

SCHEDULE B

RATE BASE

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

Forecasted Test Period: FOR THE TWELVE MONTHS ENDED: NOVEMBER 2008

Base Period: FOR THE TWELVE MONTHS ENDED: JULY 2007

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For electronic version, see KAW_APP_EX37B_043007.pdf

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
RATE BASE SUMMARY
AS OF JULY 31 2007

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

SCHEDULE B-1
PAGE 1 OF 2
Witness Responsibility: S.A. Miller / L. Bridwell

Line No.	Rate Base Component	Supporting Schedule Reference	Central Division	Totals	Base Period Amount Elk Lake	Ovenston	Total Water
2	Utility Plant in Service	B-2	\$328,307,088	\$7,347,894	\$322,012	\$5,266,919	341,243,923
3	Property Held for Future Use	B-2.5	0	0	0	0	0
4	Utility Plant Acquisition Adjustments	WIP-1-2	48,940	0	0	0	48,940
5	Accumulated Depreciation	B-3	(75,784,267)	(1,637,557)	(46,173)	(1,751,369)	(79,221,366)
6	Accumulated Amortization	WIP-1-4	(7,674)	0	0	0	(7,674)
7	Net Utility Plant In Service		252,564,087	5,710,337	275,839	3,513,530	262,063,793
8	Construction Work in Progress	B-4	12,710,261	82,117	0	2,141	12,794,539
9	Working Capital Allowance	B-5	3,380,000	51,000	5,000	47,000	3,483,000
10	Other Working Capital Allowance	B-5	491,145	32,616	0	0	523,761
11	Contributions in Aid of Construction	B-6	(36,077,616)	(2,285,272)	(95,737)	(1,665,024)	(40,033,649)
12	Customer Advances	B-6	(18,159,349)	(549)	0	0	(18,159,898)
13	Deferred Income Taxes	B-6	(28,411,947)	(68,106)	0	(40,456)	(28,520,509)
14	Deferred Investment Tax Credits	B-6	(185,013)	0	0	0	(185,013)
15	Deferred Maintenance	WIP-1-11	1,139,021	251,464	0	589,400	1,979,885
16	Deferred Debts	WIP-1-12	1,956,365	0	0	0	1,956,365
17	Other Rate Base Elements	WIP-1-12	(1,752,099)	0	0	0	(1,752,099)
18	Jurisdictional Rate Base		\$187,735,064	\$3,653,607	\$195,102	\$2,446,591	194,231,164

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-09143
PLANT IN SERVICE BY MAJOR GROUPING
AS OF JULY 31 2007

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

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

Line No.	Major Property Grouping	Base Period			Jurat	Jurat Percent	Central Division			Jurat Value	Jurat %	End of Period Adjusted Jurisdiction		
		Value	Elk Lkgs	Overton			Value	Elk Lkgs	Overton			Total	Elk Lkgs	Overton
2	Intangibles	\$107,608	0	0	0	100%	\$107,608	\$0	\$0	\$0	\$0	\$107,608	\$0	\$0
4	Source of Supply and Pumping	26,610,355	58,666	464,754	27,714,879		26,610,355	58,666	58,104	464,754	27,714,879	0	0	0
6	Water Treatment	35,987,386	219,648	2,347,985	38,552,637		35,987,386	219,648	7,616	2,347,985	38,552,637	0	0	0
8	Transmission and Distribution	240,124,419	5,858,429	1,970,749	248,201,942		240,124,419	5,858,429	248,345	1,970,749	248,201,942	0	0	0
11	General	25,477,320	688,162	483,431	26,656,858		25,477,320	688,162	7,945	483,431	26,656,858	0	0	0
12	Completed Construction not Classified	0	0	0	0		0	0	0	0	0	0	0	0
14	Other	0	0	0	0		0	0	0	0	0	0	0	0
16		0	0	0	0		0	0	0	0	0	0	0	0
17		\$328,307,088	\$7,347,904	\$322,012	\$341,243,924		\$328,307,088	\$7,347,904	\$322,012	\$5,266,919	\$341,243,924	\$0	\$0	\$0

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY MAJOR GROUPING
AS OF NOVEMBER 30, 2008

SCHEDULE B-2
PAGE 5 OF 2
Witness Responsible: S.A. Miller

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

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period	
						Adjusted Jurisdiction	13 Month Average
1	Central Division						
2	Intangibles	\$107,608	100%	\$107,608	\$0	\$107,608	\$107,608
3	Source of Supply and Pumping	31,163,208		31,163,208	0	31,163,208	29,792,635
4	Water Treatment	37,908,427		37,908,427	0	37,908,427	37,908,042
5	Transmission and Distribution	271,135,601		271,135,601	0	271,135,601	268,657,376
6	General	26,704,160		26,704,160	0	26,704,160	26,006,143
7	Completed Construction not Classified	0		0	0	0	0
8	Other	0		0	0	0	0
9							
10		\$387,019,004		\$387,019,004	\$0	\$387,019,004	\$352,771,605
11							
12							
13	Tri-Village						
14	Intangibles	\$0	100%	\$0	\$0	\$0	\$0
15	Source of Supply and Pumping	581,666		581,666	0	581,666	581,666
16	Water Treatment	219,646		219,646	0	219,646	219,646
17	Transmission and Distribution	6,007,700		6,007,700	0	6,007,700	6,005,330
18	General	688,126		688,126	0	688,126	688,126
19	Completed Construction not Classified	0		0	0	0	0
20	Other	0		0	0	0	0
21							
22		\$7,487,140		\$7,487,140	\$0	\$7,487,140	\$7,484,770
23							
24	Elk Lake						
25	Intangibles	\$0	100%	\$0	\$0	\$0	\$0
26	Source of Supply and Pumping	56,104		56,104	0	56,104	58,104
27	Water Treatment	7,618		7,618	0	7,618	7,618
28	Transmission and Distribution	248,345		248,345	0	248,345	248,345
29	General	7,945		7,945	0	7,945	7,945
30	Completed Construction not Classified	0		0	0	0	0
31	Other	0		0	0	0	0
32							
33		\$322,012		\$322,012	\$0	\$322,012	\$322,012
34							
35	Owenton						
36	Intangibles	0	100%	\$0	0	\$0	0
37	Source of Supply and Pumping	1,257,107		1,257,107	0	1,257,107	779,701
38	Water Treatment	2,347,985		2,347,985	0	2,347,985	2,347,985
39	Transmission and Distribution	1,982,460		1,982,460	0	1,982,460	1,981,996
40	General	466,951		466,951	0	466,951	486,011
41	Completed Construction not Classified	0		0	0	0	0
42	Other	0		0	0	0	0
43							
44		\$6,074,503		\$6,074,503	\$0	\$6,074,503	\$5,596,493
45							
46							
47							
48							
49							
50							

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JULY 31 2007

DATA_X_BASE PERIOD... FORECASTED PERIOD
TYPE OF FILING: X_ORIGINAL... UPDATED... REVISED
WORKPAPER REFERENCE NO(S): WIP-1

Line No.	Acct No.	Account Title	Base Period			Jurisdictional Percent	Jurisdictional			Adjusted Jurisdiction			Total Water
			Central Division	Tri-Village	Elk Lake		Central Division	Tri-Village	Elk Lake	Central Division	Tri-Village	Elk Lake	
301		Indefinite Plant	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0
302		Transmission	\$37,347	\$0	\$0	100%	\$37,347	\$0	\$0	\$37,347	\$0	\$0	0
3031		Franchise/Consents	70,261	0	0		70,261	0	0	70,261	0	0	0
3035		Other PIE Inauguries	0	0	0		0	0	0	0	0	0	0
7		Other PIE Comprehensive Studies	0	0	0		0	0	0	0	0	0	0
8		Total Intangibles	107,608	0	0		107,608	0	0	107,608	0	0	0
9													107,608
10		SOURCE OF SUPPLY AND PUMPING PLANT											
11	310	Land and Land Rights - S5	322,833	12,389	0		322,833	12,389	0	322,833	12,389	0	415,722
12	311	Structures and Improvements	2,089,251	442,402	27,734		2,089,251	442,402	27,734	2,089,251	442,402	27,734	2,568,387
13	312	Collecting and Impounding Reservoirs	1,016,553	0	0		1,016,553	0	0	1,016,553	0	0	1,016,553
14	313	Lake, River and Other Intakes	561,430	0	0		561,430	0	0	561,430	0	0	561,430
15	314	Wells and Springs	0	0	0		0	0	0	0	0	0	0
16	316	Supply Mains	5,059,822	0	14,520		5,059,822	0	14,520	5,059,822	0	14,520	5,084,342
17	320	Land and Land Rights - Pumping	81,790	0	750		81,790	0	750	81,790	0	750	82,540
18	321	Structures and Improvements	5,239,128	0	0		5,239,128	0	0	5,239,128	0	0	5,240,114
19	322	Boiler Plant Equipment	0	0	9,286		0	0	9,286	0	0	9,286	0
20	323	Other Power Production Equipment	572,454	0	0		572,454	0	0	572,454	0	0	572,454
21	325	Electric Pumping Equipment	9,809,778	126,875	15,100		9,809,778	126,875	15,100	9,809,778	126,875	15,100	9,991,499
22	326	Diesel Pumping Equipment	1,774,442	0	0		1,774,442	0	0	1,774,442	0	0	1,774,442
23	328	Other Pumping Equipment	63,874	0	0		63,874	0	0	63,874	0	0	63,874
24	3541		0	0	0		0	0	0	0	0	0	0
25	3711		0	0	0		0	0	0	0	0	0	0
26		Total Source of Supply & Pumping	25,610,355	581,656	58,104		25,610,355	581,656	58,104	25,610,355	581,656	58,104	27,714,819
27													
28		Water Treatment Plant											
30	330	Land and Land Rights	68,164	0	0		68,164	0	0	68,164	0	0	68,164
31	331	Structures and Improvements	11,582,127	166,110	0		11,582,127	166,110	0	11,582,127	166,110	0	11,750,237
32	332	Water Treatment Equipment	24,337,095	51,538	7,618		24,337,095	51,538	7,618	24,337,095	51,538	7,618	24,446,251
33	334	Water Treatment - GAC	0	0	0		0	0	0	0	0	0	0
34		Total Water Treatment	35,987,386	219,648	7,618		35,987,386	219,648	7,618	35,987,386	219,648	7,618	36,214,652
35													
36		Transmission and Distribution Plant											
38	340	Land and Land Rights	4,668,719	5,042	1,250		4,668,719	5,042	1,250	4,668,719	5,042	1,250	4,748,666
39	341	T & D Structures and Improvements	1,654,999	22,120	0		1,654,999	22,120	0	1,654,999	22,120	0	1,702,132
40	342	Collection Reservoirs and Standpipes	9,429,068	858,732	30,749		9,429,068	858,732	30,749	9,429,068	858,732	30,749	11,004,794
41	343	Transmission and Distribution Mains	152,559,195	4,435,374	145,823		152,559,195	4,435,374	145,823	152,559,195	4,435,374	145,823	159,083,652
42	345	Services	35,894,446	139,856	0		35,894,446	139,856	0	35,894,446	139,856	0	36,103,466
43	346	Meters	9,156,912	367,466	56,823		9,156,912	367,466	56,823	9,156,912	367,466	56,823	9,580,628
44	347	Meter Installations	15,273,187	12,415	0		15,273,187	12,415	0	15,273,187	12,415	0	15,389,874
45	348	Hydrants	19,485,891	18,424	13,909		19,485,891	18,424	13,909	19,485,891	18,424	13,909	19,527,738
46		Total Transmission and Distribution	240,124,419	5,858,429	248,345		240,124,419	5,858,429	248,345	240,124,419	5,858,429	248,345	246,201,542
47													
48													
49													
50													

