

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-AMERICAN WATER COMPANY
CASE NO: 200400103
RATE BASE SUMMARY
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-1
PAGE 1 OF 2
Witness Responsible: MA. Miller / L. Bridwell

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Amount			
			Central Division	Tri-Village	Elk Lake	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						
6	Utility Plant Acquisition Adjustments	W/P-1-2	88,093	212,939	108,476	409,508
7						
8	Accumulated Depreciation	B-3	(61,810,841)	(1,000,103)	(272,751)	(63,083,695)
9						
10	Accumulated Amortization	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 Progress	B-4	3,330,691	6,722	0	3,337,413
16						
17	Working Capital Allowance	B-5	1,609,000	29,000	2,000	1,640,000
18						
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						
23	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						
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
32						0
33	Other Rate Base Elements	W/P-1-12	(1,542,081)			(1,542,081)
34						
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45	Jurisdictional Rate Base		\$155,247,402	\$2,767,292	\$77,838	158,092,533
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
RATE BASE SUMMARY
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD **X** FORECASTED PERIOD
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WORKPAPER REFERENCE **NO(S): W/P-1**

SCHEDULE **B-1**
PAGE 2 OF 2

Witness Responsible: MA. Miller **IL Bridwell**

Line No.	Rate Base Component	Supporting Schedule Reference	End of Period Amount				13 Month Average Forecast Period Amount			
			Central Division	Tri-Village	Elk Lake	Total Water	Central 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										
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
7										
8	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										
10	Accumulated Amortization	W/P-1-4	(7,674)	0	0	(7,674)	(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										
19	Other Working Capital Allowance	B-5	462,149	0	0	462,149	462,149	0	0	462,149
20										
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	0	(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										
27	Deferred Investment Tax Credits	B-6	(117,518)	0	0	(117,518)	(117,518)	0	0	(117,518)
28										
29	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										
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										
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44										
45	Jurisdictional Rate Base		\$157,241,956	\$3,256,991	\$74,228	\$160,573,176	\$156,813,597	\$2,979,385	\$82,677	\$159,875,659
46										
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 200400103
PLANT IN SERVICE BY MAJOR GROUPING
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
PAGE 1 of 2
Witness Responsible: MA. Miller

Line No	Major Property Grouping	Base Period				Jurisdictional Percent	Jurisdictional				End of Period Adjusted Jurisdiction
		Central Division	Tri-Village	Elk Lake	Total		Central Division	Tri-Village	Elk Lake	Total	
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											
17		<u>\$272,085,879</u>	<u>\$5,189,159</u>	<u>\$325,850</u>	<u>\$277,600,888</u>		<u>\$272,085,879</u>	<u>\$5,189,159</u>	<u>\$325,850</u>	<u>\$277,600,888</u>	<u>\$0</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PLANT IN SERVICE BY MAJOR GROUPING
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
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

Line 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	<u>100%</u>	\$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							
8	Transmission and Distribution	212,885,719		212,885,719	0	212,885,719	205,402,631
9							
10	General	22,414,178		22,414,178	0	22,414,178	21,417,376
11							
12	Completed Construction not Classified	0		0	0	0	0
13							
14	Other	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15							
16		<u>\$290,918,015</u>		<u>\$290,918,015</u>	<u>\$0</u>	<u>\$290,918,015</u>	<u>\$282,233,327</u>
17	<u>Tri-Village</u>						
18	Intangibles	\$0	<u>100%</u>	\$0	\$0	\$0	\$0
19							
20	Source of Supply and Pumping	1,160,710		1,160,710	0	1,160,710	1,151,558
21							
22	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	3,984,605
25							
26	General	127,588		127,588	0	127,588	114,742
27							
28	Completed Construction not Classified				n	n	n
29							
30	Other	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31							
32		<u>\$5,708,609</u>		<u>\$5,708,609</u>	<u>\$0</u>	<u>\$5,708,609</u>	<u>\$5,302,443</u>
33							
34	<u>Elk Lake</u>						
35	Intangibles	\$3,838	<u>100%</u>	\$3,838	\$0	\$3,838	\$3,838
36							
37	Source of Supply and Pumping	58,104		58,104	0	58,104	58,104
38							
39	Water Treatment	7,618		7,618	0	7,618	7,618
40							
41	Transmission and Distribution	248,345		248,345	0	248,345	248,345
42							
43	General	7,945		7,945	0	7,945	7,945
44							
45	Completed Construction not Classified				0	0	0
46							
47	Other	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
48							
49		<u>\$325,850</u>		<u>\$325,850</u>	<u>\$0</u>	<u>\$325,850</u>	<u>\$325,850</u>
50							

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
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WORKPAPER REFERENCE NO(S): **W/P-1**

SCHEDULE **B-2.1**

PAGE 1 of 8

Witness Responsible: MA. Miller

Line No.	Acct No.	Account Title	Base Period			Jurisdictional Percent	Jurisdictional			Adjustment	Adjusted Jurisdiction			Total Water
			Central Division	Tri-Village	Elk Lake		Central Division	Tri-Village	Elk Lake		Central Division	Tri-Village	Elk Lake	
1														
2														
3		<u>Intangible Plant</u>												
4	301	Organization	\$23,020	\$0	\$0	100%	\$23,020	\$0	\$0	\$0	23,020	0	0	23,020
5	302	Franchise/Consents	70,261	0	0		70,261	0	0	0	70,261	0	0	70,261
6	3031	Other P/E Intangibles	125,793	0	3,838		125,793	0	3,838	0	125,793	0	3,838	129,631
7	3036	Other P/E Comprehensive Studies	611,071	0	0		611,071	0	0	0	611,071	0	0	611,071
8		Total Intangibles	830,145	0	3,838		830,145	0	3,838	0	830,145	0	3,838	833,983
9														
10		<u>Source of Supply and Pumping Plant</u>												
11	310	Land and Land Rights - SS	322,833	691,887	0		322,833	691,887	0	0	322,833	691,887	0	1,014,720
12	311	Structures and Improvements	265,573	341,948	27,734		265,573	341,948	27,734	0	265,573	341,948	27,734	635,255
13	312	Collecting and Impounding Reservoirs	1,013,271	0	0		1,013,271	0	0	0	1,013,271	0	0	1,013,271
14	313	Lake, River and Other Intakes	581,930	0	0		581,930	0	0	0	581,930	0	0	581,930
15	314	Wells and Springs	0	0	0		0	0	0	0	0	0	0	0
16	316	Supply Mains	5,069,822	0	14,520		5,069,822	0	14,520	0	5,069,822	0	14,520	5,084,342
17	320	Land and Land Rights - Pumping	81,790	0	750		81,790	0	750	0	81,790	0	750	82,540
18	321	Structures and Improvements	4,441,292	0	0		4,441,292	0	0	0	4,441,292	0	0	4,441,292
19	322	Boiler Plant Equipment	0	0	0		0	0	0	0	0	0	0	0
20	323	Other Power Production Equipment	572,278	0	0		572,278	0	0	0	572,278	0	0	572,278
21	325	Electric Pumping Equipment	9,419,809	126,875	15,100		9,419,809	126,875	15,100	0	9,419,809	126,875	15,100	9,561,784
22	326	Diesel Pumping Equipment	594,512	0	0		594,512	0	0	0	594,512	0	0	594,512
23	328	Other Pumping Equipment	0	0	0		0	0	0	0	0	0	0	0
24	3541		0	0	0		0	0	0	0	0	0	0	0
25	3711		0	0	0		0	0	0	0	0	0	0	0
26														
27		Total Source of Supply 8 Pumping	22,363,110	1,160,710	58,104		22,363,110	1,160,710	58,104	0	22,363,110	1,160,710	58,104	23,581,924
28														
29		<u>Water Treatment Plant</u>												
30	330	Land and Land Rights	68,164	0	0		68,164	0	0	0	68,164	0	0	68,164
31	331	Structures and Improvements	7,961,564	0	0		7,961,564	0	0	0	7,961,564	0	0	7,961,564
32	332	Water Treatment Equipment	24,234,837	51,538	7,618		24,234,837	51,538	7,618	0	24,234,837	51,538	7,618	24,293,993
33	334	Water Treatment - GAC	0	0	0		0	0	0	0	0	0	0	0
34														
35		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	32,323,721
36														
37		<u>Transmission and Distribution Plant</u>												
38	340	Land and Land Rights	3,648,042	0	1,250		3,648,042	0	1,250	0	3,648,042	0	1,250	3,649,292
39	341	T & D Structures and Improvements.	724,970	0	0		724,970	0	0	0	724,970	0	0	724,970
40	342	Distribution Reservoirs and Standpipe:	6,576,156	888,385	30,749		6,576,156	888,385	30,749	0	6,576,156	888,385	30,749	7,495,290
41	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	132,056,081
42	345	Services	28,592,633	81,612	0		28,592,633	81,612	0	0	28,592,633	81,612	0	28,674,245
43	346	Meters	6,046,964	343,922	56,623		6,046,964	343,922	56,623	0	6,046,964	343,922	56,623	6,447,509
44	347	Meter Installations	13,098,821	1,800	0		13,098,821	1,800	0	0	13,098,821	1,800	0	13,100,621
45	348	Hydrants	8,344,817	18,018	13,900		8,344,817	18,018	13,900	0	8,344,817	18,018	13,900	8,376,735
46														
47		Total Transmission and Distribution	198,407,075	3,869,323	248,345		198,407,075	3,869,323	248,345	0	198,407,075	3,869,323	248,345	200,524,743
48														
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KENTUCKY-AMERICAN WATER 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 No.	Acct No.	Account Title	Base Period			Jurisdictional Percent	Jurisdictional			Adjustment	Adjusted Jurisdiction			
			Central Division	Tri-Village	Elk Lake		Central Division	Tri-Village	Elk Lake		Central Division	Tri-Village	Elk Lake	Total Water
1														
2														
3		<u>General Plant</u>												
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	0	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	Transportation Equipment	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	0	0	0	35,547	0	0	35,547
9	394	Tools, Shop and Garage Equipment	792,781	4,566	0		792,781	4,566	0	0	792,781	4,566	0	797,347
10	395	Laboratory Equipment	899,427	-	0		899,427	0	0	0	899,427	0	0	899,427
11	396	Power Operated Equipment	512,488	35,704	0		512,488	35,704	0	0	512,488	35,704	0	548,192
12	397	Communication Equipment	1,859,461	2,718	0		1,859,461	2,718	0	0	1,859,461	2,718	0	1,862,179
13	398	Miscellaneous Equipment	545,149	-	0		545,149	0	0	0	545,149	0	0	545,149
14	399	Other Tangible Property	133,282	-	500		133,282	0	500	0	133,282	0	500	133,782
15														
16		Total General	<u>20,220,984</u>	<u>107,588</u>	<u>7,945</u>		<u>20,220,984</u>	<u>107,588</u>	<u>7,945</u>	<u>0</u>	<u>20,220,984</u>	<u>107,588</u>	<u>7,945</u>	<u>20,336,517</u>
17														
18														
19														
20		Total Utility Plant in Service	<u>\$272,085,879</u>	<u>\$5,189,159</u>	<u>\$325,850</u>		<u>\$272,085,879</u>	<u>\$5,189,159</u>	<u>\$325,850</u>	<u>\$0</u>	<u>\$272,085,879</u>	<u>\$5,189,159</u>	<u>\$325,850</u>	<u>\$277,600,888</u>
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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
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

