,347,145	136.23%	993,593	-67.77%	3,082,466
22	Guidi		0.0070		-100.0076	2,407,540	27.50 //	1,001,007	-10.0078	2,047,140	130.2070	999,099	-07.7770	0,002,400
23	Total Current and Accrued													
24	Liabilities _	29,500,000	-11.94%	33,500,000	23.26%	27 177,579	44.93%	18,751,681	-35.89%	29,251,158	21.72%	24,031,298	114.87%	11,184,333
25					20.2070		11.00%	10,101,001		20,201,100	21.12.70	21,001,200	111.07.70_	11,101,000
26	Deferred Credits													
27	Customer Advances	15,960,097	17.35%	13,600,037	8.74%	12,506,787	13.21%	11,047,336	17.95%	9,365,736	-4.38%	9,794,602	1.20%	9,678,648
28	DeferredIncome Taxes	29,557,644	1.46%	29,132,015	-10.33%	32,487,805	3.96%	31,251,269	10.85%	28,191,897	3.38%	27,270,980	15.59%	23,593,764
29	Accumulated Deferred ITC	1,391,073	-7.98%	1,511,748	-2.86%	1,556,324	-5.20%	1,641,676	-4,91%	1,726,473	-4.68%	1,811,270	-4.47%	1,896,067
30	Other	4,897,790	-7.94%	5,320,154	-10.78%	5,962,866	15.54%	5,160,799	6.18%	4,860,420	159.82%	1,870,673	-16.04%	2,228,098
31	-		-				-		-		-			
32	Total Deferred Credits	51.806.604	4.52%	49,563,954	-5.62%	52,513,782	6.95%	49,101,080	11.23%	44,144,526	8.34%	40,747,525	8.96%	37,396,577
33	-		-				-		-	<u> </u>	-		-	
34	Contributionsin Aid of													
35	Construction	31,995,562	10.97% _	28,832,330	-7.74%	31,252,684	7.26%	29,137,192	5.89%	27,516,895	13.66%	24,209,965	6.63%	22,704,734
36			-						-				_	
37														
38	Total Liabilities	\$256,521,434	4.48%	\$245,518,650	-1.07%	\$248,186, <u>1</u> 92	5.99%	\$234,167,656	3.45%	\$22 <u>6,</u> 359,970	7.64%	\$210,298,954	3.29% _	\$203,599,995
39	-		-								•		-	

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