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

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

SCHEDULE B-2.1
PAGE 7 of 10
Witness Responsibility: S.J. Miller

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
2		Inhabitable Plant						
3		Organization						
4	310000		\$0		\$0	\$0	\$0	0
5	302000	Franchise/Consents		100%				0
6	339100	Other P/E Intangibles						0
7	339000	Other P/E Comprehensive Studies						0
8		Total Intangibles	0		0	0	0	0
9								
10		Source of Supply and Pumping Plant						
11	303200	Land and Land Rights - SS						0
12	304100	Structures and Improvements	27,734		27,734		27,734	27,734
13	305000	Collecting and Impounding Reservoirs						0
14	306000	Lake, River and Other Intakes						0
15	0	Wells and Springs						0
16	308000	Supply Mains	14,520		14,520		14,520	14,520
17	303100	Land and Land Rights - Pumping	750		750		750	750
18	304200	Structures and Improvements						0
19	0	Boiler Plant Equipment						0
20	310100	Other Power Production Equipment	15,100		15,100		15,100	15,100
21	325	Electric Pumping Equipment						0
22	326	Diesel Pumping Equipment						0
23	328	Other Pumping Equipment						0
24	3541							0
25	3711							0
26								0
27		Total Source of Supply & Pumping	58,104		58,104		58,104	58,104
28								
29		Water Treatment Plant						
30	310	Land and Land Rights						0
31	331	Structures and Improvements						0
32	332	Water Treatment Equipment	7,618		7,618		7,618	7,618
33	334	Water Treatment - GAC						0
34								
35		Total Water Treatment	7,618		7,618		7,618	7,618
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	1,250		1,250		1,250	1,250
39	341	T & D Structures and Improvements						0
40	342	Distribution Reservoirs and Standpipes	30,749		30,749		30,749	30,749
41	343	Transmission and Distribution Mains	145,823		145,823		145,823	145,823
42	345	Service						0
43	346	Meters	56,623		56,623		56,623	56,623
44	347	Meter Installations						0
45	348	Hydrants	13,900		13,900		13,900	13,900
46								
47		Total Transmission and Distribution	248,345		248,345		248,345	248,345
48								
49								
50								

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

SCHEDULE B-2.1
PAGE 6 of 10
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
2		General Plant						
3		Sierra Shop & Garage Land	\$0		\$0	\$0	\$0	\$0
4	389.2	Structures and Improvements	0		0	0	0	0
5	380	Office Furniture and Equipment	0		0	0	0	0
6	381	Transportation Equipment	7,445		7,445	0	7,445	7,445
7	392	Sierra Equipment	0		0	0	0	0
8	393	Tools, Shop and Garage Equipment	0		0	0	0	0
9	394	Laboratory Equipment	0		0	0	0	0
10	395	Power Operated Equipment	0		0	0	0	0
11	396	Communication Equipment	0		0	0	0	0
12	397	Miscellaneous Equipment	0		0	0	0	0
13	398	Other Tangible Property	0		0	0	0	0
14	399		500		500	0	500	500
15		Total General	7,945		7,945	0	7,945	7,945
16								
17								
18								
19		Total Utility Plant in Service	\$322,012		\$322,012	\$0	\$322,012	\$322,012

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

SCHEDULE B-2.1
PAGE 9 of 10
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
2		Intangible Plant						
3	310000	Depreciation	\$0		\$0		\$0	0
4	302000	Franchise/Consents		100%	0		0	0
5	339100	Other P/E Intangibles			0		0	0
6	339500	Other P/E Comprehensive Studies			0		0	0
7		Total Intangibles	0		0		0	0
8								
9								
10		Source of Supply and Pumping Plant						
11	303200	Land and Land Rights - SS	1,208,075		1,208,075		1,208,075	730,659
12	304100	Structures and Improvements			0		0	0
13	305000	Collecting and Impounding Reservoirs			0		0	0
14	306000	Lake, River and Other Intakes			0		0	0
15	0	Wells and Springs			0		0	0
16	308000	Supply Mains			0		0	0
17	303100	Land and Land Rights - Pumping			0		0	0
18	304200	Structures and Improvements	9,286		9,286		9,286	9,286
19	0	Boiler Plant Equipment			0		0	0
20	310100	Other Power Production Equipment			0		0	0
21	325	Electric Pumping Equipment	39,746		39,746		39,746	36,746
22	326	Diesel Pumping Equipment	0		0		0	0
23	328	Other Pumping Equipment	0		0		0	0
24	3541		0		0		0	0
25	3711		0		0		0	0
26		Total Source of Supply & Pumping	1,257,107		1,257,107		1,257,107	778,701
27								
28								
29		Water Treatment Plant						
30	310	Land and Land Rights	0		0		0	0
31	331	Structures and Improvements	0		0		0	0
32	332	Water Treatment Equipment	2,347,985		2,347,985		2,347,985	2,347,985
33	334	Water Treatment - GAC	0		0		0	0
34		Total Water Treatment	2,347,985		2,347,985		2,347,985	2,347,985
35								
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	73,655		73,655		73,655	73,655
39	341	T & D Structures and Improvements	25,013		25,013		25,013	25,013
40	342	Distribution Reservoirs and Standpipes	686,245		686,245		686,245	686,245
41	343	Transmission and Distribution Mains	943,262		943,262		943,262	943,262
42	345	Services	139,559		139,559		139,559	139,559
43	346	Meters	6,702		6,702		6,702	6,620
44	347	Meter Installations	104,501		104,501		104,501	104,492
45	348	Hydrants	3,523		3,523		3,523	3,523
46		Total Transmission and Distribution	1,952,400		1,952,400		1,952,400	1,881,956
47								
48								
49								
50								

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2006

SCHEDULE B-2.1
PAGE 10 of 19
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
2		General Plant						
3	309.2	Stores Shop & Garage Land	\$0		\$0	\$0	\$0	\$0
4	390	Structures and Improvements	155,188		155,188	0	155,188	155,188
5	391	Office Furniture and Equipment	36,220		36,220	0	36,220	36,080
6	392	Transportation Equipment	165,662		165,662	0	165,662	165,662
7	393	Stores Equipment	0		0	0	0	0
8	394	Tools, Shop and Garage Equipment	4,877		4,877	0	4,877	4,877
9	395	Laboratory Equipment	0		0	0	0	0
10	396	Power Operated Equipment	49,450		49,450	0	49,450	49,450
11	397	Communication Equipment	0		0	0	0	0
12	398	Miscellaneous Equipment	75,554		75,554	0	75,554	75,554
13	399	Other Tangible Property	0		0	0	0	0
14		Total General	486,951		486,951	0	486,951	486,811
15								
16								
17								
18								
19		Total Utility Plant in Service	\$6,074,503		\$6,074,503	\$0	\$6,074,503	\$5,596,493

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF JULY 31 2007

SCHEDULE B.2.2
PAGE 1 of 2
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2		CENTRAL DIVISION					
3							
4							
5							
6							
7							
8							
9							
10		TRIVILLAGE					
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17							
18		ELK LAKE					
19							
20							
21							
22							
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24							
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26							
27							
28		OWENTON					
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-09143
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF NOVEMBER 30, 2008

SCHEDULE B-2.2
PAGE 2 of 2
Witness Responsible: S.A. Miller

DATA: ___ BASE PERIOD ___X_ FORECASTED PERIOD
TYPE OF FILING: ___A_ ORIGINAL ___U_ UPDATED ___R_ REVISSED
WORKPAPER REFERENCE NO(S):

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
2		<u>CENTRAL DIVISION</u>					
3							
4							
5							
6							
7							
8							
9							
10		<u>TRIVILLAGE</u>					
11							
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14							
15							
16							
17							
18		<u>ELK LAKE</u>					
19							
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27							
28		<u>OWENTON</u>					
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

SCHEDULE B-2.3
PAGE 2 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

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

CENTRAL DIVISION

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Involved	Base Period Ending Balance
Infrastructure Modifications									
2		General Plant	\$0	\$0	\$0	\$0			\$0
3	369.2	Structures and Improvements	6,256,740	313,221	0	0			6,570,961
4	369	Office Furniture and Equipment	9,510,793	321,142	84,994	0			8,784,941
5	381	Transportation Equipment	2,285,636	1,052,403	470,486	0			2,867,541
6	393	Stores Equipment	35,547	0	0	0			35,547
7	394	Tools, Shop and Garage Equipment	909,452	712,976	17,510	0			1,604,918
8	395	Laboratory Equipment	843,008	39,091	3,900	0			878,199
9	396	Power Operated Equipment	1,455,059	49,588	0	0			1,504,657
10	397	Communication Equipment	1,905,361	25,924	0	0			1,931,285
11	398	Miscellaneous Equipment	966,000	216,436	150	0			1,182,286
12	399	Other Tangible Property	137,995	0	0	0			137,995
13		Total General	23,323,581	2,730,791	577,052	0			25,477,320
14		Total Utility Plant in Service	\$302,939,625	\$26,591,742	\$1,224,279	\$0			\$328,307,088

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

SCHEDULE B-2.3
PAGE 6 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

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

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Amount	Explanation	Transfers/Reclassifications	Other Accts Involved	Base Period Ending Balance
2		General Plant	\$0	\$		\$0				\$0
3	389.2	Stores Shop & Garage Land	0	4,518		0				4,518
4	390	Structures and Improvements	48,745	570,069	28	0				619,718
5	391	Office Furniture and Equipment	17,972		5,000	0				12,972
6	392	Transportation Equipment	0			0				0
7	393	Stores Equipment	0			0				0
8	394	Tools, Shop and Garage Equipment	6,481			0				6,481
9	395	Laboratory Equipment	0			0				0
10	396	Power Operated Equipment	35,704			0				35,704
11	397	Communication Equipment	2,718			0				2,718
12	398	Miscellaneous Equipment	0	6,051		0				6,051
13	399	Other Tangible Property	0			0				0
14		Total General	112,620	590,569	5,028	0				688,167
15		Total Utility Plant in Service	\$4,781,133	\$2,354,556	\$17,765	\$0				\$7,347,804

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-09143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

SCHEDULE B-2.3
PAGE 7 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

DATA: BASE PERIOD, X, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPONATED, REVISED
WORKPAPER REFERENCE NO(S): WP-1-1
TRIVILLAGE

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Involved	Fore. Period Ending Balance	13 Month Average
1										
2										
3										
4										
5	301	Intangible Plant	\$0	\$		\$0			\$0	\$
6	302	Organization	0	0	0	0			0	0
7	303f	Financial Consents	0	0	0	0			0	0
8	303f	Other P/E Intangibles	0	0	0	0			0	0
9	3036	Other P/E Comprehensive Studies	0	0	0	0			0	0
10		Total Intangibles	0	0	0	0			0	0
11										
12										
13										
14										
15										
16										
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49										
50										
			581,656	0	0	0			581,656	581,656
			168,110	0	0	0			168,110	168,110
			51,538	0	0	0			51,538	51,538
			219,648	0	0	0			219,648	219,648
			5,042	0	0	0			5,042	5,042
			22,120	0	0	0			22,120	22,120
			858,732	0	0	0			858,732	858,732
			4,435,374	103,882	0	0			4,539,256	4,539,256
			138,856	23,386	1,696	0			160,638	159,731
			357,466	16,864	108	0			386,222	385,476
			12,415	4,853	0	0			17,268	16,549
			18,424	0	0	0			18,424	18,424
			5,050,429	150,995	1,714	0			6,007,700	6,005,330