Line No	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		<u>Intangible Plant</u>						
4	310000	Organization	\$23,020	<u>100%</u>	\$23,020	\$0	\$23,020	23,020
5	302000	Franchise/Consents	70,261		70,261	0	70,261	70,261
6	339100	Other PIE Intangibles	125,793		125,793	0	125,793	125,793
7	339600	Other PIE Comprehensive Studies	282,824		282,824	0	282,824	308,074
8		Total Intangibles	<u>501,898</u>		<u>501,898</u>	<u>0</u>	<u>501,898</u>	<u>527,148</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303200	Land and Land Rights - SS	322,833		322,833	0	322,833	322,833
12	304100	Structures and Improvements	265,573		265,573	0	265,573	265,573
13	305000	Collecting and Impounding Reservoirs	1,013,271		1,013,271	0	1,013,271	1,013,271
14	306000	Lake, River and Other Intakes	581,930		581,930	0	581,930	581,930
15	0	Wells and Springs	-		0	0	0	0
16	309000	Supply Mains	5,069,822		5,069,822	0	5,069,822	5,069,822
17	303300	Land and Land Rights - Pumping	91,144		91,144	0	91,144	81,790
18	304200	Structures and Improvements	4,441,292		4,441,292	0	4,441,292	4,449,926
19	0	Boiler Plant Equipment	-		0	0	0	0
20	310100	Other Power Production Equipment	572,278		572,278	0	572,278	572,278
21	325	Electric Pumping Equipment	9,449,809		9,449,809	0	9,449,809	9,427,501
22	326	Diesel Pumping Equipment	594,512		594,512	0	594,512	594,512
23	328	Other Pumping Equipment	0		0	0	0	0
24	3541		0		0	0	0	0
25	3711		0		0	0	0	0
26								
27		Total Source of Supply & Pumping	<u>22,402,464</u>		<u>22,402,464</u>	<u>0</u>	<u>22,402,464</u>	<u>22,379,436</u>
28								
29		<u>Water Treatment Plant</u>						
30	330	Land and Land Rights	68,164		68,164	0	68,164	68,164
31	331	Structures and Improvements	8,036,215		8,036,215	0	8,036,215	8,030,473
32	332	Water Treatment Equipment	24,609,377		24,609,377	0	24,609,377	24,408,099
33	334	Water Treatment - GAC	0		0	0	0	0
34								
35		Total Water Treatment	<u>32,713,756</u>		<u>32,713,756</u>	<u>0</u>	<u>32,713,756</u>	<u>32,506,736</u>
36								
37		<u>Transmission and Distribution Plant</u>						
38	340	Land and Land Rights	3,648,042		3,648,042	0	3,648,042	3,648,042
39	341	T & D Structures and Improvements.	781,133		781,133	0	781,133	776,813
40	342	Distribution Reservoirs and Standpipes	10,769,488		10,769,488	0	10,769,488	7,373,772
41	343	Transmission and Distribution Mains	136,721,890		136,721,890	0	136,721,890	134,547,729
42	345	Services	30,847,903		30,847,903	0	30,847,903	29,917,313
43	346	Meters	6,869,825		6,869,825	0	6,869,825	6,584,484
44	347	Meter installations	14,436,021		14,436,021	0	14,436,021	13,917,236
45	348	Hydrants	8,811,417		8,811,417	0	8,811,417	8,637,242
46								
47		Total Transmission and Distribution	<u>212,885,719</u>		<u>212,885,719</u>	<u>0</u>	<u>212,885,719</u>	<u>205,402,631</u>
48								
49								
50								

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): **W/P-1**
CENTRAL DIVISION

SCHEDULE **B-2.1**
PAGE 4 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								
2								
3		<u>General Plant</u>						
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	Transportation Equipment	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	1,872,930
13	398	Miscellaneous Equipment	558,149		558,149	0	558,149	557,764
14	399	Other Tangible Property	133,282		133,282	0	133,282	133,282
15								
16		Total General	<u>22,414,178</u>		<u>22,414,178</u>	<u>0</u>	<u>22,414,178</u>	<u>21,417,376</u>
17								
18								
19		Total Utility Plant in Service	<u>\$290,918,015</u>		<u>\$290,918,015</u>	<u>\$0</u>	<u>\$290,918,015</u>	<u>\$282,233,327</u>
20								
21								
22								
23								
24								
25								
26								
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28								
29								
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50								

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
TYPE OF FILING: ___ ORIGINAL ___ UPDATED X REVISED
WORKPAPER REFERENCE NO(S): W/P-1
TRI-VILLAGE

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

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		<u>Intangible Plant</u>						
4	310000	Organization	\$0	<u>100%</u>	\$0	\$0	\$0	0
5	302000	Franchise/Consents			0	0	0	0
6	339100	Other P/E Intangibles			0	0	0	0
7	339600	Other P/E Comprehensive Studies			0	0	0	0
8		Total Intangibles	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303200	Land and Land Rights - SS	691,887		691,887	0	691,887	691,887
12	304100	Structures and Improvements	341,948		341,948	0	341,948	332,796
13	305000	Collecting and Impounding Reservoirs			0	0	0	0
14	306000	Lake, River and Other Intakes			0	0	0	0
15	0	Wells and Springs			0	0	0	0
16	309000	Supply Mains			0	0	0	0
17	303300	Land and Land Rights - Pumping			0	0	0	0
18	304200	Structures and Improvements			0	0	0	0
19	0	Boiler Plant Equipment			0	0	0	0
20	310100	Other Power Production Equipment			0	0	0	0
21	325	Electric Pumping Equipment	126,875		126,875	0	126,875	126,875
22	326	Diesel Pumping Equipment	0		0	0	0	0
23	328	Other Pumping Equipment	0		0	0	0	0
24	3541		0		0	0	0	0
25	3711		0		0	0	0	0
26								
27		Total Source of Supply & Pumping	<u>1,160,710</u>		<u>1,160,710</u>	<u>0</u>	<u>1,160,710</u>	<u>1,151,558</u>
28								
29		<u>Water Treatment Plant</u>						
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	51,538		51,538	0	51,538	51,538
33	334	Water Treatment - GAC	0		0	0	0	0
34								
35		Total Water Treatment	<u>51,538</u>		<u>51,538</u>	<u>0</u>	<u>51,538</u>	<u>51,538</u>
36								
37		<u>Transmission and Distribution Plant</u>						
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		888,385	0	888,385	857,578
41	343	Transmission and Distribution Mains	2,947,586		2,947,586	0	2,947,586	2,628,663
42	345	Services	148,612		148,612	0	148,612	122,993
43	346	Meters	352,922		352,922	0	352,922	349,730
44	347	Meter Installations	8,250		8,250	0	8,250	5,315
45	348	Hydrants	23,018		23,018	0	23,018	22,000
46								
47		Total Transmission and Distribution	<u>4,368,773</u>		<u>4,368,773</u>	<u>0</u>	<u>4,368,773</u>	<u>3,984,605</u>
48								
49								
50								

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 200400103
PLANT IN 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): WIP-1

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

TRI-VILLAGE

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		<u>General Plant</u>						
4	389 2	Stores Shop & Garaae Land	\$0		\$0	\$0	\$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	Transportation Equipment	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	<u>127,588</u>		<u>127,588</u>	<u>0</u>	<u>127,588</u>	<u>114,742</u>
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, 2008

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 7 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								
2								
3		<u>Intangible Plant</u>						
4	310000	Organization	\$0	<u>100%</u>	\$0	\$0	\$0	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	<u>3,838</u>		<u>3,838</u>	<u>0</u>	<u>3,838</u>	<u>3,838</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	303200	Land and Land Rights - SS			0	0	0	0
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	306000	Lake, River and Other Intakes			0	0	0	0
15	0	Wells and Springs			0	0	0	0
16	309000	Supply Mains	14,520		14,520	0	14,520	14,520
17	303300	Land and Land Rights - Pumping	750		750	0	750	750
18	304200	Structures and Improvements	-		0	0	0	0
19	0	Boiler Plant Equipment			0	0	0	0
20	310100	Other Power Production Equipment			0	0	0	0
21	325	Electric Pumping Equipment	15,100		15,100	0	15,100	15,100
22	326	Diesel Pumping Equipment	0		0	0	0	0
23	328	Other Pumping Equipment	0		0	0	0	0
24	3541		0		0	0	0	0
25	3711		0		0	0	0	0
26								
27		Total Source of Supply & Pumping	<u>58,104</u>		<u>58,104</u>	<u>0</u>	<u>58,104</u>	<u>58,104</u>
28								
29		<u>Water Treatment Plant</u>						
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	0	0	0
34								
35		Total Water Treatment	<u>7,618</u>		<u>7,618</u>	<u>0</u>	<u>7,618</u>	<u>7,618</u>
36								
37		<u>Transmission and Distribution Plant</u>						
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	13,900		13,900	0	13,900	13,900
46								
47		Total Transmission and Distribution	<u>248,345</u>		<u>248,345</u>	<u>0</u>	<u>248,345</u>	<u>248,345</u>
48								
49								
50								

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
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								
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	Transportation Equipment	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	<u>7,945</u>			<u>0</u>	<u>7,945</u>	<u>7,945</u>
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 PLANT IN SERVICE
 AS OF JULY 31, 2004

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED 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 Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2	<u>CENTRALDIVISION</u>			Not Applicable			
3							
4							
5							
6							
7							
8							
9							
10	<u>TRI-VILLAGE</u>			Not Applicable			
11							
12							
13							
14							
15							
16							
17							
18	<u>ELK LAKE</u>			Not Applicable			
19							
20							
21							
22							
23							
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28							
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30							
31							
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KENTUCKY-AMERICAN WATER 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(S):

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

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2	<u>CENTRALDIVISION</u>			Not Applicable			
3							
4							
5							
6							
7							
8							
9							
10	<u>TRI-VILLAGE</u>			Not Applicable			
11							
12							
13							
14							
15							
16							
17							
18	<u>ELK LAKE</u>			Not Applicable			
19							
20							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2003 TO JULY 2004

DATA: X BASE PERIOD ___ FORECASTED PERIOD
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 **IL Bridwell**

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications Explanation	Other Accts Involved	Base Period Ending Balance
1									
2									
3		<u>Intangible Plant</u>							
4	301	Organization	\$23,020	\$ -	\$0	\$0			\$23,020
5	302	Franchise/Consents	70,261	0	0	0			70,261
6	3031	Other P/E Intangibles	125,793	0	0	0			125,793
7	3036	Other P/E Comprehensive Studies	611,071	0	0	0			611,071
8		Total Intangibles	<u>830,145</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>830,145</u>
9									
10		<u>Source of Supply and Pumping Plant</u>							
11	310	Land and Land Rights - SS	322,833	0	0	0			322,833
12	311	Structures and Improvements	316,267	14,501	65,195	0			265,573
13	312	Collecting and Impounding Reservoirs	1,013,271	0	0	0			1,013,271
14	313	Lake, River and Other Intakes	581,930	0	0	0			581,930
15	314	Wells and Springs	0	0	0	0			0
16	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	0			572,278
21	325	Electric Pumping Equipment	9,287,632	196,986	64,809	0			9,419,809
22	326	Diesel Pumping Equipment	594,512	0	0	0			594,512
23	328	Other Pumping Equipment	0	0	0	0			0
24			0	0	0	0			0
25			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>
26									
27		Total Source of Supply & Pumping	<u>22,267,516</u>	<u>225,598</u>	<u>130,004</u>	<u>0</u>			<u>22,363,110</u>
28									
29		<u>Water Treatment Plant</u>							
30	330	Land and Land Rights	68,164	0	0	0			68,164
31	331	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	0			24,234,837
33	334	Water Treatment - GAC	0	0	0	0			0
34									
35		Total Water Treatment	<u>31,924,473</u>	<u>381,805</u>	<u>41,713</u>	<u>0</u>			<u>32,264,565</u>
36									
37		<u>Transmission and Distribution Plant</u>							
38	340	Land and Land Rights	3,548,301	99,916	175	0			3,648,042
39	341	T & D Structures and Improvements	724,970	0	0	0			724,970
40	342	Distribution Reservoirs and Standpipes	5,081,000	1,495,156	0	0			6,576,156
41	343	Transmission and Distribution Mains	122,378,430	7,109,592	113,350	0			129,374,672
42	345	Services	26,393,145	2,271,417	71,929	0			28,592,633
43	346	Meters	5,475,970	788,157	217,163	0			6,046,964
44	347	Meter Installations	12,457,260	834,168	192,607	0			13,098,821
45	348	Hydrants	7,624,245	726,076	5,504	0			8,244,947
46									
47		Total Transmission and Distribution	<u>183,683,321</u>	<u>13,324,482</u>	<u>600,728</u>	<u>0</u>			<u>196,407,075</u>
48									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2003 TO JULY 2004

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): W/P-1
CENTRAL DIVISION

SCHEDULE B-2.3

PAGE 2 OF 12

Witness Responsible: MA. Miller **IL. Bridwell**

Line No.	Acct No	Account Title	Base Period		Transfers/Reclassifications		Other Accts involved	Base Period Ending Balance
			Beginning Balance	Additions	Retirements	Amount		
1								
2								
3		<u>General Plant</u>						
4	389.2	Stores Shop & Garage Land	\$0	\$0	\$0	\$0	\$0	\$0
5	390	Structures and Improvements	5,208,767	530,461	36,275	0	0	5,702,973
6	391	Office Furniture and Equipment	4,030,777	3,632,523	194,563	0	0	7,668,737
7	392	Transportation Equipment	2,145,447	102,303	176,611	0	0	2,071,139
8	393	Stores Equipment	35,547	0	0	0	0	35,547
9	394	Tools, Shop and Garage Equipment	786,181	10,100	3,500	0	0	792,781
10	395	Laboratory Equipment	872,027	39,900	12,500	0	0	899,427
11	396	Power Operated Equipment	506,399	6,089	0	0	0	512,488
12	397	Communication Equipment	1,608,068	51,393	0	0	0	1,859,461
13	398	Miscellaneous Equipment	465,364	94,173	14,388	0	0	545,149
14	399	Other Tangible Property	127,678	5,604	0	0	0	133,262
15								
16		Total General	<u>15,986,275</u>	<u>4,672,546</u>	<u>437,837</u>	<u>0</u>		<u>20,220,984</u>
17								
18								
19		Total Utility Plant in Service	<u>\$254,691,730</u>	<u>\$18,604,431</u>	<u>\$1,210,282</u>	<u>\$0</u>		<u>\$272,085,879</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 200440103
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_ REVISÉ
WORKPAPER REFERENCE NO(S): WIP-1-1
CENTRAL DIVISION