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

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

SCHEDULE B-2.3
PAGE 11 OF 16
Witness Responsible: S.A. Miller/L. Bridwell

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Transfers/Reclassifications	Other Accts Involved	Per. Period Ending Balance	13 Month Average
3		Intangible Plant				\$0				\$0	
4	301	Organization									
5	302	Franchise/Consents									
6	3031	Other P/E Intangibles									
7	3036	Other P/E Comprehensive Studies									
8		Total Intangibles									
9											
10		Source of Supply and Pumping Plant									
11	310	Land and Land Rights - SS									
12	311	Structures and Improvements	27,734							27,734	27,734
13	312	Collecting and Impounding Reservoirs									
14	313	Lake, River and Other Intakes									
15	314	Wells and Springs									
16	316	Supply Mains	14,520							14,520	14,520
17	320	Land and Land Rights - Pumping	750							750	750
18	321	Structures and Improvements									
19	322	Bleed Plant Equipment									
20	323	Other Power Production Equipment									
21	325	Electric Pumping Equipment	15,100							15,100	15,100
22	326	Diesel Pumping Equipment									
23	328	Other Pumping Equipment									
24	3541	Collection System Structures - Sewer									
25	3711	Electric Pumping Equipment - Sewer									
26		Total Source of Supply & Pumping	58,104							58,104	58,104
27											
28		Water Treatment Plant									
29		Land and Land Rights									
30	330	Structures and Improvements									
31	331	Water Treatment Equipment	7,618							7,618	7,618
32	332	Water Treatment - GAC									
33	334										
34		Total Water Treatment	7,618							7,618	7,618
35											
36		Transmission and Distribution Plant									
37		Land and Land Rights									
38	340	T & D Structures and Improvements	1,250							1,250	1,250
39	341	Distribution Reservoirs and Standpipes									
40	342	Transmission and Distribution Mains	30,749							30,749	30,749
41	343	Services	145,823							145,823	145,823
42	345	Meters									
43	346	Hydrants	56,623							56,623	56,623
44	347										
45	348		13,900							13,900	13,900
46		Total Transmission and Distribution	248,345							248,345	248,345
47											
48											
49											
50											

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

SCHEDULE B-2.3
PAGE 14 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

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

Line No.	Acct No.	Account Title	Base Period		Retirements	Amount	Explanation	Transfers/Reclassifications	Other Accts Involved	Base Period	
			Beginning Balance	Ending Balance						Ending Balance	Ending Balance
389.2		General Plant	\$0	\$0		\$0				\$0	\$0
390		Stores Shop & Garage Land	96,150	0	0	0				155,186	155,186
391		Structures and Improvements	28,371	6,329	0	0				32,700	32,700
392		Office Furniture and Equipment	58,029	107,633	0	0				165,662	165,662
393		Stores Equipment	0	0	0	0				0	0
394		Tools, Shop and Garage Equipment	997	3,860	0	0				4,857	4,857
395		Laboratory Equipment	0	0	0	0				0	0
396		Power Operated Equipment	49,450	0	0	0				49,450	49,450
397		Communications Equipment	0	0	0	0				0	0
398		Miscellaneous Equipment	75,554	0	0	0				75,554	75,554
399		Other Tangible Property	0	0	0	0				0	0
		Total General	306,551	176,660	0	0				483,431	483,431
		Total Utility Plant in Service	\$4,575,062	\$380,637	\$0	\$0				\$5,265,919	\$5,265,919

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2006

SCHEDULE B-2.3
PAGE 15 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

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

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Involved	For. Period Ending Balance	13 Month Average
2		Indisputable Easement	\$0	\$0	\$0	\$0			\$0	\$0
4	301	Organization	0	0	0	0			0	0
5	302	Franchise/Consents	0	0	0	0			0	0
6	3031	Other PVE Intangibles	0	0	0	0			0	0
7	3035	Other PVE Comprehensive Studies	0	0	0	0			0	0
8		Total Intangibles	0	0	0	0			0	0
9										
10		Source of Supply and Pumping Plant								
11	310	Land and Land Rights - SS	415,722	792,353	0	0			1,208,075	730,669
12	311	Structures and Improvements	0	0	0	0			0	0
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	9,286	0	0	0			9,286	9,286
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	39,746	0	0	0			39,746	39,746
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		Total Source of Supply & Pumping	464,754	792,353	0	0			1,257,107	779,701
27										
28		Water Treatment Plant								
29		Water Treatment Plant								
30	300	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	0	0	0			0	0
33	334	Water Treatment - GAC	0	0	0	0			0	0
34		Total Water Treatment	0	0	0	0			0	0
35										
36		Transmission and Distribution Plant								
37		Transmission and Distribution Plant								
38	340	Land and Land Rights	73,655	0	0	0			73,655	73,655
39	341	T & D Structures and Improvements	25,013	0	0	0			25,013	25,013
40	342	Distribution Reservoirs and Standpipes	686,245	0	0	0			686,245	686,245
41	343	Transmission and Distribution Mains	943,262	0	0	0			943,262	943,262
42	345	Services	130,152	9,407	0	0			139,559	139,166
43	346	Meters	4,627	2,075	0	0			6,702	6,520
44	347	Meter Installations	104,272	229	0	0			104,501	104,492
45	348	Hydrants	3,523	0	0	0			3,523	3,523
46		Total Transmission and Distribution	1,970,749	11,711	0	0			1,982,460	1,981,956
47										
48										
49										
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2006

SCHEDULE B-4.3
PAGE 16 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

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

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Acts Involved	Base Period Ending Balance	13 Month Average
		General Plant								
2		Stores Shop & Garage Land	\$0	\$	0	0			\$0	0
4	389.2	Structures and Improvements	155,188	0	0	0			155,188	155,188
5	390	Office Furniture and Equipment	32,700	3,520	0	0			36,220	36,080
6	391	Transportation Equipment	165,662	0	0	0			165,662	165,662
7	392	Stores Equipment	0	0	0	0			0	0
8	393	Tools, Shop and Garage Equipment	4,877	0	0	0			4,877	4,877
9	394	Laboratory Equipment	0	0	0	0			0	0
10	395	Power Operated Equipment	49,450	0	0	0			49,450	49,450
11	396	Communication Equipment	0	0	0	0			0	0
12	397	Miscellaneous Equipment	75,554	0	0	0			75,554	75,554
13	398	Other Tangible Property	0	0	0	0			0	0
14	399									
15		Total General	463,431	3,520	0	0			466,951	466,811
16										
17										
18										
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21										
22										
23										
24										
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44										
45										
46										
47										
48										
49										
50										
		Total Utility Plant in Service	\$5,266,919	\$907,694	\$0	\$0			\$5,074,603	\$5,996,493

SCHEDULE B-2.5
PAGE 1 OF 2
Witness Responsible: L. Briarwell

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
LEASED PROPERTY
AS OF JULY 31 2007

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

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
2							
3							
4							
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KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

SCHEDULE B-2.5
PAGE 2 OF 2
Witness Responsible: L. Birdwell

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
LEASED PROPERTY
AS OF NOVEMBER 30, 2006

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

Line No.	Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Debit Value of Property	Explain Method of Capitalization
2							
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KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF JULY 31 2007

SCHEDULE B-2.6
PAGE 1 OF 2
Witness Responsible: S.A. Miller

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

Line No.	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Revenue Realized	Amount	Acct No.	Expenditures Incurred	Amount	Acct No.	Description
1												
2	CENTRAL DIVISION											
3												
4												
5												
6												
7												
8												
9												
10												
11	TRIVILLAGE											
12												
13												
14												
15												
16												
17												
18	ELK LAKE											
19												
20												
21												
22												
23												
24												
25												
26												
27												
28	OWENTON											
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NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

SCHEDULE B-3
PAGE 3 of 16
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Jurisdictional Percent	Accumulated Reserve Balances		13 Month Average
					Total Company	Adjusted Jurisdiction	
2							
3							
4	301	Intangible Plant	\$37,347		\$0	\$0	\$0
5	302/003	Organization	70,261	100%	0	0	0
6	303	Franchise/Consent/Plant Studies	0		0	0	0
7	303.1	Other P/E Intangibles	0		0	0	0
8	303.6	Other P/E Comprehensive Studies	0		0	0	0
9		Total Intangibles	107,608		0	0	0
10							
11	310	Source of Supply and Purveyor Plant					
12	311	Land and Land Rights - SS	322,633		0	0	0
13	312	Structures and Improvements	5,513,674		229,640	229,640	148,212
14	313	Collecting and Impounding Reservoirs	1,016,553		349,938	349,938	341,448
15	314	Lake, River and Other Intakes	561,430		111,469	111,469	104,395
16	316	Wells and Springs	0		0	0	0
17	317	Supply Mains	5,069,822		1,030,934	1,030,934	982,010
18	320	Land and Land Rights - Pumping	81,760		0	0	0
19	321	Structures and Improvements	5,239,129		1,719,685	1,719,685	1,667,058
20	322	Boiler Plant Equipment	0		0	0	0
21	323	Other Power Production Equipment	572,454		160,279	160,279	150,347
22	326	Electric Pumping Equipment	10,685,434		5,459,956	5,459,956	5,325,670
23	328	Diesel Pumping Equipment	1,774,442		253,896	253,896	230,740
24	328	Other Pumping Equipment	125,648		2,147	2,147	934
25			0		0	0	0
26			0		0	0	0
27		Total Source of Supply & Pumping	31,163,208		9,317,944	9,317,944	8,951,014
28							
29							
30		Water Treatment Plant					
31	330	Land and Land Rights	66,164		0	0	0
32	331	Structures and Improvements	13,503,166		1,864,649	1,864,649	1,732,611
33	332	Water Treatment Equipment	24,337,095		12,498,843	12,498,843	12,217,766
34	334	Water Treatment - GAC	0		0	0	0
35		Total Water Treatment	37,909,427		14,363,492	14,363,492	13,950,377
36							
37							
38		Transmission and Distribution Plant					
39	340	Land and Land Rights	4,666,719		0	0	0
40	341	T & D Structures and Improvements	1,654,959		388,178	388,178	370,148
41	342	Distribution Reservoirs and Standpipes	9,544,068		2,466,351	2,466,351	2,339,144
42	343	Transmission and Distribution Mains	177,738,862		23,534,393	23,534,393	22,305,693
43	345	Services	38,445,885		9,272,673	9,272,673	8,631,217
44	346	Meters	12,046,495		1,097,535	1,097,535	959,738
45	347	Meter Installations	15,591,011		4,077,789	4,077,789	3,039,521
46	348	Hydrants	13,445,551		2,480,718	2,480,718	2,361,302
47		Total Transmission and Distribution	271,135,601		43,319,637	43,319,637	41,026,263
48							
49							
50							

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

SCHEDULE B-3
PAGE 10 of 16
Witness Responsible: S.A. Miller

DATA: _X_ BASE PERIOD _____ FORECASTED PERIOD _____
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WP-1-3

Line No.	Acct No.	Account Title	Base Period		Jurisdictional Percent	Accumulated Reserve Balances		Adjustments	Adjusted Jurisdictional
			Total Company	Total		Total	Jurisdictional Total		
1									
2									
3									
4	389.2	General Plant	\$0	0		\$0	\$0	\$0	\$0
5	390	Stores Shop & Garage Land	0	0		0	0	0	0
6	391	Structures and Improvements	0	0	100%	0	0	0	0
7	392	Office Furniture and Equipment	7,445	1,501		1,501	0	0	1,501
8	393	Transportation Equipment	0	0		0	0	0	0
9	394	Stores Equipment	0	0		0	0	0	0
10	395	Tools, Shop and Garage Equipment	0	0		0	0	0	0
11	396	Laboratory Equipment	0	0		0	0	0	0
12	397	Power Operated Equipment	0	0		0	0	0	0
13	398	Communication Equipment	0	0		0	0	0	0
14	399	Miscellaneous Equipment	500	118		118	0	0	118
15		Other Tangible Property	0	0		0	0	0	0
16		BWA Acquisition	0	0		0	0	0	0
17		Total General	7,945	1,619		1,619	0	0	1,619
18									
19									
20									
21									
22									
23									
24									
25									
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48									
49									
50									
		Total Utility Plant in Service	\$322,012	\$46,175		\$46,173	\$0	\$0	\$46,173

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

SCHEDULE D-3
PAGE 11 of 16
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Total Company	Jurisdictional Percent	Accumulated Reserve Balances Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
2									
3									
4	301	Inaccessible Plant	\$0	\$		\$0	\$0	\$0	0
5	302/303	Organization	0		100%	0	0	0	0
6	3031	Franchise/Consent/Plant Studies	0			0	0	0	0
7	3036	Other PIE Inaugibles	0			0	0	0	0
8		Other PIE Comprehensive Studies	0			0	0	0	0
9		Total Intangibles	0			0	0	0	0
10									
11	310	Source of Supply and Purification Plant	0	0		0	0	0	0
12	311	Land and Land Rights - SS	27,734	5,207		5,207	0	5,207	4,781
13	312	Structures and Improvements	0	0		0	0	0	0
14	313	Collecting and Impounding Reservoirs	0	0		0	0	0	0
15	314	Lake, River and Other Intakes	0	0		0	0	0	0
16	316	Wells and Springs	14,520	2,308		2,308	0	2,308	2,170
17	320	Supply Mains	750	0		0	0	0	0
18	321	Land and Land Rights - Pumping	0	0		0	0	0	0
19	322	Structures and Improvements	0	0		0	0	0	0
20	323	Boiler Plant Equipment	0	0		0	0	0	0
21	325	Other Power Production Equipment	15,100	2,826		2,826	0	2,826	2,634
22	326	Electric Pumping Equipment	0	0		0	0	0	0
23	328	Diesel Pumping Equipment	0	0		0	0	0	0
24	3541	Other Pumping Equipment	0	0		0	0	0	0
25	3711	Collection System Structures - Sewer	0	0		0	0	0	0
26		Electric Pumping Equipment - Sewer	0	0		0	0	0	0
27		Total Source of Supply & Pumping	58,104	18,342		18,341	0	18,341	9,585
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	0	0		0	0	0	0
31	331	Structures and Improvements	0	0		0	0	0	0
32	332	Water Treatment Equipment	7,618	1,433		1,433	0	1,433	1,343
33	334	Water Treatment - GAC	0	0		0	0	0	0
34		Total Water Treatment	7,618	1,433		1,433	0	1,433	1,343
35									
36		Transmission and Distribution Plant							
37	340	Land and Land Rights	1,250	0		0	0	0	0
38	341	T & D Structures and Improvements	0	0		0	0	0	0
39	342	Distribution Reservoirs and Standpipes	30,749	5,293		5,293	0	5,293	4,939
40	343	Transmission and Distribution Mains	145,923	22,991		22,991	0	22,991	21,749
41	345	Structures	0	0		0	0	0	0
42	346	Meters	56,623	11,434		11,434	0	11,434	10,594
43	347	Meter Installations	0	0		0	0	0	0
44	348	Hydrants	13,580	2,369		2,369	0	2,369	2,243
45		Total Transmission and Distribution	248,345	42,087		42,087	0	42,087	39,525
46									
47									
48									
49									
50									

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2067-20143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

SCHEDULE B-3
PAGE 13 of 16
Witness Responsible: S.A. Miller

DATA_X_BASE PERIOD ____ FORECASTED PERIOD ____
TYPE OF FILING: X ORIGINAL _____ UPDATED ____ REVISED ____
WORKPAPER REFERENCE NO(S): WP-1-3

Line No.	Acct No.	Account Title	Base Period		Jurisdictional Percent	Accumulated Reserve Balances		Adjusted Jurisdiction
			Company	Total		Company	Total	
2		Intangible Plant						
3	301	Organization	\$0	\$		\$0	\$0	
4	302	Franchise/Consents	0		100%	0	0	
5	3031	Other P/E Intangibles	0			0	0	
6	3036	Other P/E Comprehensive Studies	0			0	0	
7		Total Intangibles	0	0		0	0	
8								
9								
10		Source of Supply and Pumping Plant						
11	310	Land and Land Rights - SS	415,722	0		0	0	
12	311	Structures and Improvements	0	0		0	0	
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	9,266	0		0	0	
19	322	Boiler Plant Equipment	0	0		0	0	
20	323	Other Power Production Equipment	39,746	891		891	891	
21	325	Electric Pumping Equipment	0	0		0	0	
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	464,754	891		891	891	
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	0	0		0	0	
31	331	Structures and Improvements	0	0		0	0	
32	332	Water Treatment Equipment	2,347,965	530,379		530,379	530,379	
33	334	Water Treatment - GAC	0	0		0	0	
34		Total Water Treatment	2,347,965	530,379		530,379	530,379	
35								
36		Transmission and Distribution Plant						
37	340	Land and Land Rights	73,655	0		0	0	
38	341	T & D Structures and Improvements	25,013	2,247		2,247	2,247	
39	342	Distribution Reservoirs and Standpipes	686,245	249,670		249,670	249,670	
40	343	Transmission and Distribution Mains	943,262	683,472		683,472	683,472	
41	345	Services	130,452	11,392		11,392	11,392	
42	346	Meters	4,627	(7,615)		(7,615)	(7,615)	
43	347	Meter Installations	104,272	11,669		11,669	11,669	
44	348	Hydants	3,523	1,502		1,502	1,502	
45		Total Transmission and Distribution	1,970,749	872,355		872,355	872,355	
46								
47								
48								
49								
50								

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

DATA: _____ BASE PERIOD, "X", FORECASTED PERIOD
TYPE OF FILING: "X", ORIGINAL, _____ UPDATED, _____ REVISED
WORKPAPER REFERENCE NO(S): WP-1-3
OWENTON

SCHEDULE B-3
PAGE 15 of 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted		Accumulated Reserve Balances		Adjustment	Adjusted Jurisdiction	13 Month Average
			Period Total Company	Jurisdictional Percent	Total Jurisdictional	Total Jurisdictional			
1									
2									
3									
4	301	Intangible Plant	30			50	50	50	\$
5	302303	Organization	0	0	100%	0	0	0	0
6	3031	Franchise/Consent/Plant Studies	0	0		0	0	0	0
7	3036	Other P/E Intangibles	0	0		0	0	0	0
8		Other P/E Comprehensive Studies	0	0		0	0	0	0
9		Total Intangibles	0	0		0	0	0	0
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	1,208,975	0		0	0	0	0
12	311	Structures and Improvements	0	0		0	0	0	0
13	312	Collecting and Intercepting 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	9,286	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	39,746	1,971		1,971	0	1,971	1,465
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	1,257,107	1,971		1,971	0	1,971	1,465
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	0	0		0	0	0	0
31	331	Structures and Improvements	0	0		0	0	0	0
32	332	Water Treatment Equipment	2,347,985	615,921		615,921	0	615,921	588,803
33	334	Water Treatment - GAC	0	0		0	0	0	0
34		Total Water Treatment	2,347,985	615,921		615,921	0	615,921	588,803
35									
36		Transmission and Distribution Plant							
37	340	Land and Land Rights	73,655	0		0	0	0	0
38	341	T & D Structures and Improvements	25,013	1,883		1,883	0	1,883	1,301
39	342	Distribution Reservoirs and Standpipes	686,245	270,626		270,626	0	270,626	262,684
40	343	Transmission and Distribution Mains	943,262	623,215		623,215	0	623,215	615,199
41	345	Services	139,559	17,924		17,924	0	17,924	15,619
42	346	Meters	6,702	(7,332)		(7,332)	0	(7,332)	(7,422)
43	347	Meter Installations	104,501	15,741		15,741	0	15,741	14,139
44	347	Hydrants	3,523	1,593		1,593	0	1,593	1,553
45									
46		Total Transmission and Distribution	1,982,460	925,650		925,650	0	925,650	905,053
47									
48									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2097-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

SCHEDULE D-3
PAGE 16 of 16
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Forecasted Period Total		Accumulated Reserve Balances		Adjustment	Adjusted Jurisdiction	13 Month Average
			Company	Jurisdictional Percent	Total Company	Jurisdictional Total			
2									
3									
4	389.2	General/Other	\$0		0	\$0	\$0	0	0
5	390	Stores Shop & Garage Land	155,108		47,397	47,397	47,397	44,700	44,700
6	391	Structures and Improvements	36,220	100%	60,421	60,421	60,421	56,365	56,365
7	392	Office Furniture and Equipment	165,602		123,061	123,061	123,061	116,394	116,394
8	393	Transportation Equipment	0		0	0	0	0	0
9	394	Stores Equipment	0		0	0	0	0	0
10	395	Tools, Shop and Garage Equipment	4,877		1,198	1,198	1,198	1,042	1,042
11	396	Laboratory Equipment	0		0	0	0	0	0
12	397	Power Operated Equipment	49,450		60,704	60,704	60,704	59,546	59,546
13	398	Communication Equipment	0		0	0	0	0	0
14	399	Miscellaneous Equipment	75,554		98,154	98,154	98,154	97,035	97,035
15		Other Tangible Property	0		0	0	0	0	0
16		BWA Acquisition	0		0	0	0	0	0
17		Total General	406,951		391,935	391,935	391,935	377,043	377,043
18									
19									
20		Total Utility Plant in Service	36,074,509		\$1,935,477	\$1,935,477	\$1,935,477	\$1,872,375	\$1,872,375
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-05143
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

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

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2	<u>CENTRAL DIVISION</u>					NONE
3						
4						
5						
6						
7						
8						
9						
10						
11	<u>TRIVILLAGE</u>					NONE
12						
13						
14						
15						
16						
17						
18						
19	<u>ELK LAKE</u>					NONE
20						
21						
22						
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26	<u>OWENTON</u>					NONE
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

SCHEDULE B.1
PAGE 2 OF 2
Witness Responsible: S.A. Miller

ID: X, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Worksheet Reference	Description and Purpose of Adjustment
2	CENTRAL DIVISION					NONE
3						
4						
5						
6						
7						
8						
9						
10						
11	TRIVILLAGE					NONE
12						
13						
14						
15						
16						
17						
18						
19	ELK LAKE					NONE
20						
21						
22						
23						
24						
25						
26	OWENTON					NONE
27						
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO.: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31 2007

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

Line No.	Act No.	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
2									
3									
4	390.1	Office Structures	4,023,063	711,731	1.68%	67,587	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	993,633	175,766	1.65%	16,395	0%	57.0	R2
6	390.3	Misc Structures	1,953,265	276,561	3.97%	62,962	0%	17.3	R2
7	391.1	Office Furniture	737,554	755,966	4.05%	29,871	3%	19.4	L1
8	391.2	Maintenance Computer & Periph Equipment	118,037	120,984	11.94%	14,084	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	1,426,430	1,464,008	16.73%	238,976	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	604,359	620,051	3.47%	20,982	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Maintenance Software	4,553,694	4,567,369	21.06%	959,008	0%	3.7	S0
13	391.26	Personal Computer Software	639,669	654,612	22.20%	141,765	0%	3.2	S0
14	391.28	Other Software	522,313	535,352	21.15%	110,469	0%	3.8	S0
15	391.3	Other Office	151,264	155,071	6.95%	10,515	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	1,637,319	1,601,444	14.16%	231,844	38%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	595,573	885,731	12.59%	114,012	25%	4.1	R4
18	392.2	Transportation Equipment - Cns	195,902	189,853	20.28%	39,323	23%	1.9	R3
19	392.3	Other Transportation Equipment	130,747	127,862	14.37%	18,786	0%	5.0	L1
20	393	Stores Equipment	35,547	30,418	3.68%	1,379	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	1,604,918	626,477	7.10%	113,949	0%	10.8	S0
22	395	Laboratory Equipment	876,199	781,598	10.94%	96,075	-3%	8.6	L3
23	396	Power Operated Equipment	1,504,657	680,451	9.13%	137,375	24%	6.9	R2
24	397	Communication Equipment	1,931,285	607,353	4.75%	92,589	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.75%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.75%	0	0%	10.8	L3
27	398	Misc Equipment	1,182,286	237,459	4.71%	55,686	0%	10.8	L3
28	399	Other Tangible Property	137,985	298,360	4.71%	55,686	0%	16.4	L0
29		BWA Acquisition	0	447,559	20.68%	28,825	0%	7.3	L1
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3277,683,569 375,784,267
57,691,820

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.