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

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Transfers/Reclassifications	Other Accts Involved	Fore. Period	
										Ending Balance	13 Month Average
1											
2											
3		<u>Intangible Plant</u>									
4	301	Organization	\$23,020	\$0	\$0	\$0				\$23,020	\$23,020
5	302	Franchise/Consents	70,261	0	0	0				70,261	70,261
6	3031	Other PIE Intangibles	125,793	0	0	0				125,793	125,793
7	3036	Other PIE Comprehensive Studies	611,071	0	0	(328,247)	Reclassify 1992 CPS Costs			282,824	308,074
8		Total Intangibles	<u>830,145</u>	<u>0</u>	<u>0</u>	<u>(328,247)</u>				<u>501,898</u>	<u>527,148</u>
9											
10		<u>Source of Supply and Pumping Plant</u>									
11	310	Land and Land Rights - SS	322,833	0	0	0				322,833	322,833
12	311	Structures and Improvements	265,573	0	0	0				265,573	265,573
13	312	Collecting and Impounding Reservoirs	1,013,271	0	0	0				1,013,271	1,013,271
14	313	Lake, River and Other Intakes	581,930	0	0	0				581,930	581,930
15	314	Wells and Springs	0	0	0	0				0	0
16	316	Supply Mains	5,069,822	0	0	0				5,069,822	5,069,822
17	320	Land and Land Rights - Pumping	81,790	0	0	9,354	Reclassify 1992 CPS Costs			91,144	81,790
18	321	Structures and improvements	4,441,292	0	0	0				4,441,292	4,449,926
19	322	Boiler Plant Equipment	0	0	0	0				0	0
20	323	Other Power Production Equipment	572,278	0	0	0				572,278	572,278
21	325	Electric Pumping Equipment	9,419,809	30,000	0	0				9,449,809	9,427,501
22	326	Diesel Pumping Equipment	594,512	0	0	0				594,512	594,512
23	328	Other Pumping Equipment	0	0	0	0				0	0
24			0	0	0	0				0	0
25			0	0	0	0				0	0
26											
27		Total Source of Supply & Pumping	<u>22,363,110</u>	<u>30,000</u>	<u>0</u>	<u>9,354</u>				<u>22,402,464</u>	<u>22,379,436</u>
28											
29		<u>Water Treatment Plant</u>									
30	330	Land and Land Rights	68,164	0	0	0				68,164	68,164
31	331	Structures and Improvements	7,961,564	0	0	74,651	Reclassify 1992 CPS Costs			8,036,215	8,030,473
32	332	Water Treatment Equipment	24,234,837	389,150	30,925	16,315	Reclassify 1992 CPS Costs			24,609,377	24,408,099
33	334	Water Treatment - GAC	0	0	0	0				0	0
34											
35		Total Water Treatment	<u>32,264,565</u>	<u>389,150</u>	<u>30,925</u>	<u>90,966</u>				<u>32,713,756</u>	<u>32,506,736</u>
36											
37		<u>Transmission and Distribution Plant</u>									
38	340	Land and Land Rights	3,648,042	0	0	0				3,648,042	3,648,042
39	341	T & D Structures and improvements.	724,970	0	0	56,163	Reclassify 1992 CPS Costs			781,133	776,813
40	342	Distribution Reservoirs and Standpipes	6,576,156	4,164,426	0	28,906	Reclassify 1992 CPS Costs			10,769,488	7,373,772
41	343	Transmission and Distribution Mains	129,374,672	7,386,681	179,600	140,137	Reclassify 1992 CPS Costs			136,721,890	134,547,729
42	345	Services	28,592,633	2,379,900	124,630	0				30,847,903	29,917,313
43	346	Meters	6,046,964	877,450	57,310	2,721	Reclassify 1992 CPS Costs			6,869,825	6,584,484
44	347	Meter installations	13,098,821	1,337,200	0	0				14,436,021	13,917,236
45	348	Hydrants	8,344,817	6,300	6,300	0				8,811,417	8,637,242
46											
47		Total Transmission and Distribution	<u>196,407,075</u>	<u>16,618,557</u>	<u>367,840</u>	<u>227,927</u>				<u>212,885,719</u>	<u>205,402,631</u>
48											
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KENTUCKY-AMERICAN WATER 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: ___ ORIGINAL ___ UPDATED X REVISED
WORKPAPER REFERENCE NO(S): WIP-1-1
CENTRAL DIVISION

SCHEDULE B-2.3

PAGE 4 OF 12

Witness Responsible: MA. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Transfers/Reclassifications		Base Period Ending Balance	13 Month Average
1											
2											
3		<u>General Plant</u>									
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	Communication Equipment	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
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2003 TO JULY 2004

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED X REVISED
WORKPAPER REFERENCE NO(S): W/P-1
 TRI-VILLAGE

SCHEDULE B-2.3
PAGE 5 OF 12

Witness Responsible: MA Miller / L **Bridwell**

Line No.	Acct No.	Account Title	Base Period			Transfers/Reclassifications		Other Accts Involved	Base Period Ending Balance
			Beginning Balance	Additions	Retirements	Amount	Explanation		
1									
2									
3		<u>Intangible Plant</u>							
4	301	Organization	\$ -	\$ -	\$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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	
9									
10		<u>Source of Supply and Pumping Plant</u>							
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								0	
27		Total Source of Supply & Pumping	<u>178,146</u>	<u>982,564</u>	<u>0</u>	<u>0</u>		<u>1,160,710</u>	
28									
29		<u>Water Treatment Plant</u>							
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								0	
35		Total Water Treatment	<u>51,538</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>51,538</u>	
36									
37		<u>Transmission and Distribution Plant</u>							
38	340	Land and Land Rights						0	
39	341	T & 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								0	
47		Total Transmission and Distribution	<u>3,778,942</u>	<u>90,381</u>	<u>0</u>	<u>0</u>		<u>3,869,323</u>	
48									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 200400103
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2003 TO JULY 2004

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WIP-1
TRI-VILLAGE

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

Line No.	Acct No.	Account Title	Base Period			Transfers/Reclassifications		Other Accts Involved	Base Period Ending Balance
			Beginning Balance	Additions	Retirements	Amount	Explanation		
1									
2									
3		<u>General Plant</u>							
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	Transportation Equipment	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	<u>107,588</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>107,588</u>	
17									
18									
19		Total Utility Plant in Service	<u>\$4,116,214</u>	<u>\$1,072,945</u>	<u>\$0</u>	<u>\$0</u>		<u>\$5,189,159</u>	
20									
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KENTUCKY-AMERICAN WATER 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: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-1
TRI-VILLAGE

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

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Transfers/Reclassifications		Fore. Period Ending Balance	13 Month Average
								Other Accts Involved			
1											
2											
3		<u>Intangible Plant</u>									
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	0
9											
10		<u>Source of Supply and Pumping Plant</u>									
11	310	Land and Land Rights - SS	691,887		0	0				691,887	691,887
12	311	Structures and Improvements	341,948		0	0				341,948	332,796
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	126,875
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											
27		Total Source of Supply & Pumping	1,160,710	0	0	0				1,160,710	1,151,558
28											
29		<u>Water Treatment Plant</u>									
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	51,538
33	334	Water Treatment - GAC	0		0	0				0	-
34											
35		Total Water Treatment	51,538	0	0	0				51,538	51,538
36											
37		<u>Transmission and Distribution Plant</u>									
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	857,578
41	343	Transmission and Distribution Mains	2,535,586	412,000	0	0				2,947,586	2,628,663
42	345	Services	81,612	67,000	0	0				148,612	122,993
43	346	Meters	343,922	9,000	0	0				352,922	349,730
44	347	Meter Installations	1,800	6,450	0	0				8,250	5,315
45	348	Hydrants	18,018	5,000	0	0				23,018	20,326
46											
47		Total Transmission and Distribution	3,869,323	499,450	0	0				4,368,773	3,984,605
48											
49											
50											

KENTUCKY-AMERICAN WATER 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): W/P-1-1
TRI-VILLAGE

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

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Transfers/Reclassifications	Other Accts Involved	Base Period	13 Month
										Ending Balance	Average
1											
2											
3		<u>General Plant</u>									
4	389 2	Stores Shop & Garage Land	\$0		\$0	\$				\$0	-
5	390	Structures and Improvements	0		0	0				0	-
6	391	Office Furniture and Equipment	47,600		0	0				47,600	47,600
7	392	Transportation Equipment	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				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											
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 200440103
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2003 TO JULY 2004

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED __X__ REVISED
WORK PAPER REFERENCE NO(S): W/P-1
ELK LAKE

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

Line No.	Acct No.	Account Title	Base Period			Transfers/Reclassifications		Other Accts Involved	Base Period Ending Balance
			Beginning Balance	Additions	Retirements	Amount	Explanation		
1									
2									
3		<u>Intangible Plant</u>							
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	<u>3,838</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>3,838</u>	
9									
10		<u>Source of Supply and Pumping Plant</u>							
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			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	
26									
27		Total Source of Supply & Pumping	<u>58,104</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>58,104</u>	
28									
29		<u>Water Treatment Plant</u>							
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			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	
35		Total Water Treatment	<u>7,618</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>7,618</u>	
36									
37		<u>Transmission and Distribution Plant</u>							
38	340	Land and Land Rights	1,250	0	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	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		13,900	
46			<u>248,345</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>248,345</u>	
47		Total Transmission and Distribution	<u>248,345</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>248,345</u>	
48									
49									
50									

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

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF IG: __ ORIGINAL __ UPD _X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-1
ELK LAKE

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

Line No.	Acct No.	Account Title	Base Period			Amount	Transfers/Reclassifications Explanation	Other Accts Involved	Base Period Ending Balance
			Beginning Balance	Additions	Retirements				
1									
2									
3		<u>General Plant</u>							
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	<u>7,945</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>7,945</u>	
17									
18									
19		Total Utility Plant in Service	<u>5325,850</u>	<u>50</u>	<u>\$0</u>	<u>50</u>		<u>\$325,850</u>	
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
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49									
50									

KENTUCKY-AMERICAN WATER 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: ORIGINAL ____ UPDATED X REVISED
WORKPAPER REFERENCE NO(S): W/P-1-1
ELK LAKE

SCHEDULE B-2.3
PAGE 11 OF 12
Witness Responsible: MA. Miller IL Bridwell

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications Explanation	Other Accts Involved	Fore. Period	
									Ending Balance	13 Month Average
1										
2										
3		<u>Intangible Plant</u>								
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	<u>3,838</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>3,838</u>	<u>3,838</u>
9										
10		<u>Source of Supply and Pumping Plant</u>								
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	0	0	0	0			0	0
26										
27		Total Source of Supply & Pumping	<u>58,104</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>58,104</u>	<u>58,104</u>
28										
29		<u>Water Treatment Plant</u>								
30	330	Land and Land Rights	0	0	0	0			0	0
31	331	Structures and Improvements	0	0	0	0			0	0
32	332	Water Treatment Equipment	7,618	0	0	0			7,618	7,618
33	334	Water Treatment- GAC	0	0	0	0			0	0
34										
35		Total Water Treatment	<u>7,618</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>7,618</u>	<u>7,618</u>
36										
37		<u>Transmission and Distribution Plant</u>								
38	340	Land and Land Rights	1,250	0	0	0			1,250	1,250
39	341	T & D Structures and improvements.	0	0	0	0			0	0
40	342	Distribution Reservoirs and Standpipes	30,749	0	0	0			30,749	30,749
41	343	Transmission and Distribution Mains	145,823	0	0	0			145,823	145,823
42	345	Services	0	0	0	0			0	0
43	346	Meters	56,623	0	0	0			56,623	56,623
44	347	Meter Installations	0	0	0	0			0	0
45	348	Hydrants	13,900	0	0	0			13,900	13,900
46										
47		Total Transmission and Distribution	<u>248,345</u>	<u>0</u>	<u>0</u>	<u>0</u>			<u>248,345</u>	<u>248,345</u>
48										
49										
50										

KENTUCKY-AMERICAN WATER 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): W/P-1-1
ELK LAKE

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

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Transfers/Reclassifications Explanation	Other Accts Involved	Base Period	
									Ending Balance	13 Month Average
1										
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	0
6	391	Office Furniture and Equipment	0	0	0	0			0	0
7	392	Transportation Equipment	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	0	0	0			500	500
15										
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										
21										
22										
23										
24										
25										
26										
27										
28										
29										
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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 REFERENCE NO(S):