SCHEDULE B-3.2
PAGE 4 OF 16
Witness Responsible: S.A. Miller

KENTUCKY-AMERICAN WATER COMPANY
CASE NO.: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2008

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	4,823,063	849,074	2.10%	84,484	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	893,633	209,709	2.42%	24,046	0%	57.0	R2
6	390.3	Misc Structures	1,557,265	329,930	4.38%	68,471	0%	17.3	R2
7	391.1	Office Furniture	920,328	1,077,295	10.43%	95,990	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	332,481	389,200	9.49%	31,553	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	1,194,442	1,386,162	14.31%	170,925	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	694,950	708,128	25.39%	153,597	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	17%	3.2	S0
12	391.25	Mainframe Software	4,590,574	5,361,822	10.33%	473,173	0%	3.7	S0
13	391.26	Personal Computer Software	638,669	747,598	20.08%	127,734	0%	3.2	S0
14	391.3	Other Office Equipment	522,313	611,397	26.38%	137,786	0%	3.8	S0
15	391.3	Other Office Equipment	151,284	177,098	9.77%	14,781	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	1,942,032	1,924,494	8.10%	157,305	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	785,573	778,479	7.17%	56,326	23%	4.1	R4
18	392.2	Transportation Equipment - Cars	176,902	177,286	13.58%	24,295	23%	1.9	R3
19	392.3	Other Transportation Equipment	130,747	129,566	6.51%	8,512	0%	5.0	L1
20	393	Stores Equipment	35,547	33,194	6.51%	2,314	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	2,471,925	686,392	6.43%	158,945	0%	18.8	S0
22	395	Laboratory Equipment	876,199	883,663	8.06%	70,783	-3%	8.6	L3
23	396	Power Operated Equipment	1,504,657	796,659	4.68%	70,418	24%	6.9	R2
24	397	Communication Equipment	1,931,285	771,818	6.91%	133,452	0%	10.8	L3
25	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	1,182,286	322,338	5.61%	66,326	0%	16.4	L0
28	399	Other Tangible Property	131,985	316,246	6.00%	6,279	0%	7.3	L1
29		BVA Acquisition	0	41,659					
30									
31			5302,865,405	585,140,393					
32						57,998,808			
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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: 2007-00143
AS OF JULY 31 2007

SCHEDULE B-12
PAGE 6 OF 16
Witness Responsible: S.A. Miller

DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	1,919	260	1.68%	32	0%	45.8	RZ
5	390.2	Stores, Shop & Garage Structures	0	0	1.65%	0	0%	57.0	RZ
6	390.3	Misc Structures	2,599	379	3.97%	103	0%	17.3	RZ
7	391.1	Office Furniture	4,707	814	4.05%	191	3%	19.4	L1
8	391.2	Maintenance Computer & Periph Equipment	0	0	11.94%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	565,916	101,323	16.73%	98,024	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	Maintenance Software	0	0	21.05%	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	5,907	1,022	21.15%	1,249	0%	3.8	S0
15	391.3	Other Office	23,166	4,010	6.95%	1,612	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	9,500	1,918	14.16%	1,345	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	393	Stores Equipment	3,472	701	14.37%	499	0%	5.0	L1
20	394	Tools, Shop, and Garage Equipment	6,481	1,078	3.88%	0	0%	16.5	L1
21	395	Laboratory Equipment	35,704	6,300	7.10%	460	0%	18.8	S0
22	396	Power Operated Equipment	2,718	421	10.94%	0	-3%	8.6	L3
23	397	Communication Equipment	0	0	9.13%	3,260	24%	6.9	R2
24	397.1	Communication Equipment	2,718	421	4.79%	130	0%	10.8	L3
25	397.2	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
26	398	Misc Equipment	6,051	922	4.79%	0	0%	10.8	L3
27	399	Other Tangible Property	0	0	4.71%	285	0%	16.4	L0
28		BWA Acquisition	0	834,073	20.69%	0	0%	7.3	L1
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				\$4,908,568	\$1,637,559				
						\$164,069			

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.

SCHEDULE B-3.2
PAGE D OF 16
Witness Responsibility: S.A. Miller

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-09143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2008

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

Line No.	Acct No.	Account Title	Adjusted Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	1,919	361	2.10%	40	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	2.42%	0	0%	57.0	R2
6	390.3	Misc Structures	2,599	466	4.38%	114	0%	17.3	R2
7	391.1	Office Furniture	4,707	1,517	10.43%	481	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	9.49%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	565,660	186,640	14.31%	83,839	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	25.39%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	10.33%	0	0%	3.7	S0
13	391.25	Personal Computer Software	0	0	20.60%	0	0%	3.2	S0
14	391.28	Other Software	5,907	1,904	26.58%	1,558	0%	3.6	S0
15	391.3	Other Office Equipment	23,069	7,474	9.77%	2,255	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	9,500	3,098	8.10%	770	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	7.17%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	13.88%	0	23%	1.9	R3
19	393	Other Transportation Equipment	3,472	1,132	6.51%	226	0%	5.0	L1
20	394	Stores Equipment	0	0	6.51%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	6,461	1,651	6.43%	417	0%	10.8	S0
22	395	Laboratory Equipment	0	0	8.06%	0	-3%	8.6	L3
23	395	Power Operated Equipment	35,704	9,055	4.68%	1,571	24%	6.9	R2
24	397	Communication Equipment	2,718	657	6.91%	188	0%	10.8	L3
25	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	6,051	1,342	5.61%	339	0%	18.4	L0
28	399	Other Tangible Property	0	0	6.00%	0	0%	7.3	L1
29		BWA Acquisition	0	834,073					
30									
31			\$5,005,923	\$1,994,470		\$181,067			
32									
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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.

DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31, 2007

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

Line No.	Act No.	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
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%	3.6	S0
15	391.3	Other Office	0	0	6.95%	0	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	7,445	1,501	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	L1
22	395	Laboratory Equipment	0	0	10.94%	0	-3%	8.6	S0
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	500	116	26.69%	104	0%	7.3	L1
29		BWA Acquisition	0	0					
30									
31									
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			\$320,012	\$46,175		\$6,627			

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: 2087-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2008

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
2									
3									
4	390.1	Office Structures	0	0	2.10%	0	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	2.42%	0	0%	57.0	R2
6	390.3	Misc Structures	0	0	4.35%	0	0%	17.3	R2
7	391.1	Office Furniture	0	0	10.43%	0	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	9.49%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	0	0	14.31%	0	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	25.39%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	10.33%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	26.00%	0	0%	3.2	S0
14	391.28	Other Software	0	0	26.38%	0	0%	3.0	S0
15	391.3	Other Office Equipment	0	0	9.77%	0	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	7,445	2,453	6.10%	603	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	7.17%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	13.56%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	0	0	6.51%	0	0%	5.0	L1
20	393	Stores Equipment	0	0	6.51%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	0	0	6.43%	0	0%	10.8	S0
22	395	Laboratory Equipment	0	0	8.06%	0	0%	6.6	L3
23	396	Power Operated Equipment	0	0	4.68%	0	24%	6.9	R2
24	397	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
25	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	5.61%	0	0%	16.4	L0
28	399	Other Tangible Property	500	189	6.00%	30	0%	7.3	L1
29									
30									
31			\$320,012	\$56,505		\$7,442			
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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: 2007-08743
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31 2007

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

Line No.	Acct No.	Account Title	Adjusted Plant Investment	Adjusted Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	40,000	10,462	1.68%	672	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	25,137	6,575	1.65%	415	0%	57.0	R2
6	390.3	Misc Structures	99,091	23,554	3.97%	3,775	0%	17.3	R2
7	391.1	Office Furniture	5,896	9,497	4.05%	229	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	1,815	3,047	11.94%	217	17%	5.7	S0
9	391.21	Other Office Machines and Equipment	12,042	20,213	16.73%	2,015	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	0	0	11.81%	0	0%	3.2	S0
12	391.25	Mainframe Software	8,964	15,046	21.06%	1,888	0%	3.7	S0
13	391.25	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	4,221	7,085	6.95%	293	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	165,662	102,888	14.16%	23,458	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	3.86%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	4,877	770	7.10%	346	0%	10.8	S0
22	395	Laboratory Equipment	0	0	10.94%	0	-3%	8.6	L3
23	396	Power Operated Equipment	49,450	56,864	9.33%	4,515	24%	6.9	R2
24	397	Communication Equipment	0	0	4.78%	0	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.78%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
27	398	Misc Equipment	75,554	93,731	4.71%	3,559	0%	16.4	L0
28	398	Other Tangible Property	0	0	4.71%	0	0%	7.3	L1
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				\$2,642,782		\$1,753,388		\$106,726	

Adjusted dissection 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. 95-654.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2006

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

Line No.	Acct No.	Account Title	Plant Investment	Adjusted Jurisdiction Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
2									
3									
4	390.1	Office Structures	40,000	12,217	2.10%	840	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	25,137	7,677	2.42%	508	0%	57.0	R2
6	390.3	Misc Structures	50,051	27,503	4.38%	3,944	0%	17.3	R2
7	391.1	Office Furniture	5,659	9,438	10.43%	590	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	5,335	8,900	9.49%	506	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	12,042	20,088	14.31%	1,723	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	25.39%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	14,953	10.33%	926	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	20.00%	0	0%	3.2	S0
14	391.28	Other Software	0	0	26.38%	0	0%	3.8	S0
15	391.3	Other Office Equipment	4,221	7,041	9.77%	412	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	165,862	123,051	8.10%	13,419	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	7.17%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	13.58%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	0	0	0%	0	0%	5.0	L1
20	393	Stores Equipment	0	0	6.51%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	0	0	6.51%	0	0%	10.8	S0
22	395	Laboratory Equipment	4,877	1,198	6.43%	314	-3%	8.6	L3
23	396	Power Operated Equipment	49,450	60,704	8.06%	2,314	24%	6.9	R2
24	397	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
25	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	75,554	99,154	5.61%	4,239	0%	16.4	L0
28	399	Other Tangible Property	0	0	6.00%	0	0%	7.3	L1
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			\$4,374,476	\$1,935,476		\$119,308			

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. 2007-09143
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 31 2007

SCHEDULE B4
PAGE 1 OF 6
Witness Responsible: L. Braidwell

DATA: X, BASE PERIOD, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORK/PAPER REFERENCE NO(S): WIP-1-5
CENTRAL DIVISION

Line No.	Project Number	Description of Project	Construction Amount	Accumulated AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1									
2	12020080	Mains	\$736,554	0	0	\$736,554	100%	\$736,554	NA
3	12020080	Services	\$33,853	0	0	\$33,853		\$33,853	NA
4	12020080	Meter Installations	\$807	0	0	\$807		\$807	NA
5	12020090	Hydrants	\$43,963	164	0	\$43,963		\$43,963	NA
6	12020081	Replacements/Reconnections at Company Expense	\$870,275	11,462	0	\$881,737		\$881,737	NA
7	12020092	Main Extensions at Company Expense	\$115,411	2,370	0	\$117,781		\$117,781	NA
8	12020093	Replacement Hydrants	\$42,227	536	0	\$42,763		\$42,763	NA
9	12020094	New Hydrants	\$71,390	1,358	0	\$72,748		\$72,748	NA
10	12020095	Renewed Services	\$148	0	0	\$148		\$148	NA
11	12020096	New Services	\$0	0	0	\$0		\$0	NA
12	12020087	Replaced Meters and Meter Settings	\$497,906	0	0	\$497,906		\$497,906	NA
13	12020088	New Meters and Meter Installations	\$97,167	0	0	\$97,167		\$97,167	NA
14	12020089	ITS Equipment & Systems	\$62,463	0	0	\$62,463		\$62,463	NA
15	12020090	Office & Operations Centers	\$327	0	0	\$327		\$327	NA
16	12020091	Vehicles	\$0	0	0	\$0		\$0	NA
17	12020092	Tools & Equipment	\$73,691	0	0	\$73,691		\$73,691	NA
18	12020093	Process Plant replacements	\$15,577	0	0	\$15,577		\$15,577	NA
19	12020094	Process Plant Additions	\$0	0	0	\$0		\$0	NA
20	12020097	Engineering Studies	\$60,400	0	0	\$60,400		\$60,400	NA
21	12020105	Russell Cave	\$20,376	193	0	\$20,569		\$20,569	100.00%
22	12020201	Lestown Road Main Improvements	\$140,529	4,859	0	\$145,388		\$145,388	26.77%
23	12020204	Source of Supply project	\$473,803	0	0	\$473,803		\$473,803	49.97%
24	12020402	Major highway relocations	\$437,070	6,778	0	\$443,848		\$443,848	NA
25	12020404	Business Process	(\$278)	0	0	(\$278)		(\$278)	100.00%
26	12020502	Russell Cave Road Main 34,000' of 12"	\$814,194	13,437	0	\$827,631		\$827,631	65.76%
27	12020505	Rip Tap: Vac System RRS	\$357,344	3,277	0	\$360,621		\$360,621	36.28%
28	12020506	Sudsge Handling Improvements RRS	\$450,055	9,065	0	\$459,120		\$459,120	24.16%
29	12020508	Reliability Improvements	\$926,104	12,742	0	\$938,846		\$938,846	17.11%
30	12020601	Valve House Upgrades at KFS	\$423,210	3,324	0	\$426,534		\$426,534	95.85%
31	12020602	Yambour Road Main	\$18,602	238	0	\$18,840		\$18,840	9.42%
32	12020605	Malden Point Pressure Improvements	\$43,210	674	0	\$43,884		\$43,884	14.63%
33	12020609	Pipe Parkers MA Pump and Diesel	\$55,649	656	0	\$56,305		\$56,305	7.28%
34	12020607	New WTP on Pool 3 of Ky River	\$1,189,100	9,710	0	\$1,198,811		\$1,198,811	0.95%
35	12032212	Development SOCS subline	\$386,860	0	0	\$386,860		\$386,860	100.00%
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			\$8,459,746	\$50,843	\$0	\$8,510,589		\$8,510,589	

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: 2007-00143
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2008

SCHEDULE B-4
PAGE 2 OF 6
Witness Responsible: L. Bridwell

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

Line No.	Project Number	Description of Project	Construction Amount	Accumulated AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
2	12020080	Mains	\$487,774	0	0	\$487,774	100%	\$487,774	N/A
3	12020080	Services	\$0	0	0	\$0		\$0	N/A
4	12020080	Hydrants	\$0	0	0	\$0		\$0	N/A
5	12020080	Meter installations	\$0	0	0	\$0		\$0	N/A
6	12020081	Replacements/Relocations at Company Expense	\$175,414	16,565	0	\$191,979		\$191,979	N/A
7	12020082	Main Extensions at Company Expense	\$58,368	5,814	0	\$64,182		\$64,182	N/A
8	12020083	Replacement Hydrants	(\$46)	49	0	\$3		\$3	N/A
9	12020084	New Hydrants	\$46,775	4,569	0	\$51,344		\$51,344	N/A
10	12020085	Renewed Services	\$83,436	0	0	\$83,436		\$83,436	N/A
11	12020086	New Services	\$102,693	0	0	\$102,693		\$102,693	N/A
12	12020087	Replaced Meters and Meter Settings	\$95,469	0	0	\$95,469		\$95,469	N/A
13	12020088	New Meters and Meter Installations	\$95,469	0	0	\$95,469		\$95,469	N/A
14	12020089	ITS Equipment & Systems	\$23,262	0	0	\$23,262		\$23,262	N/A
15	12020090	Office A/Operations Centers	\$12,833	0	0	\$12,833		\$12,833	N/A
16	12020091	Vehicles	\$38,509	0	0	\$38,509		\$38,509	N/A
17	12020092	Tools & Equipment	\$12,833	0	0	\$12,833		\$12,833	N/A
18	12020093	Process Plant replacements	\$64,182	0	0	\$64,182		\$64,182	N/A
19	12020094	Process Plant additions	\$0	0	0	\$0		\$0	N/A
20	12020097	Engineering Studies	\$169,214	11,889	0	\$181,103		\$181,103	N/A
21	12020105	Russell Cave	\$0	0	0	\$0		\$0	100.00%
22	12020201	Leestown Road Main Improvements	\$0	0	0	\$0		\$0	0.00%
23	12020204	Source of Supply project	\$0	0	0	\$0		\$0	0.00%
24	12020402	Major highway relocations	(\$50,932)	50,932	0	\$0		\$0	N/A
25	12020404	Business Process	\$0	0	0	\$0		\$0	N/A
26	12020502	Russell Cave Road Main 34,000' of 12"	\$0	0	0	\$0		\$0	100.00%
27	12020505	Rep Time Vsc System RRS	\$0	0	0	\$0		\$0	100.00%
28	12020508	Sludge Handling Improvements RRS	\$0	0	0	\$0		\$0	100.00%
29	12020508	Reliability improvements	\$0	0	0	\$0		\$0	0.00%
30	12020601	Valve House Upgrades at KRS	\$0	0	0	\$0		\$0	100.00%
31	12020602	Yamallon Road Main	\$21,752	2,088	0	\$23,840		\$23,840	11.92%
32	12020605	Mellard Point Pressure Improvements	\$0	0	0	\$0		\$0	100.00%
33	12020606	Rep Parkers Mill Pump and Diesel	\$0	0	0	\$0		\$0	100.00%
34	12020607	New WTP on Pool 3 of Ky River	\$37,977,020	1,606,269	0	\$39,583,289		\$39,583,289	28.08%
35	12020712	Development SOS solution	\$352,912	33,948	0	\$386,860		\$386,860	N/A
36	120207X1	Incline Car Replacement @ KRS	\$0	0	0	\$0		\$0	100.00%
37	120207X2	North Broadway Main Replacement	\$0	0	0	\$0		\$0	100.00%
38	12020613	Highway Relocation Clay Mills Road	\$0	0	0	\$0		\$0	100.00%
39	120208XX	Major Highway Relocations 2008	\$0	0	0	\$0		\$0	100.00%
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			\$39,766,935	\$1,732,114	\$0	\$41,499,049		\$41,499,049	

Note: Budget Projects 80 - 84 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

SCHEDULE B4
PAGE 3 OF 8
Witness Responsible: L. Bridwell

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 31, 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-6
TRIVILLAGE

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				
2	12300081	Replacements/Relocations at Company Expense	\$291,418	1,279		\$292,698		NA	
4	12300082	Main Extensions at Company Expense	\$113,401	574		\$113,975	100%	NA	
4	12300084	New Hydrants	\$11,819	34		\$11,853		NA	
5	12300403	Owen County Main Extensions	\$659,266	9,232		\$667,318		31.95%	
5	12300604	SCADA system Owen Co	\$486,407	3,950		\$490,357		94.30%	
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			\$1,561,311	\$15,970	\$0	\$1,576,381		\$1,576,381	

Note: Budget Projects 80 - 84 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 \$85,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2008

SCHEDULE B-4
PAGE 4 OF 6
Witness Responsible: L. Bridwell

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

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Accumulated Costs	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
2	12300081	Replacements/Relocations at Company Expense	0	0	0	0	0	100%	0	N/A
3	12300082	Main Extensions at Company Expense	0	0	0	0	0		0	N/A
4	12300084	New Hydrants	0	0	0	0	0		0	N/A
5	12306403	Owen County Main Extensions	0	0	0	0	0		0	100.00%
6	12306604	SCADA system Owen Co	0	0	0	0	0		0	100.00%
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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 three months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 31 2007

SCHEDULE B-4
PAGE 5 OF 8
Witness Responsible: L. Bridwell

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

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Accumulated Costs Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1			\$0			\$0	100%	\$0	NA
2				\$0		\$0			
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Note: Budget Projects 80 - 84 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 \$55,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2008

SCHEDULE B-4
PAGE 8 OF 8
Witness Responsible: L. Bridwell

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

Line No.	Project Number	Description of Project	Construction Amount	AFLDC Capitalized	Accumulated Costs Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1			\$0	0	0	0	0	100%	0	N/A
2										N/A
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4										N/A
5										N/A
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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 three months.

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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
CONSTRUCTION WORK IN PROGRESS
AS OF JULY 31 2007

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

Line No.	Project Number	Description of Project	Construction Amount	AFLDC Capitalized	Accumulated Costs Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1									
2	12320993	Process Plant replacements	\$38,497	1,249		\$39,745		\$39,745	NA
3	12320507	Owenton Acquisition	\$209,874	1,119		\$210,993	100%	\$210,993	16.62%
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			\$246,370	\$2,369	\$0	\$250,738		\$250,738	

Note: Budget Projects 60 - 84 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

SCHEDULE B-4
PAGE 8 OF 8
Witness Responsible: L. Birdwell

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2008

DATA: _____ BASE PERIOD ____ FORECASTED PERIOD _____
TYPE OF FILING: ____ ORIGINAL ____ UPDATED ____ REVISED _____
WORKPAPER REFERENCE NO(S): WP-1-5
OWENTON

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Accumulated Costs Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1	12320093	Process Plant Replacements	\$0	0	0	\$0	100%	\$0	100.00%
2	12320507	Owenton Acquisition	\$36,297	4,945	0	\$41,242		\$41,242	
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Note: Budget Projects 60 - 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 \$5,000. The construction period may be as little as one week or as long as three months.