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

Line No.	Acct No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date	Docket No.	Date of Acquisition	Explanation of Treatment
1									
2									
3									
4	<u>CENTRAL DIVISION</u>				NONE				
5									
6									
7									
8									
9									
10									
11									
12	<u>TRI-VILLAGE</u>				NONE				
13									
14									
15									
16									
17									
18									
19									
20	<u>ELK LAKE</u>				NONE				
21									
22									
23									
24									
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28									
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31									
32									
33									
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KENTUCKY-AMERICANWATER COMPANY
CASE NO: 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 REFERENCE NO(S):

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

Line No.	Acct No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date	Docket No.	Date of Acquisition	Explanation of Treatment
1									
2									
3									
4		<u>CENTRAL DIVISION</u>			NONE				
5									
6									
7									
8									
9									
10									
11									
12		<u>TRI-VILLAGE</u>			NONE				
13									
14									
15									
16									
17									
18									
19									
20		<u>ELK LAKE</u>			NONE				
21									
22									
23									
24									
25									
26									
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28									
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30									
31									
32									
33									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
LEASED PROPERN
AS OF JULY 31, 2004

DATA: BASE PERIOD FORECASTED PERIOD
N P E OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

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

Line No.	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
1							
2							
3	<u>CENTRAL DIVISION</u>						
4							
5							
6							
7							
8							
9							
10							
11	<u>TRI-VILLAGE</u>						
12							
13							
14							
15							
16							
17							
18							
19	<u>ELK LAKE</u>						
20							
21							
22							
23							
24							
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37							
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49							
50							

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 No.	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
1							
2							
3	<u>CENTRALDIVISION</u>						KENTUCKY-AMERICANDOES NOT HAVE ANY CAPITALLEASES.
4							
5							
6							
7							
8							
9							
10							
11	<u>TRI-VILLAGE</u>						KENTUCKY-AMERICANDOES NOT HAVE ANY CAPITALLEASES.
12							
13							
14							
15							
16							
17							
18							
19	<u>ELK LAKE</u>						KENTUCKY-AMERICANDOES NOT HAVE ANY CAPITALLEASES.
20							
21							
22							
23							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF JULY 31, 2004

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6
PAGE 1 OF 2
Witness Responsible: MA Miller

Line No	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Revenue Realized		Expenses incurred	
							Acct No	Description	Amount	Acct No
1										
2										
3	<u>CENTRAL DIVISION</u>									
4										
5										
6										
7										
8										
9										
10										
11	<u>TRI-VILLAGE</u>									
12										
13										
14										
15										
16										
17										
18										
19	<u>ELK LAKE</u>									
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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_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

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

Line No.	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Revenue Realized		Expenses Incurred	
							Acct No.	Description	Amount	Acct No.
1										
2										
3	<u>CENTRAL DIVISION</u>									
4										
5										
6										
7										
8										
9										
10										
11	<u>TRI-VILLAGE</u>									
12										
13										
14										
15										
16										
17										
18										
19	<u>ELK LAKE</u>									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 200400103
PROPERTY EXCLUDED FROM 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-2.7
PAGE 1 OF 2
Witness Responsible: M.A. Miller

Line No.	Acct. No.	Description	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Period Revenue and Expenses		Reasons for Exclusion
								Acct No.	Description	
1										
2										
3		<u>CENTRAL DIVISION</u>				NONE				
4										
5										
6										
7										
8										
9										
10										
11		<u>TRI-VILLAGE</u>				NONE				
12										
13										
14										
15										
16										
17										
18										
19		<u>ELK LAKE</u>				NONE				
20										
21										
22										
23										
24										
25										
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
PROPERTY EXCLUDED FROM RATE BASE
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

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

Line No.	Acct. No.	Description	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Period Revenue and Expenses		Reasons for Exclusion
							Amount	Acct No. Description	
1									
2									
3		<u>CENTRAL DIVISION</u>				NONE			
4									
5									
6									
7									
8									
9									
10									
11		<u>TRI-VILLAGE</u>				NONE			
12									
13									
14									
15									
16									
17									
18									
19		<u>ELK LAKE</u>				NONE			
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION 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
CENTRAL DIVISION

SCHEDULE B-3
PAGE 1 of 12
Witness Responsible: MA Miller

Line No.	Acct No.	Account Title	Base Period		Jurisdictional Percent	Accumulated Reserve Balances		
			Total Company	Total Company		Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		<u>Intangible Plant</u>						
4	301	Organization	\$23,020	\$0	<u>100%</u>	\$0	\$0	\$0
5	302	Franchise/Consents	70,261	58,778		58,778		58,778
6	3031	Other PIE intangibles	125,793	39,305		39,305		39,305
7	3036	Other P/E Comprehensive Studies	611,071	174,150		174,150		174,150
8		Total Intangibles	<u>830,145</u>	<u>272,233</u>		<u>272,233</u>	<u>0</u>	<u>272,233</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	310	Land and Land Rights - SS	322,833	(925)		(925)	0	(925)
12	311	Structures and Improvements	265,573	(50,326)		(50,326)	0	(50,326)
13	312	Collecting and Impounding Reservoirs	1,013,271	257,514		257,514	0	257,514
14	313	Lake, River and Other Intakes	581,930	76,707		76,707	0	76,707
15	314	Wells and Springs	0	0		0	0	0
16	316	Supply Mains	5,069,822	766,920		766,920	0	766,920
17	320	Land and Land Rights - Pumping	81,790	0		0	0	0
18	321	Structures and Improvements	4,441,292	1,252,619		1,252,619	0	1,252,619
19	322	Boiler Plant Equipment	0	0		0	0	0
20	323	Other Power Production Equipment	572,278	221,134		221,134	0	221,134
21	325	Electric Pumping Equipment	9,419,809	3,565,743		3,565,743	0	3,565,743
22	326	Diesel Pumping Equipment	594,512	253,696		253,696	0	253,696
23	328	Other Pumping Equipment	0	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	<u>22,363,110</u>	<u>6,343,082</u>		<u>6,343,082</u>		<u>6,343,082</u>
28								
29		<u>Water Treatment Plant</u>						
30	330	Land and Land Rights	68,164	0		0	0	0
31	331	Structures and Improvements	7,961,564	1,099,986		1,099,986	0	1,099,986
32	332	Water Treatment Equipment	24,234,837	10,147,970		10,147,970	0	10,147,970
33	334	Water Treatment - GAC	0	0		0	0	0
34								
35		Total Water Treatment	<u>32,264,565</u>	<u>11,247,956</u>		<u>11,247,956</u>	<u>0</u>	<u>11,247,956</u>
36								
37		<u>Transmission and Distribution Plant</u>						
38	340	Land and Land Rights	3,648,042	0		0	0	0
39	341	T & D Structures and Improvements	724,970	274,463		274,463	0	274,463
40	342	Distribution Reservoirs and Standpipes	6,576,156	1,680,789		1,680,789	0	1,680,789
41	343	Transmission and Distribution Mains	129,374,672	16,834,988		16,834,988	0	16,834,988
42	345	Services	28,592,633	10,114,218		10,114,218	0	10,114,218
43	346	Meters	6,046,964	617,970		617,970	0	617,970
44	347	Meter Installations	13,098,821	3,143,582		3,143,582	0	3,143,582
45	348	Hydrants	9,244,947	1,974,173		1,974,173	0	1,974,173
46								
47		Total Transmission and Distribution	<u>196,407,075</u>	<u>34,640,183</u>		<u>34,640,183</u>	<u>0</u>	<u>34,640,183</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31, 2004

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): **W/P-1-3**
CENTRAL DIVISION

SCHEDULE B-3
PAGE 2 of 12
Witness Responsible: **M.A. Miller**

Line No.	Acct No.	Account Title	Base Period		Jurisdictional Percent	Accumulated Reserve Balances		
			Total Company	Total Company		Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	\$0	0	<u>100%</u>	\$0	\$0	\$0
5	390	Structures and Improvements	5,702,973	937,556		937,556	0	937,556
6	391	Office Furniture and Equipment	7,668,737	4,382,159		4,382,159	0	4,382,159
7	392	Transportation Equipment	2,071,139	1,615,463		1,615,463	0	1,615,463
8	393	Stores Equipment	35,547	26,282		26,282	0	26,282
9	394	Tools, Shop and Garage Equipment	792,781	449,421		449,421	0	449,421
10	395	Laboratory Equipment	899,427	379,457		379,457	0	379,457
11	396	Power Operated Equipment	512,488	392,438		392,438	0	392,438
12	397	Communication Equipment	1,859,461	335,399		335,399	0	335,399
13	398	Miscellaneous Equipment	545,149	128,031		128,031	0	128,031
14	399	Other Tangible Property	133,282	213,212		213,212	0	213,212
15		BWA Acquisition	0	447,969		447,969	0	
16								
17		Total General	<u>20,220,984</u>	<u>9,307,387</u>		<u>9,307,387</u>		<u>9,307,387</u>
18								
19								
20		Total Utility Plant in Service	<u>\$272,085,879</u>	<u>\$61,810,841</u>		<u>\$61,810,841</u>	<u>\$0</u>	<u>\$61,810,841</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
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

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances			13 Month Average	
				Total Company	Jurisdictional Percent	Jurisdictional Total		Adjustment
1								
2								
3		<u>Intangible Plant</u>						
4	301	Organization	\$23,020	\$0	100%	\$0	\$0	\$0
5	302/303	Franchise/Consents/Plant Studies	70,261	58,778		58,778	0	58,778
6	3031	Other PIE Intangibles	125,793	51,881		51,881	0	51,881
7	3036	Other P/E Comprehensive Studies	282,824	209,502		209,502	0	209,502
8		Total Intangibles	<u>491,908</u>	<u>320,161</u>		<u>320,161</u>	<u>0</u>	<u>320,161</u>
9								
10		<u>Source of Supply and Pumping Plant</u>						
11	310	Land and Land Rights - SS	322,833	(925)		(925)	0	(925)
12	311	Structures and Improvements	265,573	(38,556)		(38,556)	0	(38,556)
13	312	Collecting and Impounding Reservoirs	1,013,271	287,241		287,241	0	287,241
14	313	Lake, River and Other Intakes	581,930	93,394		93,394	0	93,394
15	314	Wells and Springs	0	0		0	0	0
16	316	Supply Mains	5,069,822	841,959		841,959	0	841,959
17	320	Land and Land Rights - Pumping	91,144	0		0	0	0
18	321	Structures and Improvements	4,441,292	1,390,224		1,390,224	0	1,390,224
19	322	Boiler Plant Equipment	0	0		0	0	0
20	323	Other Power Production Equipment	572,278	246,701		246,701	0	246,701
21	325	Electric Pumping Equipment	9,449,809	4,031,179		4,031,179	0	4,031,179
22	326	Diesel Pumping Equipment	594,512	278,327		278,327	0	278,327
23	328	Other Pumping Equipment	0	(30,925)		(30,925)	0	(30,925)
24			0	0		0	0	0
25			<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
26								
27		Total Source of Supply & Pumping	<u>22,402,464</u>	<u>7,098,619</u>		<u>7,098,619</u>	<u>0</u>	<u>7,098,619</u>
28								
29		<u>Water Treatment Plant</u>						
30	330	Land and Land Rights	68,164	0		0	0	0
31	331	Structures and Improvements	8,036,215	902,426		902,426	0	902,426
32	332	Water Treatment Equipment	24,609,377	11,450,184		11,450,184	0	11,450,184
33	334	Water Treatment - GAC	0	0		0	0	0
34			<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
35		Total Water Treatment	<u>32,713,756</u>	<u>12,352,610</u>		<u>12,352,610</u>	<u>0</u>	<u>12,352,610</u>
36								
37		<u>Transmission and Distribution Plant</u>						
38	340	Land and Land Rights	3,648,042	(181,940)		(181,940)	0	(181,940)
39	341	T & D Structures and Improvements.	781,133	330,163		330,163	0	330,163
40	342	Distribution Reservoirs and Standpipes	10,769,488	1,902,600		1,902,600	0	1,902,600
41	343	Transmission and Distribution Mains	136,721,890	18,931,061		18,931,061	0	18,931,061
42	345	Services	30,847,903	11,783,432		11,783,432	0	11,783,432
43	346	Meters	6,869,825	657,222		657,222	0	657,222
44	347	Meter Installations	14,436,021	3,589,319		3,589,319	0	3,589,319
45	348	Hydrants	8,811,417	2,268,264		2,268,264	0	2,268,264
46			<u>2,268,264</u>	<u>2,268,264</u>		<u>2,268,264</u>	<u>0</u>	<u>2,268,264</u>
47		Total Transmission and Distribution	<u>212,885,719</u>	<u>39,280,121</u>		<u>39,280,121</u>	<u>0</u>	<u>39,280,121</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
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

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances					13 Month Average
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	
1									
2									
3		<u>General Plant</u>							
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	Miscellaneous Equipment	558,149	162,498		162,498	0	162,498	149,355
14	399	Other Tangible Property	133,282	249,846		249,846	0	249,846	235,933
15		BWA Acquisition	0	447,969		447,969	0	447,969	447,969
16									
17		Total General	<u>22,414,178</u>	<u>12,175,682</u>		<u>12,175,682</u>	<u>0</u>	<u>12,175,682</u>	<u>11,079,828</u>
18									
19									
20		Total Utility Plant in Service	<u>\$290,918,015</u>	<u>\$71,227,193</u>		<u>\$71,227,193</u>	<u>\$ -</u>	<u>\$71,227,193</u>	<u>\$67,604,941</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 200400103
ACCUMULATED DEPRECIATION 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 5 of 12
Witness Responsible: MA. Miller

Line No.	Acct No.	Account Title	Base Period		Jurisdictional Percent	Accumulated Reserve Balances		Adjustments	Adjusted Jurisdiction
			Total Company	Total Company		Jurisdictional Total	Jurisdictional Total		
1									
2									
3		<u>Intangible Plant</u>							
4	301	Organization	\$0	\$ -	<u>100%</u>	\$0	\$0	\$0	\$0
5	302	Franchise/Consents	0	-		0		0	0
6	3031	Other P/E Intangibles	0	-		0		0	0
7	3036	Other PIE Comprehensive Studies	0	-		0		0	0
8		Total Intangibles	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
9									
10		<u>Source of Supply and Pumping Plant</u>							
11	310	Land and Land Rights - SS	691,887	-		0	0	0	0
12	311	Structures and Improvements	341,948	(52,618)		(52,618)	0	(52,618)	(52,618)
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	0	-		0	0	0	0
17	320	Land and Land Rights - Pumping	0	-		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	126,875	14,511		14,511	0	14,511	14,511
22	326	Diesel Pumping Equipment	0	-		0	0	0	0
23	328	Other Pumping Equipment	0	-		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	<u>1,160,710</u>	<u>(38,107)</u>		<u>68,403</u>	0	<u>(38,107)</u>	<u>(38,107)</u>
28									
29		<u>Water Treatment Plant</u>							
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	51,538	6,403		6,403	0	6,403	6,403
33	334	Water Treatment - GAC	0	-		0	0	0	0
34									
35		Total Water Treatment	<u>51,538</u>	<u>6,403</u>		<u>6,403</u>	0	<u>6,403</u>	<u>6,403</u>
36									
37		<u>Transmission and Distribution Plant</u>							
38	340	Land and Land Rights	0	0		0	0	0	0
39	341	T & D Structures and Improvements	0	0		0	0	0	0
40	342	Distribution Reservoirs and Standpipes	888,385	13,389		13,389	0	13,389	13,389
41	343	Transmission and Distribution Mains	2,535,586	90,488		90,488	0	90,488	90,488
42	345	Services	81,612	8,503		8,503	0	8,503	8,503
43	346	Meters	343,922	48,496		48,496	0	48,496	48,496
44	347	Meter Installations	1,800	43		43	0	43	43
45	348	Hydrants	18,018	1,434		1,434	0	1,434	1,434
46									
47		Total Transmission and Distribution	<u>3,869,323</u>	<u>162,353</u>		<u>162,353</u>	0	<u>162,353</u>	<u>162,353</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 200440103
ACCUMULATED DEPRECIATION 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**

Line No.	Acct No.	Account Title	Base Period		Jurisdictional Percent	Accumulated Reserve Balances		
			Total Company	Total Company		Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		<u>General Plant</u>						
4	389.2	Stores Shop & Garage Land	\$0	0	<u>100%</u>	\$0	\$0	\$0
5	390	Structures and Improvements	0	0		0	0	0
6	391	Office Furniture and Equipment	47,600	12,359		12,359	0	12,359
7	392	Transportation Equipment	17,000	11,571		11,571	0	11,571
8	393	Stores Equipment	0	0		0	0	0
9	394	Tools, Shop and Garage Equipment	4,566	999		999	0	999
10	395	Laboratory Equipment	0	0		0	0	0
11	396	Power Operated Equipment	35,704	10,050		10,050	0	10,050
12	397	Communication Equipment	2,718	402		402	0	402
13	398	Miscellaneous Equipment	0	0		0	0	0
14	399	Other Tangible Property	0	0		0	0	0
15			0	834,073		834,073	0	
16								
17		Total General	<u>107,588</u>	<u>869,454</u>		<u>869,454</u>	<u>0</u>	<u>869,454</u>
18								
19								
20		Total Utility Plant in Service	<u>\$5,189,159</u>	<u>\$1,000,103</u>		<u>\$1,000,103</u>	<u>\$0</u>	<u>\$1,000,103</u>
21								
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2005

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ORIGINAL X UPDATED X REVISED
WORKPAPER REFERENCE NO(S): WIP-1-3
TRI-VILLAGE

SCHEDULE **B-3**
PAGE 7 of 12
Witness Responsible: MA. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances					13 Month Average
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	
1									
2									
3		<u>Intangible Plant</u>							
4	301	Organization	\$0	\$ -	100%	\$0	\$0	\$0	\$0
5	302/303	Franchise/Consents/Plant Studies	0	-		0	0	0	0
6	3031	Other PIE Intangibles	0	977		977	0	977	902
7	3036	Other PIE Comprehensive Studies	0	-		0	0	0	0
8		Total Intangibles	<u>0</u>	<u>977</u>		<u>977</u>	<u>0</u>	<u>977</u>	<u>902</u>
9									
10		<u>Source of Supply and Pumping Plant</u>							
11	310	Land and Land Rights - SS	691,887	0		0	0	0	0
12	311	Structures and Improvements	341,948	(38,628)		(38,628)	0	(38,628)	(43,855)
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	0	0		0	0	0	0
17	320	Land and Land Rights - Pumping	0	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	126,875	20,784		20,784	0	20,784	18,432
22	326	Diesel Pumping Equipment	0	0		0	0	0	0
23	328	Other Pumping Equipment	0	0		0	0	0	0
24	3541		0	0		0	0	0	0
25	3711		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
26									
27		Total Source of Supply & Pumping	<u>1,160,710</u>	<u>(17,844)</u>		<u>(17,844)</u>	<u>0</u>	<u>(17,844)</u>	<u>(25,423)</u>
28									
29		<u>Water Treatment Plant</u>							
30	330	Land and Land Rights	0	0		0	0	0	0
31	331	Structures and Improvements	0	0		0	0	0	0
32	332	Water Treatment Equipment	51,538	9,171		9,171	0	9,171	8,133
33	334	Water Treatment - GAC	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
34									
35		Total Water Treatment	<u>51,538</u>	<u>9,171</u>		<u>9,171</u>	<u>0</u>	<u>9,171</u>	<u>8,133</u>
36									
37		<u>Transmission and Distribution Plant</u>							
38	340	Land and Land Rights	0	0		0	0	0	0
39	341	T & D Structures and Improvements.	0	0		0	0	0	0
40	342	Distribution Reservoirs and Standpipes	888,385	38,552		38,552	0	38,552	29,120
41	343	Transmission and Distribution Mains	2,947,586	133,039		133,039	0	133,039	116,087
42	345	Services	148,612	14,784		14,784	0	14,784	11,978
43	346	Meters	352,922	71,524		71,524	0	71,524	62,905
44	347	Meter Installations	8,250	181		181	0	181	103
45	348	Hydrants	23,018	2,113		2,113	0	2,113	1,242
46									
47		Total Transmission and Distribution	<u>4,368,773</u>	<u>260,193</u>		<u>260,193</u>	<u>0</u>	<u>260,193</u>	<u>222,036</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
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
TRI-VILLAGE

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances				13 Month Average	
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment		Adjusted Jurisdiction
1									
2									
3		<u>General Plant</u>							
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			<u>0</u>	<u>834,073</u>		<u>834,073</u>	<u>0</u>	<u>834,073</u>	
16									
17		Total General	<u>127,588</u>	<u>885,578</u>		<u>885,578</u>	<u>0</u>	<u>885,578</u>	<u>879,335</u>
18									
19									
20		Total Utility Plant in Service	<u>\$5,708,609</u>	<u>\$1,138,075</u>		<u>\$1,138,075</u>	<u>\$ -</u>	<u>\$1,138,075</u>	<u>\$1,084,983</u>
21									
22									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION 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
ELK LAKE

SCHEDULE B-3
PAGE 9 of 12
Witness Responsible: MA. Miller

Line No.	Acct No	Account Title	Base Period		Accumulated Reserve Balances				
			Total Company	Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction	
1									
2									
3		<u>Intangible Plant</u>							
4	301	Organization	\$0	\$0	<u>100%</u>	\$0	\$0	\$0	
5	302	Franchise/Consents	0	0		0	0	0	
6	3031	Other PIE Intangibles	3,838	7,276		7,276	7,276	7,276	
7	3036	Other P/E Comprehensive Studies	0	0		0	0	0	
8		Total Intangibles	<u>3,838</u>	<u>7,276</u>		<u>7,276</u>	<u>0</u>	<u>7,276</u>	
9									
10		<u>Source of Supply and Pumping Plant</u>							
11	310	Land and Land Rights - SS	0	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	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	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	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	<u>58,104</u>	<u>46,053</u>		<u>46,053</u>	<u>0</u>	<u>46,053</u>	
28									
29		<u>Water Treatment Plant</u>							
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	<u>7,618</u>	<u>3,827</u>		<u>3,827</u>	<u>0</u>	<u>3,827</u>	
36									
37		<u>Transmission and Distribution Plant</u>							
38	340	Land and Land Rights	1,250	0		0	0	0	
39	341	T & D Structures and Improvements.	0	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	346	Meters	56,623	1,057		1,057	0	1,057	
44	347	Meter Installations	0	0		0	0	0	
45	348	Hydrants	13,900	11,664		11,664	0	11,664	
46									
47		Total Transmission and Distribution	<u>248,345</u>	<u>208,318</u>		<u>208,318</u>	<u>0</u>	<u>208,318</u>	
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
ACCUMULATED DEPRECIATION 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**
ELK LAKE

SCHEDULE B-3
PAGE 10 of 12
Witness Responsible: MA Miller

Line No.	Acct No.	Account Title	Base Period		Jurisdictional percent	Accumulated Reserve Balances		
			Total Company	Total Company		Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		<u>General Plant</u>						
4	389.2	Stores Shop & Garage Land	\$0	0	<u>100%</u>	\$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	Miscellaneous Equipment	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	<u>7,945</u>	<u>7,277</u>		<u>7,277</u>	<u>0</u>	<u>7,277</u>
18								
19								
20		Total Utility Plant in Service	<u>\$325,850</u>	<u>\$272,751</u>		<u>\$272,751</u>	<u>\$0</u>	<u>\$272,751</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2005

DATA: __X__ BASE PERIOD __ __ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED __X__ REVISED
WORKPAPER REFERENCE NO(S): W/P-1-3
ELK LAKE

SCHEDULE B-3
PAGE 11 of 12
Witness Responsible: MA Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances					13 Month Average
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	
1									
2									
3		<u>Intangible Plant</u>							
4	301	Organization	\$0	\$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	<u>3,838</u>	<u>7,276</u>		<u>7,276</u>	<u>0</u>	<u>7,276</u>	<u>7,084</u>
9									
10		<u>Source of Supply and Pumping Plant</u>							
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	328	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	<u>58,104</u>	<u>46,053</u>		<u>46,053</u>	<u>0</u>	<u>46,053</u>	<u>45,255</u>
28									
29		<u>Water Treatment Plant</u>							
30	330	Land and Land Rights	0	0		0	0	0	0
31	331	Structures and Improvements	0	0		0	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	<u>0</u>	<u>3,827</u>		<u>3,827</u>	<u>0</u>	<u>3,827</u>	<u>3,671</u>
36									
37		<u>Transmission and Distribution Plant</u>							
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 Standpipes	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	0	11,664		11,664	0	11,664	11,664
46									
47		Total Transmission and Distribution	<u>248,345</u>	<u>208,318</u>		<u>208,318</u>	<u>0</u>	<u>208,318</u>	<u>206,656</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 200400103
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2005

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED X REVISED
WORKPAPER REFERENCE NO(S): WP-1-3
ELK LAKE

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances				13 Month Average	
				Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment		Adjusted Jurisdiction
1									
2									
3		<u>General Plant</u>							
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	Communication Equipment	0	0		0	0	0	0
13	398	Miscellaneous Equipment	0	0		0	0	0	0
14	399	Other Tangible Property	500	966		966	0	966	0
15		BWA Acquisition	0	0		0	0	0	0
16									
17		Total General	<u>7,945</u>	<u>7,277</u>		<u>7,277</u>	<u>0</u>	<u>7,277</u>	<u>5,783</u>
18									
19									
20		Total Utility Plant in Service	<u>\$318,232</u>	<u>\$272,751</u>		<u>\$272,751</u>	<u>\$ -</u>	<u>\$272,751</u>	<u>\$268,449</u>
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31, 2004

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2						
3	<u>CENTRAL DIVISION</u>			NONE		
4						
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11	<u>TRI-VILLAGE</u>			NONE		
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19	<u>ELK LAKE</u>			NONE		
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2005