Construction Amount: \$36,297
AFUDC Capitalized: \$4,945
Total Costs: \$41,242
Jurisdictional Percent: 100%
Total Jurisdictional Cost: \$41,242
Estimated Percent Complete: 100.00%

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 31 2007

SCHEDULE B-4.1
PAGE 1 OF 8
Witness Responsible: L. Bridwell

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

Line No.	Project Number	Date Construction Begins	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
2	12020050	NA	NA	NA	NA	NA	736,554	NA
3	12020050	NA	NA	NA	NA	NA	33,953	NA
4	12020050	NA	NA	NA	NA	NA	807	NA
5	12020050	NA	NA	NA	NA	NA	43,993	NA
6	12020051	NA	NA	NA	NA	NA	881,737	NA
7	12020052	NA	NA	NA	NA	NA	117,781	NA
8	12020053	NA	NA	NA	NA	NA	42,763	NA
9	12020054	NA	NA	NA	NA	NA	72,748	NA
10	12020055	NA	NA	NA	NA	NA	148	NA
11	12020056	NA	NA	NA	NA	NA	0	NA
12	12020057	NA	NA	NA	NA	NA	497,905	NA
13	12020058	NA	NA	NA	NA	NA	97,167	NA
14	12020059	NA	NA	NA	NA	NA	62,463	NA
15	12020050	NA	NA	NA	NA	NA	327	NA
16	12020051	NA	NA	NA	NA	NA	0	NA
17	12020052	NA	NA	NA	NA	NA	73,691	NA
18	12020053	NA	NA	NA	NA	NA	15,577	NA
19	12020054	NA	NA	NA	NA	NA	0	NA
20	12020057	NA	NA	NA	NA	NA	60,400	NA
21	12020105	Sep-02	Dec-05	100.00%	1,300,000	1,862,461	20,569	1.14%
22	12020201	Apr-02	NA	NA	700,000	700,000	145,388	20.77%
23	12020204	Apr-02	Dec-03	100.00%	600,000	600,000	473,803	78.97%
24	12020402	NA	NA	NA	709,000	9,931,567	443,848	4.91%
25	12020404	Jun-04	Dec-04	100.00%	1,190,000	1,190,000	827,541	-0.02%
26	12020502	Sep-05	Mar-07	100.00%	1,800,000	1,800,000	369,621	45.97%
27	12020505	Nov-05	Jul-07	100.00%	749,000	984,000	469,129	36.28%
28	12020506	Jan-06	Nov-07	82.61%	2,000,000	1,900,000	940,846	24.16%
29	12020508	Jan-06	Nov-08	54.29%	5,000,000	5,500,000	426,535	17.11%
30	12020601	May-05	Mar-07	100.00%	350,000	445,000	18,840	95.85%
31	12020602	Jul-06	Jun-10	25.00%	200,000	200,000	16,840	9.42%
32	12020605	Apr-05	Mar-07	100.00%	300,000	300,000	43,884	14.63%
33	12020606	Jun-05	Jul-07	100.00%	350,000	772,000	56,305	7.29%
34	12020607	Apr-05	Jun-10	28.00%	140,963,000	146,963,000	1,199,811	0.85%
35	12020212	Jan-52	Jun-10	28.00%	NA	NA	386,860	NA
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							\$156,202,000	\$166,198,028
							\$8,540,589	

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 \$55,000. The construction period may be as little as one week or as long as three months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2008

SCHEDULE B-4.1
PAGE 2 OF 8
Witness Responsible: L. Bridwell

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

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	12020059	NA	NA	NA	NA	NA	\$487,774	NA
2	12020080	NA	NA	NA	NA	NA	\$0	NA
3	12020080	NA	NA	NA	NA	NA	\$0	NA
4	12020080	NA	NA	NA	NA	NA	\$0	NA
5	12020080	NA	NA	NA	NA	NA	\$0	NA
6	12020081	NA	NA	NA	NA	NA	\$151,979	NA
7	12020082	NA	NA	NA	NA	NA	\$54,182	NA
8	12020083	NA	NA	NA	NA	NA	\$0	NA
9	12020084	NA	NA	NA	NA	NA	\$51,344	NA
10	12020085	NA	NA	NA	NA	NA	\$83,436	NA
11	12020086	NA	NA	NA	NA	NA	\$102,693	NA
12	12020087	NA	NA	NA	NA	NA	\$95,469	NA
13	12020088	NA	NA	NA	NA	NA	\$95,469	NA
14	12020089	NA	NA	NA	NA	NA	\$23,252	NA
15	12020090	NA	NA	NA	NA	NA	\$12,833	NA
16	12020091	NA	NA	NA	NA	NA	\$38,509	NA
17	12020092	NA	NA	NA	NA	NA	\$12,833	NA
18	12020093	NA	NA	NA	NA	NA	\$54,182	NA
19	12020094	NA	NA	NA	NA	NA	\$0	NA
20	12020097	NA	NA	NA	NA	NA	\$181,103	NA
21	12020105	Sep-02	Dec-05	100.00%	1,300,000	1,802,461	\$0	0.00%
22	12020201	Apr-02	NA	NA	700,000	700,000	\$0	0.00%
23	12020204	Apr-02	Dec-03	100.00%	600,000	600,000	\$0	0.00%
24	12020402	NA	NA	NA	700,000	9,031,557	\$0	0.00%
25	12020404	Jan-04	Dec-04	100.00%	1,190,000	1,190,000	\$0	0.00%
26	12020502	Sep-05	Mar-07	100.00%	1,800,000	1,800,000	\$0	0.00%
27	12020505	Nov-05	Jul-07	100.00%	749,000	954,000	\$0	0.00%
28	12020506	Jan-06	Nov-07	100.00%	2,000,000	1,900,000	\$0	0.00%
29	12020508	Jan-06	Nov-08	100.00%	5,000,000	5,500,000	\$0	0.00%
30	12020601	May-06	Mar-07	100.00%	350,000	445,000	\$0	0.00%
31	12020602	Jul-06	Jan-10	59.33%	200,000	200,000	\$23,940	11.92%
32	12020605	Apr-06	Mar-07	100.00%	300,000	300,000	\$0	0.00%
33	12020606	Jun-06	Jul-07	100.00%	350,000	772,000	\$0	0.00%
34	12020607	Apr-06	Jun-10	60.00%	140,953,000	140,953,000	\$39,583,280	28.08%
35	12020612	Jan-06	Jan-10	60.00%	NA	NA	\$386,660	NA
36	120207X1	Mar-07	Rev-08	100.00%	1,150,000	1,150,000	\$0	0.00%
37	120207X2	Mar-07	Rev-08	100.00%	2,400,000	2,400,000	\$0	0.00%
38	12020613	Mar-08	Aug-08	100.00%	750,000	750,000	\$0	0.00%
39	120206XX	May-07	Sep-07	100.00%	100,000	100,000	\$0	0.00%
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\$41,429,049

\$160,602,000 \$170,588,028

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: 2007-00143
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 31 2007

SCHEDULE B-4.1
PAGE 3 OF 8
Witness Responsible: L. Bridwell

DATA: X_BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: X_ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WP-1-5
TRIVILLAGE

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	12300081	NA	NA	NA	NA	NA	292,698	NA
3	12300081	NA	NA	NA	NA	NA	0	NA
4	12300082	NA	NA	NA	NA	NA	113,975	NA
5	12300083	NA	NA	NA	NA	NA	0	NA
6	12300084	NA	NA	NA	NA	NA	11,893	NA
7	12300085	NA	NA	NA	NA	NA	0	NA
8	12300086	NA	NA	NA	NA	NA	0	NA
9	12300087	NA	NA	NA	NA	NA	0	NA
10	12300088	NA	NA	NA	NA	NA	0	NA
11	12300089	NA	NA	NA	NA	NA	0	NA
12	12300090	NA	NA	NA	NA	NA	0	NA
13	12300091	NA	NA	NA	NA	NA	0	NA
14	12300092	NA	NA	NA	NA	NA	0	NA
15	12300093	NA	NA	NA	NA	NA	0	NA
16	12300094	NA	NA	NA	NA	NA	0	NA
17	12300403	Sep-04	Jul-07	100.00%	1,200,000	2,150,000	667,518	31.05%
18	12300604	Mar-06	Apr-07	100.00%	500,000	520,000	490,337	94.30%
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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.

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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2008

SCHEDULE B-4.1
PAGE 4 OF 8
Witness Responsible: L. Bridwell

DATA: _____ BASE PERIOD ____X____ FORECASTED PERIOD _____
TYPE OF FILING: ____X____ ORIGINAL _____ UPDATED _____ REVISED _____
WORKPAPER REFERENCE NO(S): WP-1-5
TRI VILLAGE

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	12300081	NA	NA	NA	NA	NA	\$0	NA
3	12300082	NA	NA	NA	NA	NA	\$0	NA
4	12300084	NA	NA	NA	NA	NA	\$0	NA
5	12300403	Sep-04	Jul-07	100.00%	1,200,000	2,150,000	\$0	0.00%
6	12300504	Mar-06	Apr-07	100.00%	500,000	520,000	\$0	0.00%
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Note: Investment Projects 60 - 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: 2007-00143
AS OF JULY 31, 2007
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE

SCHEDULE B-4.1
PAGE 6 OF 8
Witness Responsible: L. Bridwell

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ____ UPDATED ____ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-15
ELX LARE

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.
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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: 2007-00143
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2008
Witness Responsible: L. Bridwell

SCHEDULE B-4.1
PAGE 6 OF 8
DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
ELK LAKE

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.
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Note: Investment Projects 00 - 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: 2007-00143
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 31 2007

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WP-1-5
OWENTON

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	12320081	NA	NA	NA	NA	NA	0	NA
2	12320082	NA	NA	NA	NA	NA	0	NA
3	12320083	NA	NA	NA	NA	NA	0	NA
4	12320084	NA	NA	NA	NA	NA	0	NA
5	12320085	NA	NA	NA	NA	NA	0	NA
6	12320086	NA	NA	NA	NA	NA	0	NA
7	12320087	NA	NA	NA	NA	NA	0	NA
8	12320088	NA	NA	NA	NA	NA	0	NA
9	12320089	NA	NA	NA	NA	NA	0	NA
10	12320090	NA	NA	NA	NA	NA	0	NA
11	12320091	NA	NA	NA	NA	NA	0	NA
12	12320092	NA	NA	NA	NA	NA	0	NA
13	12320093	NA	NA	NA	NA	NA	0	NA
14	12320094	NA	NA	NA	NA	NA	39,745	NA
15	12320097	NA	NA	NA	NA	NA	0	NA
16	12320507	Jul-06	Nov-08	46.43%	1,269,815	1,259,815	210,933	16.62%
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Note: Investment Projects 60 - 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: 2007-00143
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2008

SCHEDULE B-4.1
PAGE 8 OF 8
Witness Responsible: L. Bridwell

DATA: BASE PERIOD, X, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WP-1-5
OWENTON

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	12320093	NA	NA	NA	NA	NA	\$0	NA
2	12320507	Jul-06	Nov-08	100.00%	1,269,815	1,269,815	\$41,242	3.25%
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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: 2007-00143
ALLOWANCE FOR WORKING CAPITAL
AS OF JULY 31 2007

SCHEDULE B-4
PAGE 1 OF 2
Witness Responsible: S.A. Hillier

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL X UPDATED X REVISED
WORKPAPER REFERENCE NO(S): SCH 6.162

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
2	CENTRAL DIVISION					
3	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$3,380,000	100.00%	\$3,380,000
4						
5						
6	Materials and Supplies	13 Month Average Balance	B-5.1	\$491,145	100.00%	\$491,145
7						
8						
9	TRIVILLAGE					
10	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$51,000	100.00%	\$51,000
11						
12						
13						
14	Materials and Supplies	13 Month Average Balance	B-5.1	\$32,616	100.00%	\$32,616
15						
16						
17	ELK LAKE					
18	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$5,000	100.00%	\$5,000
19						
20						
21						
22						
23	Materials and Supplies	13 Month Average Balance	B-5.1	\$0	100.00%	\$0
24						
25						
26	OWENTON					
27	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$47,000	100.00%	\$47,000
28						
29						
30						
31	Materials and Supplies	13 Month Average Balance	B-5.1	\$0	100.00%	\$0
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ALLOWANCE FOR WORKING CAPITAL
AS OF NOVEMBER 30, 2006

SCHEDULE B-5
PAGE 2 OF 2
Witness Responsible: S.A. Miller

DATA: ___ BASE PERIOD ___X_ FORECASTED PERIOD
TYPE OF FILING: ___X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH 5.415.2