ID_X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED __X_ REVISED
WORKPAPER REFERENCE NO(S):

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2						
3	<u>CENTRAL DIVISION</u>			NONE		
4						
5						
6						
7						
8						
9						
10						
11	<u>TRI-VILLAGE</u>			NONE		
12						
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19	<u>ELK LAKE</u>			NONE		
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31, 2004

DATA: X BASE PERIOD _____ FORECASTED PERIOD _____
TYPE OF FILING: ORIGINAL UPDATED X REVISED
WORKPAPER REFERENCE NO(S): WIP - 1- 3
CENTRAL DIVISION

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant investment	Accumulated Reserve					
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	L0, 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	
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	L0
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
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KENTUCKY-AMERICANWATER COMPANY
CASE NO: 2004-00103
DEPRECIATIONACCRRUALRATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31,2004

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): W/P - 1-3
CENTRAL DIVISION

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Cuurent Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
1									
2									
3									
4	390.1	Office Structures	3,903,843	641,783	1.68%	65,585	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	991,015	162,921	1.65%	16,352	0%	57.0	R2
6	390.3	Misc Structures	808,115	132,852	3.97%	32,082	0%	17.3	R2
7	391.1	Office Furniture	670,035	382,879	4.05%	27,136	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	36,580	20,903	11.94%	4,368	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	1,216,888	695,368	16.73%	203,585	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	327,644	187,226	3.47%	11,369	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Mainframe Software	3,924,029	2,242,314	21.06%	826,401	0%	3.7	S0
13	391.26	Personal Computer Software	672,344	384,199	22.20%	149,260	0%	3.2	S0
14	391.28	Other Software	680,284	388,736	21.15%	143,880	0%	3.8	S0
15	391.3	Other Office	140,933	80,534	6.95%	9,795	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	1,294,360	1,009,585	14.16%	183,281	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	657,340	512,717	12.59%	82,759	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	67,769	52,859	20.28%	13,744	23%	1.9	R3
19	392.3	Other Transportation Equipment	51,670	40,302	14.37%	7,425	0%	5.0	L1
20	393	Stores Equipment	35,547	26,282	3.88%	1,379	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	792,781	449,421	7.10%	56,287	0%	10.8	S0
22	395	Laboratory Equipment	899,427	379,457	10.94%	98,397	-3%	8.6	L3
23	396	Power Operated Equipment	512,488	392,438	9.13%	46,790	24%	6.9	R2
24	397	Communication Equipment	1,859,461	335,399	4.79%	89,068	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	545,149	128,031	4.71%	25,677	0%	16.4	L0
28	399	Other Tanaible Prowerly	133,282	213,212	20.89%	27,843	0%	7.3	L1
29		BWA Acauisition	0	447,969					
30									
31			<u>\$232,062,003</u>	<u>\$61,752,988</u>		<u>\$6,683,496</u>			
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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.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PROPOSED 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-13
CENTRAL DIVISION

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
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%	\$ 8,339	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	L0
33	347	Meter installations	14,436,021	3,589,319	2.44%	352,239	-53%	54.1	R3
34	348	Hydrants	8,505,683	2,268,264	2.58%	219,446	-36%	48.0	L2
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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

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
1									
2									
3									
4	390.1	Office Structures	3,919,843	572,835	1.88%	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	S0
9	391.21	Personal Computer & Periph Equipment	1,077,733	832,178	16.73%	180,305	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	327,644	252,992	3.47%	11,369	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Mainframe Software	4,535,082	3,501,790	21.06%	955,088	0%	3.7	S0
13	391.26	Personal Computer Software	672,344	519,154	22.20%	149,260	0%	3.2	S0
14	391.28	Other Software	680,284	525,285	21.15%	143,880	0%	3.8	S0
15	391.3	Other Office Equipment	140,933	108,822	6.95%	9,795	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	1,343,110	1,236,179	14.16%	190,184	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	747,340	687,841	12.59%	94,090	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	39,769	36,603	20.28%	8,065	23%	1.9	R3
19	392.3	Other Transportation Equipment	51,670	47,556	14.37%	7,425	0%	5.0	L1
20	393	Stores Equipment	35,547	28,122	3.88%	1,379	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	856,341	527,115	7.10%	60,800	0%	10.8	S0
22	395	Laboratory Equipment	1,042,462	517,654	10.94%	114,045	-3%	8.6	L3
23	396	Power Operated Equipment	512,488	454,816	9.13%	46,790	24%	6.9	R2
24	397	Communication Equipment	1,886,661	454,672	4.79%	90,371	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	558,149	162,498	4.71%	26,289	0%	16.4	L0
28	399	Other Tangible Property	133,282	249,846	20.89%	27,843	0%	7.3	L1
29		BWA Acquisition	0	447,969					
30									
31			<u>\$270,335,191</u>	<u>\$71,089,895</u>		<u>\$7,844,404</u>			
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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.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 200400103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31, 2004

DATA: X_BASE PERIOD _____ FORECASTED PERIOD
TYPE OF FILING: _____ ORIGINAL _____ UPDATED X_REVISED
WORKPAPER REFERENCE NO(S): WIP - 1-3
TRI-VILLAGE

SCHEDULE B-3.2
PAGE 5 OF 12
Witness Responsible: MA. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
1									
2									
3	3031	Other P/E intangibles	\$ -	\$0	10.00%	\$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	L0, 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	L0
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
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31, 2004

DATA: X BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED X REVISED
WORKPAPER REFERENCE NO(S): WIP - 1 - 3
TRI-VILLAGE

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
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	S0
9	391.21	Personal Computer & Periph Equipment	0	0	1594200.00%	0	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	0.00%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment- Software	0	0	0.00%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	0.00%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	0.00%	0	0%	3.2	S0
14	391.28	Other Software	0	0	590700.00%	0	0%	3.8	S0
15	391.3	Other Office	0	0	2318800.00%	0	3%	10.1	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	999	956600.00%	0	0%	10.8	S0
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	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	L0
28	399	Other Tangible Property	0	0	0.00%	0	0%	7.3	L1
29		BWA Acquisition	0	834,073					
30									
31			<u>\$5,101,060</u>	<u>\$966,370</u>		<u>\$95,046</u>			
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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.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PROPOSED 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): WIP-1-3
TRI-VILLAGE

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
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%	0	-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			
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	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 & 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	L0
33	347	Meter Installations	0	181	825000.00%	0	-53%	54.1	R3
34	348	Hydrants	0	2,113	2301800.00%	0	-36%	48.0	L2
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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**
TRI-VILLAGE

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

Line No.	Acct No	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
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	S0
9	391.21	Personal Computer & Periph Equipment	0	0	1594200.00%	0	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	0.00%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	0.00%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	0.00%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	0.00%	0	0%	3.2	S0
14	391.28	Other Software	0	0	590700.00%	0	0%	3.8	S0
15	391.3	Other Office Equipment	0	0	2318800.00%	0	3%	10.1	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	S0
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	Communication Equipment	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	L0
28	399	Other Tangible Property	0	0	0.00%	0	0%	7.3	L1
29		BWA Acquisition	0	834,073					
30									
31			<u>\$0</u>	<u>\$1,030,456</u>		<u>\$0</u>			
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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.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31, 2004

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): WIP - 1-3
ELK LAKE

SCHEDULE B-3.2
PAGE 9 OF 12
Witness Responsible: MA. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
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 & 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	LQ, R2, R3
28	345	Services	0	71,369	4.23%	0	-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	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	L0
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
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31, 2004

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WIP - 1-3
ELK LAKE

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Investment	Accumulated Reserve					
1									
2									
3									
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	Mainframe Computer & Periph Equipment	0	0	11.94%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	0	0	16.73%	0	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	3.47%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment- Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	21.06%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	22.20%	0	0%	3.2	S0
14	391.28	Other Software	0	0	21.15%	0	0%	3.8	S0
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	S0
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	Communication Equipment	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	L0
28	399	Other Tangible Property	0	966	20.89%	0	0%	7.3	L1
29		BWA Acquisition	0	0					
30									
31			<u>\$323,350</u>	<u>\$277,480</u>		<u>\$7,253</u>			
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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.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
PROPOSED 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
ELK LAKE

SCHEDULE B-3.2
PAGE 11 OF 12
Witness Responsible: M.A. Miller

Line No.	Acct No	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
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	L2
16	328.2	Gasoline Pumping Equipment	0	0	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	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	L0, 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	L0
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
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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(S): W/P-1-3
ELK LAKE

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

Line No.	Acct No	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Accumulated Reserve					
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	0.00%	0	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	0.00%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	0	0	0.00%	0	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	0.00%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment- Software	0	0	0.00%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	0.00%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	0.00%	0	0%	3.2	S0
14	391.28	Other Software	0	0	0.00%	0	0%	3.8	S0
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	S0
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	L0
28	399	Other Tangible Property	0	966	0.00%	0	0%	7.3	L1
29		BWA Acquisition	0	0					
30									
31			<u>\$319,512</u>	<u>#RFFI</u>		<u>\$0</u>			
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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.

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 **I L. Bridwell**

Line No	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC	Indirect				
1									
2	12020080	Mains	\$582,438	-	-	\$582,438	100%	\$582,438	NA
3	12020080	Services	46,068	-	-	\$46,068		\$46,068	NA
4	12020080	Hydrants	7,462	-	-	\$7,462		\$7,462	NA
5	12020081	Replacements/Relocations at Company Expense	61,624	2,273	-	\$63,897		\$63,897	NA
6	12020082	Main Extensions at Company Expense	27,179	1,720	-	\$28,899		\$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	-	-	\$249,659		\$249,659	26.28%
24	12020110	Richmond Road Station Hydraulics	-	-	-	\$0		\$0	NA
25	12020201	Leestown Road Main Improvements	195,572	3,359	-	\$198,931		\$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	-	\$638,429		\$638,429	63.21%
29	12020204	Source of Supply Project	369,597	-	-	\$369,597		\$369,597	100.00%
30	12029619	Customer Service Software	1,949	-	-	\$1,949		\$1,949	100.00%
31	12029601	Integrated Resource Project	249,506	13,474	-	\$262,980		\$262,980	100.00%
32	12029808	Surge Protection KRS	67,863	824	-	\$68,687		\$68,687	100.00%
33	12029809	Upgrade Cart Winch KRS	65,835	-	-	\$65,835		\$65,835	100.00%
34	12020301	Elevated Storage Tank 2 MG	135,208	-	-	\$135,208		\$135,208	12.29%
35	12020404	Business Process Efficiency Project & Orcom Budget	172,293	-	-	\$172,293		\$172,293	27.35%
36	12020402	Major Highway Relocations	150,710	-	-	\$150,710		\$150,710	37.68%
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45			<u>\$3,448,437</u>	<u>\$22,527</u>	<u>\$0</u>	<u>\$3,470,964</u>		<u>\$3,470,964</u>	
46									
47									

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.

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

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED X REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
CENTRAL DIVISION

SCHEDULE **B-4**
PAGE 2 OF 7

Witness Responsible: MA. Miller / L. Bridwell

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
1									
2	12020080	Mains	\$754,095	\$0		\$754,095	100%	754,095	N/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	N/A
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	N/A
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	N/A
21	12020089	Communication Equip-non-tele	338	0		\$338		338	N/A
22	12020089	Misc Equipment	2	0		\$2		2	N/A
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	Communication Equipment 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	Miscellaneous Equipment	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	N/A
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	Harrodsburg Road relocation	0	0		\$0		0	N/A
45	12020107	LEX-Security System Improvem	0	0		\$0		0	N/A
46			<u>\$1,701,857</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,701,857</u>			

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.

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
WORK PAPER REFERENCE NO(S): WIP-1-5
TRI-VILLAGE

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

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
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%
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45			\$508,880	\$0	\$0	\$508,880		\$508,880	
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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.

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

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
CENTRAL DIVISION

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

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
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-Russell Cave 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-Richmond Rd 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-Major Highway 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-Customer Service 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 1 2	416,353	9,941		426,294		426,294	23.68%
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			<u>\$1,920,137</u>	<u>\$136,000</u>	<u>\$0</u>	<u>\$2,056,137</u>		<u>\$2,056,137</u>	

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

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
ELK LAKE

SCHEDULE B-4
PAGE 5 OF 7
Witness Responsible: MA Miller **IL Bridwell**

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1									
2	0		\$0	\$0		\$0	100%	\$0	NA
3	0								
4	0								
5	0								
6	0								
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45			\$0	\$0	\$0	\$0		\$0	
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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.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
CONSTRUCTION WORK 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
TRIVILLAGE

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

Line No.	Project Number	Description of Project	Accumulated Costs			Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
			Construction Amount	AFUDC Capitalized	Indirect Costs				
1									
2	12300080	Mains	4,663	0		4,663	100%	4,663	N/A
3	12300081	Mains	1,865	0		1,865		1,865	N/A
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%
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			<u>\$174,986</u>	<u>\$0</u>	<u>\$0</u>	<u>\$174,986</u>		<u>\$174,986</u>	

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-AMERICAN WATER COMPANY
CASE NO. 2004-00103
CONSTRUCTION WORK 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
ELK LAKE

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

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs		Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
				AFUDC Capitalized	Indirect Costs				
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			\$0	\$0	\$0	\$0		\$0	

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

DATA: BASE PERIOD FORECASTED PERIOD
N P E OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): **W/P-1-5**
CENTRAL DIVISION

SCHEDULE B-4.1
PAGE 1 OF 6
Witness Responsible: MA **Miller / L. Bridwell**

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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%
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39					\$17,707,200	\$22,755,345	\$3,470,964	
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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.

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

DATA: _____ BASE PERIOD_X_ FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED_X_ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
CENTRAL DIVISION

SCHEDULE B-4.1
PAGE 2 OF 6

Witness Responsible: MA Miller L. Bridwell

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	12020080	NA	NA	NA	NA	NA	\$793,707	NA
3	12020081	NA	NA	NA	NA	NA	107,198	NA
4	12020082	NA	NA	NA	NA	NA	61,498	NA
5	12020083	NA	NA	NA	NA	NA	9,385	NA
6	12020084	NA	NA	NA	NA	NA	60,346	NA
7	12020085	NA	NA	NA	NA	NA	102,837	NA
8	12020086	NA	NA	NA	NA	NA	242,851	NA
9	12020087	NA	NA	NA	NA	NA	150,140	NA
10	12020088	NA	NA	NA	NA	NA	133,572	NA
11	12020089	NA	NA	NA	NA	NA	9,566	NA
12	12020090	NA	NA	NA	NA	NA	3,716	NA
13	12020091	NA	NA	NA	NA	NA	8,821	NA
14	12020092	NA	NA	NA	NA	NA	21,325	NA
15	12020093	NA	NA	NA	NA	NA	90,082	NA
16	12020094	NA	NA	NA	NA	NA	11,156	NA
17	12020003	Mar-00	Dec-02	100.00%	100,000	69,803	0	NA
18	12020107	Jan-01	Feb-02	100.00%	1,050,000	1,221,929	0	0.00%
19	12020102	Jun-03	Jul-04	100.00%	1,600,000	1,600,000	0	0.00%
20	12020103	Sep-02	Jun-04	100.00%	650,000	650,000	0	0.00%
21	12020105	Feb-01	Jul-05	100.00%	1,500,000	1,500,000	0	0.00%
22	12020110	Aug-01	Dec-03	100.00%	1,600,000	1,651,323	0	0.00%
23	12020201	Mar-02	Dec-04	100.00%	700,000	700,000	0	0.00%
24	12020202	Sep-03	Dec-02	100.00%	2,000,000	3,369,864	0	0.00%
25	12020203	Dec-03	Oct-04	100.00%	450,000	670,000	0	0.00%
26	12020204	Jul-92	May-01	100.00%	6,000,000	6,000,000	1,626,864	27.11%
27	12029619	Dec-96	Dec-03	100.00%	352,200	3,403,518	1,949	0.06%
28	12029801	Feb-99	Jun-04	100.00%	350,000	600,000	262,980	43.83%
29	12029808	Aug-98	Dec-04	100.00%	175,000	85,000	68,687	80.81%
30	12029809	Aug-98	Dec-04	100.00%	480,000	170,000	65,835	38.73%
31	12020301	Dec-03	Nov-05	100.00%	2,700,000	2,700,000	0	0.00%
32	12020302	Jun-03	Apr-04	100.00%	700,000	510,000	0	0.00%
33	12020303	May-03	Aug-05	100.00%	1,320,000	1,100,000	0	0.00%
34	12020404	Jun-04	Dec-04	100.00%	630,000	630,000	0	0.00%
35	12020402	Jan-04	Dec-04	100.00%	400,000	400,000	0	0.00%
36	2005 Major Highway Relocations	Jan-05	Dec-05	92.00%	400,000	400,000	331,562	82.89%
37	Incline Car Replacement@KRS	May-05	Dec-07	22.00%	1,900,000	1,900,000	198,076	10.43%
38	Ground Storage Tank - 3.0 MG	Jul-05	Dec-07	17.00%	1,675,000	1,675,000	55,978	3.34%
39	Replace Trac-Vac System at RRS	Jan-05	Nov-05	100.00%	250,000	250,000	210,994	84.40%
40	KRS Filter Media Replacement - Hyd 3 &	Feb-05	Jul-05	100.00%	250,000	250,000	(34,700)	-13.88%
41	Russell Cave Road Main - 34,000' of 12"	Feb-05	Dec-07	29.00%	1,800,000	1,800,000	426,294	23.68%
42					<u>\$29,032,200</u>	<u>\$33,306,437</u>	<u>\$3,988,585</u>	
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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 ____ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL ____ UPDATED __X__ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
TRI VILLAGE

SCHEDULE B-4.1
PAGE 3 OF 6

Witness Responsible: **M.A. Miller** | **L. Bridwell**

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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								
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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.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: **200400103**
CONSTRUCTION WORK IN PROGRESS * PERCENT COMPLETE
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**
TRIVILLAGE

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

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total 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%
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33								
34								
35								
36								
37					<u>\$2,500,000</u>	<u>\$2,800,000</u>	<u>\$174,986</u>	
38								
39								

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: 200400103
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 31, 2004

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED X REVISED
WORK PAPER REFERENCE NO(S): WIP-1-5
ELK LAKE

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

Line No	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2								
3								
4								
5								
6								
7								
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9								
10								
11								
12								
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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.

KENTUCKY-AMERICANWATER 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
WORKPAPER REFERENCE NO(S): WIP-1-5
ELK LAKE

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

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2								
3								
4								
5								
6								
7								
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36								
37					\$0	\$0	\$0	
38								
39								
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49								
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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**
ALLOWANCE FOR WORKING CAPITAL
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 Salsar

Line No	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2	CENTRAL DIVISION					
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	<u>\$1,609,000</u>	<u>100.00%</u>	<u>\$1,609,000</u>
4						
5						
6						
7	Materials and Supplies	13 Month Average Balance	B-5.1	<u>\$462,149</u>	<u>100.00%</u>	<u>\$462,149</u>
8						
9						
10	TRI-VILLAGE					
11	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	<u>\$0</u>		
12						
13						
14						
15	Materials and Supplies	13 Month Average Balance	B-5.1	<u>\$0</u>		
16						
17						
18	ELK LAKE					
19	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	<u>\$0</u>		
20						
21						
22						
23	Materials and Supplies	13 Month Average Balance	85.1	<u>\$0</u>		
24						
25						
26						
27						
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
ALLOWANCE FOR WORKING CAPITAL
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): SCH 5.1/5.2

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

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3						
4						
5	CENTRAL DIVISION					
6	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	<u>\$1,875,000</u>	<u>100.00%</u>	<u>\$1,875,000</u>
7						
8						
9						
10	Materials and Supplies	13 Month Average Balance	B-5.1	<u>\$482,149</u>	<u>100.00%</u>	<u>\$462,149</u>
11						
12						
13	TRI-VILLAGE					
14	Working Capital	Lead/Lag Study	B-5.2, Page 113	<u>\$42,000</u>		
15						
16						
17						
18	Materials and Supplies	13 Month Average Balance	B-5.1	\$0		
19						
20						
21	ELK LAKE					
22	Working Capital	Lead/Lag Study	B-5.2, Page 113	<u>\$4,000</u>		
23						
24						
25						
26	Materials and Supplies	13 Month Average Balance	B-5.1	\$0		
27						
28						
29						
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KENTUCKY-AMERICAN WATER 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. Salsler

Line No.	Description	13 -Month Average For Period			Period Balance		
		Total Company	Jurisdictional Percent	Jurisdictional Amount	Total Company	Jurisdictional Percent	Jurisdictional Amount
1							
2	<u>CENTRAL DIVISION</u>						
3	Materials and Supplies						
4							
5							
6	Plant Materials	\$355,532	100.00%	\$355,532	\$379,416	100.00%	\$379,416
7							
8	Chemicals	108,617		108,617	111,923		111,923
9							
10		\$462,149		\$462,149	\$491,339		\$491,339
11							
12	<u>TRI-VILLAGE</u>						
13	Materials and Supplies						
14							
15							
16	Plant Materials	\$0	100.00%	\$0	\$0	100.00%	\$0
17							
18	Chemicals	0		0	0		0
19							
20		\$0		\$0	\$0		\$0
21							
22	<u>ELK LAKE</u>						
23	Materials and Supplies						
24							
25							
26	Plant Materials	\$0	100.00%	\$0	\$0	100.00%	\$0
27							
28	Chemicals	0		0	0		0
29							
30		\$0		\$0	\$0		\$0
31							
32							
33							
34							
35							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
WORKING CAPITAL COMPONENTS
AS OF NOVEMBER 30, 2005

DATA: __ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __X_ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-1-7

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

Line No	Description	13 -Month Average For Period			Period Balance		
		Total Company	Jurisdictional Percent	Jurisdictional Amount	Total Company	Jurisdictional Percent	Jurisdictional Amount
1							
2							
3							
4							
5	CENTRAL DIVISION						
6	Materials and Supplies						
7							
8							
9	Plant Materials	\$355,532	100.00%	\$355,532	\$351,812	100.00%	\$351,812
10							
11	Chemicals	106,617		106,617	113,097		113,097
12							
13		\$462,149		\$462,149	\$464,909		\$464,909
14							
15	TRI-VILLAGE						
16	Materials and Supplies						
17							
18							
19	Plant Materials	\$0	100.00%	\$0	\$0	100.00%	\$0
20							
21	Chemicals	0		0	0		0
22							
23		\$0		\$0	\$0		\$0
24							
25	ELK LAKE						
26	Materials and Supplies						
27							
28							
29	Plant Materials	\$0	100.00%	\$0	\$0	100.00%	\$0
30							
31	Chemicals	0		0	0		0
32							
33		\$0		\$0	\$0		\$0
34							
35							
36							
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KENTUCKY-AMERICAN WATER 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
WORKPAPER REFERENCE NO(S): Sch 5.2

SCHEDULE B-5.2
PAGE 1 OF 6
Witness Responsible: J.E Salsler

Line No.	Description	Days	Amount			
			CENTRAL DIV	TRI-VILLAGE	ELK LAKE	TOTAL WATER
1						
2						
3	Total Operating Funds		<u>\$44,450,280</u>	<u>\$814,657</u>	<u>\$46,035</u>	<u>45,310,972</u>
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 Collections Deposited	36.33				
10						
11	(B) Date Expenses Incurred and Date of Payment	<u>23.12</u>				
12						
13	(C) Net Interval	<u>13.21</u>				
14						
15	Total Working Capital		<u>\$1,609,106</u>	<u>\$29,491</u>	<u>\$1,665</u>	<u>1,640,262</u>
16						
17						
18	Use		<u>\$1,609,000</u>	<u>\$29,000</u>	<u>\$2,000</u>	<u>1,640,000</u>
19						
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KENTUCKY-AMERICAN WATER 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
WORKPAPER REFERENCE NO(S): **WIP-8 & WIP-1-6**

SCHEDULE **B-5.2**
PAGE 2 OF 6
Witness Responsible: JE Salsar

Line No.	Description	Amount			Post Payment or (Lead) Days	Dollar Days			
		CENTRAL DIVISION	TRI-VILLAGE	ELK LAKE		CENTRAL DIV	TRI-VILLAGE	ELK LAKE	TOTAL WATER
1									
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
6	Chemicals	1,358,500	580	110	6.65	9,034,025	\$3,857	\$732	9,038,614
7	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)	\$7,763	\$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)	\$5,319	\$17,299	(21,805,375)
12	Transportation Expense	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									
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	0	15.00	6,330,480	\$89,070	\$0	6,419,550
29	Other	2,194,722	0	0	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	1,124	0.00	0	\$0	\$0	0
33	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
34	interest Expense - Short - Term Debt	233,651	2,768	78	14.60	3,411,305	\$40,413	\$1,139	3,452,857
35	Preferred Dividends	515,855	8,028	226	46.40	23,935,672	\$372,499	\$10,486	24,318,657
36	Net Income	5,474,397	82,711	1,390	0.00	0	\$0	\$0	0
37									
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									
40									
41	Average Days Interval between Date Expenses are Incurred and Date of Payment				23.12				
42									
43									
44									
45									
46									
47									
48									
49									
50									

KENTUCKY-AMERICAN WATER 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
WORKPAPER REFERENCE NO(S):

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

Line No.		Revenues Amount	Median Service Days	Dollar Days
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	<u>2,759,210</u>	(15.26)	<u>(42,105,545)</u>
10				
11	Total	<u>\$44,195,774</u>		<u>\$604,009,709</u>
12				
13				
14				
15				
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
WORKING CAPITAL - LEAD/LAG STUDY
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): Sch 5.2

SCHEDULE B-5.2
PAGE 4 OF 6
Witness Responsible: JE Salsler

Line No.	Description	Days	Amount			
			CENTRAL DIV	TRI-VILLAGE	ELK LAKE	TOTAL WATER
1						
2						
3	Total Operating Funds		<u>\$47,712,615</u>	<u>\$1,068,007</u>	<u>\$107,212</u>	<u>48,887,834</u>
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	<u>22.25</u>				
12						
13	(C) Net Interval	<u>14.34</u>				
14						
15	Total Working Capital		<u>\$1,874,903</u>	<u>\$41,968</u>	<u>\$4,217</u>	<u>1,921,088</u>
16						
17						
18	Use		<u>\$1,875,000</u>	<u>\$42,000</u>	<u>\$4,000</u>	
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
WORKING CAPITAL - LEAD/LAG STUDY
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ ED _X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-8 & W/P-1-6

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

Line No	DESCRIPTION	Amount			Post Payment or (Lead) Days	Dollar Days			
		CENTRAL DIVISION	TRI-VILLAGE	ELK LAKE		CENTRAL DIV	TRI-VILLAGE	ELK LAKE	TOTAL WATER
1	Payrolls Charged to Expense - Union/ATS Group	\$2,843,277	\$0	\$0	12.00	34,119,324	0	0	34,119,324
2	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
3									
4									
5	Fuel and Power	1,922,641	0	0	26.96	51,834,388	0	0	51,834,388
6	Chemicals	1,220,296	840	0	6.65	8,114,969	5,586	0	8,120,555
7	Service Company Charges	3,776,639	20,090	3,581	0.40	1,510,656	8,036	1,432	1,520,124
8	Group Insurance	896,331	42,716	11,944	(6.81)	(6,104,014)	(290,896)	(81,339)	(6,476,249)
9	Opeb	773,416	19,786	5,532	23.13	17,889,112	457,650	127,955	18,474,717
10	Insurance Other than Group	537,934	10,683	11,944	(44.70)	(24,045,644)	(477,530)	(533,897)	(25,057,071)
11	Transportation Expense	414,688	0	0	13.56	5,623,169	0	0	5,623,169
12	Rents	45,082	8,061	0	18.39	829,058	148,242	0	977,300
13	Telephone Expense	172,087	6,687	702	10.31	1,774,217	68,943	7,238	1,850,398
14	Postage Expense	385,047	3,514	392	23.47	9,037,053	82,474	9,200	9,128,727
15	Stock E	58,699	3,328	0	28.03	1,645,333	93,284	0	1,738,617
16	Maintenance Expense, excluding Amortizations	976,383	9,535	36	18.54	18,102,141	176,786	667	18,279,594
17	Amortization	840,042	5,676	2,688	0.00	0	0	0	0
18	Uncollectibles	246,196	3,956	432	0.00	0	0	0	0
19	Reserved	0	0	0	0.00	0	0	0	0
20	Other Operating Expenses	3,735,194	310,070	13,898	24.44	91,288,148	7,578,104	339,670	99,205,922
21	Total O & M Expenses	21,141,110	603,762	95,557	0.00	177,498,586	7,850,679	(129,074)	185,220,191
22					0.00				
23	Depreciation and Amortization	8,315,347	106,577	7,253	0.00	0	0	0	0
24	Taxes, Other than Income				0.00				
25	Payroll - FUTA	3,036	332	92	69.86	212,095	23,194	6,427	241,716
26	Payroll - SUTA	3,152	12,149	3,393	75.14	236,841	912,876	254,950	1,404,667
27	Payroll - FICA	387,824	238	67	15.00	5,817,360	3,570	1,005	5,821,935
28	Other	2,257,997	99,744	2,613	70.95	160,204,887	7,076,837	185,392	167,467,116
29	Income Taxes - Current - SIT	507,657	(3,280)	(1,759)	52.75	26,778,907	(173,020)	(92,787)	26,513,100
30	Income Taxes - Current - FIT	1,996,306	(12,387)	(6,839)	30.13	60,148,700	(373,220)	(206,059)	59,569,421
31	Deferred Income Taxes	(239,481)	6,433	(226)	0.00	0	0	0	0
32	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
33	Interest Expense - Short - Term Debt	156,202	2,979	83	14.60	2,280,549	43,493	1,212	2,325,254
34	Preferred Dividends	452,986	8,640	240	46.40	21,018,550	400,896	11,136	21,430,582
35	Net Income	7,653,908	145,990	4,051	0.00	0	0	0	0
36									
37	Net Operating Funds	\$47,712,615	\$1,068,007	\$107,212		\$1,061,557,429	\$27,350,046	\$353,675	1,089,261,150
38									
39									
40	Average Days Interval between Date Expenses are Incurred and Date of Payment					22.25	25.61	3.30	
41									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
WORKING CAPITAL - LEAD/LAG STUDY
AS OF NOVEMBER 30, 2005

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-8

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

Line No.		Revenues Amount			Median Service Days	Dollar Days			
		CENTRAL DIVISION	TRI-VILLAGE	ELK LAKE		CENTRAL DIV	TRI-VILLAGE	ELK LAKE	TOTAL WATER
1									
2									
3	Monthly - Arrears Full Bills	\$37,894,484	\$825,059	\$93,248	15.21	\$576,375,102	\$12,549,147	\$1,418,302	590,342,551
4									
5	Monthly - Arrears Partial/Final Bills	350,000	0	0	7.60	2,660,000	0	0	2,660,000
6									
7	Other Revenues	1,492,355	0	0	34.54	51,545,942	0	0	51,545,942
8									
9	Fire Service	2,641,175	0	0	(15.26)	(40,304,331)	0	0	(40,304,331)
10									
11	Total	\$42,378,014	\$825,059	\$93,248		\$590,276,713	\$12,549,147	\$1,418,302	604,244,162
12									
13									
14									
15									
16									
17									
18									
19	Average Median Service Days					13.93	15.21	15.21	
20									
21	Number of Days between the Reading Date and the Billing Date					2.50	2.50	2.50	
22									
23	Number of Days between the Billing Date and the Date the Bills are Paid					20.16	20.16	20.16	
24									
25	Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received					36.59	37.87	37.87	
26									
27									
28									
29									
30									
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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 REFERENCE NO(S): W/P-1

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

Line No.	Acct No.	Description	Workpaper Reference	Jurisdictional			Jurisdictional Amount				
				CENTRAL DIV	TRI-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	<u>Investment Tax Credits:</u>									
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		1975-12/31/85 10% Credit									
11											
12				\$128,408	\$0	\$0		\$128,408	\$0	\$0	128,408
13											
14											
15	282	<u>Deferred Taxes:</u>									
16		Utility Plant in Service	W/P-1-9	\$25,181,830	\$6,953	\$0		\$25,181,830	\$6,953	\$0	25,188,783
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											
24				\$28,723,555	\$59,693	\$0		\$28,723,555	\$59,693	\$0	\$28,783,248
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
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

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

Line No.	Acct No.	Description	Workpaper Reference	Jurisdictional			Jurisdictional Amount			13-Month Average Balance			
				CENTRAL DIV	TRI-VILLAGE	ELK LAKE	Percent	CENTRAL DIV	TRI-VILLAGE	ELK LAKE	CENTRAL DIV	TRI-VILLAGE	ELK LAKE
1													
2													
3	252	Customer Advances	W/P-1-8	\$15,960,097	160,000	0	100.00%	\$15,960,097	\$160,000	0	\$15,220,324	122,308	0
4													
5	271	Contributions in Aid of Construction	W/P-1-8	\$31,995,562	1,794,479	84,382		\$31,995,562	\$1,794,479	\$84,382	\$30,884,344	1,790,253	84,847
6													
7	255	<u>Investment Tax Credits:</u>											
8		Pre 1971 3% Credit	W/P-1-9	\$117,518	0	0		\$117,518	0	0	\$121,765	0	0
9		1971-1975 4% Credit											
10		1975-12/31/85 10% Credit											
11													
12				\$117,518	\$0	\$0		\$117,518	\$0	\$0	\$121,765	\$0	\$0
13													
14													
15	282	<u>Deferred Taxes:</u>											
16		Utility Plant in Service	W/P-1-9	\$26,557,644	\$11,323	\$0		\$26,557,644	\$11,323	\$0	\$26,482,773	\$8,451	\$0
17		Deferred Maintenance	W/P-1-9	962,849	52,740	0		962,849	52,740	0	935,758	54,624	0
18		Deferred Debits	W/P-1-9	2,412,859	0	0		2,412,859	0	0	2,561,834	0	0
19													
20													
21													
22													
23													
24				\$29,933,352	\$64,063	\$0		\$29,933,352	\$64,063	\$0	\$29,980,365	\$63,075	\$0
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2004-00103
JURISDICTIONAL PERCENTAGES

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		CENTRAL DIVISION		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY
5				
6				
7				
8				
9		TRI-VILLAGE		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY
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11				
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14		ELK LAKE		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY
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KENTUCKY-AMERICANWATER COMPANY
CASE NO: 2004-00103
JURISDICTIONALSTATISTICS-RATE BASE

SCHEDULE B-7.1

PAGE 1 OF 1

Witness Responsible: MA. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTEDPERIOD
TYPE OF FILING: __ORIGINAL__ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S):

Line No	Description	Statistic Total Company	Adjustment	Adjusted Statistic	Statistic For Rate Area	Allocation Factor
1						
2						
3						
4	<u>CENTRAL DIVISION</u>		NOT APPLICABLE TO KENTUCKY-AMERICANWATER COMPANY			
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9	<u>TRI-VILLAGE</u>		NOT APPLICABLE TO KENTUCKY-AMERICANWATER COMPANY			
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14	<u>ELK LAKE</u>		NOT APPLICABLE TO KENTUCKY-AMERICANWATER COMPANY			
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7.2
PAGE 1 OF 1
Witness Responsible: MA Miller

Line No.	Acct No.	Description	Procedures Approved In Prior Rate Case	Rationale for Change
1				
2				
3				
4	<u>CENTRAL DIVISION</u>		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
5				
6				
7				
8				
9	<u>TRI-VILLAGE</u>		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
10				
11				
12				
13				
14	<u>ELK LAKE</u>		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: **200400103**
COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 1999 - 2003 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 1 OF 2
Witness Responsible: MA. Miller

Line No.	Description	Forecasted Period	%Change	Base Period	%Change	2003	%Change	2002	%Change	2001	%Change	2000	%Change	1999
1														
2	Utility Plant													
3	Utility Plant in Service	\$290,918,015	6.92%	\$272,085,879	0.88%	\$269,700,375	6.38%	\$253,519,205	5.36%	\$240,618,588	6.06%	\$226,878,948	5.25%	\$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	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	Total Net Utility Plant	223,648,813	4.66%	213,696,147	-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
9														
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													
13	Investment in Assoc. Co's													
14	Other Investments													
15														
16	Total Other Property and 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
17														
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 Receivable		0.00%		-100.00%	2,849,893	58.37%	1,799,485	14.76%	1,567,978	-11.31%	1,768,015	24.93%	1,415,232
23	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)
24	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
25	Income Tax Refund due													
26	From Assoc. Co		0.00%		-100.00%	2,383,785	0.00%	0	0.00%	0	0.00%	0	0.00%	0
27	Misc Accounts Receivable		0.00%		-100.00%	1,052,195	45.54%	722,958	531.75%	114,437	-67.87%	356,210	-58.96%	827,682
28	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
29	Other		0.00%		-100.00%	513,647	10.08%	466,613	17.97%	395,524	23.19%	321,074	-2.13%	328,048
30														
31														
32	Total Current and Accrued 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
33														
34														
35	Deferred Debits													
36	Unamortized Debt and 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
37	Unamortized Rate Case Expenses		0.00%		-100.00%	5,572	0.00%	0	-100.00%	220,366	-38.98%	361,114	1804.71%	18,959
38	Preliminary Survey and 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
39	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
40														
41	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
42														
43														
44	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
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 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
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Witness Responsible: MA Miller

Line No.	Description	Forecasted Period	%Change	Base 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														
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	Current Portion - LTD	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	13,000,000	0.00%	13,000,000	225.00%	4,000,000
11														
12	Total Capitalization	143,219,268	7.18%	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														
14	Current and Accrued Liabilities													
15	Notes Payable		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	Accrued Taxes		0.00%		-100.00%	2,136,905	2045.83%	99,584	-61.78%	260,586	165.35%	(398,771)	-327.92%	174,961
18	Accrued Interest		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	-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														
23	Total Current and Accrued 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
24														
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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	Deferred Income 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	4,697,790	-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														
34	Contributions in Aid of 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
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38	Total Liabilities	\$256,521,434	4.48%	\$245,518,650	-1.07%	\$248,186,192	5.99%	\$234,167,656	3.45%	\$226,359,970	7.64%	\$210,298,954	3.29%	\$203,599,995
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