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Worksheet Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
2						
3						
4	CENTRAL DIVISION					
5	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$4,156,000	100.00%	\$4,156,000
6						
7						
8						
9						
10	Materials and Supplies	13 Month Average Balance	B-5.1	\$491,145	100.00%	\$491,145
11						
12						
13	TRIVILLAGE					
14	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$128,000	100.00%	\$128,000
15						
16						
17						
18	Materials and Supplies	13 Month Average Balance	B-5.1	\$32,616	100.00%	\$32,616
19						
20						
21	ELK LAKE					
22	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$10,000	100.00%	\$10,000
23						
24						
25						
26	Materials and Supplies	13 Month Average Balance	B-5.1	\$0		\$0
27						
28						
29	OWENTON					
30	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$107,000	100.00%	\$107,000
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36						
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38						
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46	Materials and Supplies	13 Month Average Balance	B-5.1	\$0		\$0
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
WORKING CAPITAL COMPONENTS
AS OF JULY 31, 2007

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

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL X UPDATED
WORKPAPER REFERENCE NO(S): WP-1-7

Line No.	Description	13-Month Average For Period		Period Balance	
		Total Company	Jurisdictional Amount	Total Company	Jurisdictional Amount
2	CENTRAL DIVISION				
3	Materials and Supplies				
4					
5					
6	Plant Materials	\$361,099	\$361,099	\$361,099	\$361,099
7					
8	Chemicals	130,046	130,046	130,046	130,046
9					
10					
11					
12	TRE-VILLAGE				
13	Materials and Supplies				
14					
15					
16	Plant Materials	\$20,892	\$20,892	\$20,892	\$20,892
17					
18	Chemicals	11,724	11,724	11,724	11,724
19					
20					
21					
22	ELK LAKE				
23	Materials and Supplies				
24					
25					
26	Plant Materials	\$0	\$0	\$0	\$0
27					
28	Chemicals	0	0	0	0
29					
30					
31					
32	OWENTON				
33	Materials and Supplies				
34					
35					
36	Plant Materials	\$0	\$0	\$0	\$0
37					
38	Chemicals	0	0	0	0
39					
40					
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
WORKING CAPITAL COMPONENTS
AS OF NOVEMBER 30, 2008

SCHEDULE B-5.1
PAGE 2 OF 2
Withhold Responsible: S.A. Miller

DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-7

Line No.	Description	13-Month Average For Period		Fiscal Year	
		Total Company	Jurisdictional Amount	Total Company	Jurisdictional Amount
			Percent		Percent
2					
3					
4					
5	CENTRAL DIVISION				
6	Materials and Supplies				
7					
8					
9	Plant Materials	\$361,099	100.00%	\$361,099	100.00%
10					
11	Chemicals	130,046		130,046	
12					
13		\$491,145		\$491,145	
14					
15	TR-VILLAGE				
16	Materials and Supplies				
17					
18					
19	Plant Materials	\$20,892	100.00%	\$20,892	100.00%
20					
21	Chemicals	11,724		11,724	
22					
23		\$32,616		\$32,616	
24					
25	ELK LAKE				
26	Materials and Supplies				
27					
28					
29	Plant Materials	\$0	100.00%	\$0	100.00%
30					
31	Chemicals	0		0	
32					
33		\$0		\$0	
34	OWENTON				
35	Materials and Supplies				
36					
37					
38	Plant Materials	\$0	100.00%	\$0	100.00%
39					
40	Chemicals	0		0	
41					
42		\$0		\$0	
43					
44					
45					
46					
47					
48					
49					
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO.: 2007-00143
WORKING CAPITAL - LEADLAG STUDY
AS OF JULY 31 2007

SCHEDULE B-5.2
PAGE 3 OF 6
Witness Responsible: S.A. Miller

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

Line No.	Revenues Amount	Median Service Days	Dollar Days
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
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50			
Monthly - Atreous Full Bills	\$43,175,171	15.21	\$656,594,347
Other Revenues	1,904,319	34.54	65,775,179
Fire Service	<u>3,271,553</u>	<u>(15.26)</u>	<u>(49,923,959)</u>
Total	<u>48,351,043</u>		<u>\$672,645,626</u>
Average Median Service Days 13.91			
Number of Days between the Reading Date and the Billing Date 4.17			
Number of Days between the Billing Date and the Date the Bills are Paid 24.27			
Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received 42.35			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-09143
WORKING CAPITAL - LEAD/LAG STUDY
AS OF NOVEMBER 30, 2008

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

SCHEDULE B-5.2
PAGE 4 OF 6
Witness Responsible: S.J. Miller

Line No.	Description	Amount				
		CENTRAL DIV	TRI-VILLAGE	ELK LAKE	OWENTON	TOTAL WATER
2	Total Operating Funds	\$62,698,613	\$1,801,478	\$146,919	\$1,332,245	66,079,255
4	Average Daily Operating Funds	171,777	5,210	403	3,650	181,039
6	Composite Average Days Interval Between:					
9	(A) Date Service Furnished and Date Collections Deposited	43.35	43.65	43.65	46.42	
10	(B) Date Expenses Incurred and Date of Payment	19.14	19.14	19.14	19.14	
11	(C) Net Interval	24.21	24.51	24.51	29.28	
14	Total Working Capital	\$4,158,116	\$127,679	\$9,876	\$106,659	4,402,530
16	Use	\$4,158,000	\$128,000	\$10,000	\$107,000	

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-09143
WORKING CAPITAL - LEAD/LAG STUDY
AS OF NOVEMBER 30, 2008

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

SCHEDULE 0.52
PAGE 6 OF 6
Witness Responsible: S.A. Miller

Line No.	Revenues Amount		Median Service Days	Dollar Days							
	CENTRAL DIVISION	TRIVILLAGE		ELK LAKE	OWENTON	TOTAL WATER					
2											
3											
4											
5											
6											
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	Monthly - Arrears Full Bills	\$44,060,388	\$1,156,141	\$93,638	\$605,551	15.21	\$670,158,501	\$17,584,905	\$1,424,234	\$9,210,431	669,167,640
	Other Revenues	3,752,304	0	0	199,568	34.54	129,604,580	0	0	6,858,539	129,604,580
	Fire Service	2,874,947	0	0	0	(15.28)	(43,857,957)	0	0	0	(43,857,957)
	Total	\$50,686,739	\$1,156,141	\$93,638	\$804,119		\$755,905,124	\$17,584,905	\$1,424,234	\$16,068,970	774,914,263

Average Median Service Days

Number of Days between the Reading Date and the Billing Date

Number of Days between the Billing Date and the Date the Bills are Paid

Total Average Days* Interval between Number of Days from Date Services are Furnished to Date Collections are Received

14.91	15.21	15.21	19.98
4.17	4.17	4.17	4.17
24.27	24.27	24.27	24.27
43.35	43.65	43.65	48.42

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF JULY 31 2007

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

SCHEDULE B-6
PAGE 1 OF 2
Witness Responsibility: M.A. Miller/S.A. Miller

Line No.	Acct No.	Description	Workpaper Reference	Jurisdictional Amount				TOTAL WATER	
				CENTRAL DIV	TRI-VILLAGE	ELK LAKE	OWENTON		
2									
3									
4									
5	252	Customer Advances	WIP-1-8	\$18,158,349	\$549	\$	100.00%	\$0	\$18,158,898
6	271	Contributions in Aid of Construction	WIP-1-8	\$36,077,616	\$2,205,272	\$65,737		\$1,665,024	\$40,033,649
7	255	Investment Tax Credits: Pre 1971 3% Credit 1971-1975 4% Credit 1975-12/31/85 10% Credit	WIP-1-9	\$105,013	0	0		\$0	\$105,013
8									
9									
10									
11									
12									
13									
14									
15									
16	282	Deferred Taxes: Utility Plant in Service	WIP-1-9	\$28,411,947	\$68,106	\$0		\$0	\$28,480,053
17		Deferred Maintenance	WIP-1-9	458,737	101,497	0		237,897	799,131
18		Deferred Debts	WIP-1-9	789,638	0	0		0	789,638
19									
20									
21									
22									
23									
24									
25									
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50									
				\$105,013	\$0	\$0		\$0	\$105,013
				\$28,411,947	\$68,106	\$0		\$0	\$28,480,053
				458,737	101,497	0		237,897	799,131
				789,638	0	0		0	789,638
				\$29,661,322	\$169,603	\$0		\$0	\$30,109,216

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-09143
JURISDICTIONAL PERCENTAGES

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

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

Line No.	Acct No.	Account Title	Jurisdictional Percentage	Description of Factors And/Or Method of Allocation
1				
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4				
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
JURISDICTIONAL STATISTICS - RATE BASE

SCHEDULE B-7.1
PAGE 1 OF 1
Witness Responsible: S.A. Miller

DATA_X_BASE PERIOD_X_FORECASTED PERIOD
TYPE OF FILING: X_ORIGINAL_X_UPDATED_X_REVISIED
WORKPAPER REFERENCE NO(S):

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Statistic	Statistic For Rate Area	Allocation Factor
1						
2						
3						
4	CENTRAL DIVISION					
5						
6						
7						
8						
9	TR-VILLAGE					
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12						
13						
14	ELK LAKE					
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19	OWENTON					
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

SCHEDULE B-Z
PAGE 1 OF 1
Witness Responsible: S.A. Miller

DATA_X_BASE PERIOD_X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Acct No.	Description	Procedures Approved In Prior Rate Case	Rationale for Change
1				
2				
3				
4	CENTRAL DIVISION		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
5				
6				
7				
8				
9	TRIVILLAGE		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
10				
11				
12				
13				
14	ELK LAKE		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
15				
16				
17				
18				
19	OWENTON		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY	
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 2002 - 2006 AND BASE AND FORECASTED PERIODS

SCHEDULE B-4
PAGE 1 OF 2
Witness Responsible: M.A. Miller

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

Line No.	Description	Forecasted Period	% Change	Base Period	2005	% Change	2004	% Change	2003	% Change	2002
2	Utility Plant	\$380,912,659	11.62%	\$341,243,923	\$327,533,086	7.84%	\$303,733,315	7.45%	\$282,577,352	4.77%	\$269,700,375
3	Utility Plant in Service	41,540,291	224.67%	12,754,539	11,735,349	2.19%	11,416,985	79.92%	6,345,740	43.65%	4,417,165
4	Accum Depn - Utility Plant	(60,044,517)	13.65%	(79,225,070)	(75,828,369)	16.09%	(66,879,350)	4.32%	(66,027,848)	11.38%	(64,242,814)
5	Accum Depn - Other Assets	31,539	-35.56%	48,940	347,866	2.81%	338,465	-16.96%	407,617	-4.79%	428,141
6	Total Net Utility Plant	332,439,972	20.95%	274,859,332	263,708,012	6.97%	246,609,415	10.44%	223,302,661	3.74%	215,262,510
7	Other Property and Investments	249,738	0.00%	249,738	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
8	New Utility Property										
9	Accum Prov - Depn/Amort										
10	Investment in Assoc. Co's										
11	Other Investments										
12	Total Other Property and Investments	249,738	0.00%	249,738	249,738	0.00%	249,738	0.00%	249,738	0.00%	249,738
13	Current and Accrued Assets										
14	Cash and Cash Equivalents		0.00%		904,169	7.61%	840,222	43.86%	584,046	-41.70%	1,001,714
15	Temporary Cash Investments		0.00%		0	0.00%	0	0.00%	0	0.00%	0
16	Customer Accounts		0.00%		2,453,078	-28.45%	3,428,301	36.76%	2,506,951	-12.04%	2,849,893
17	Receivable		0.00%		(261,897)	0.65%	(258,904)	52.57%	(169,698)	139.63%	(70,816)
18	Accum Prov - Uncollectibles		0.00%		2,510,264	-44.58%	4,529,912	2.27%	4,429,251	17.81%	3,759,672
19	Income Tax Refund due		0.00%		4,096,177	89.18%	2,165,188	41.69%	1,528,094	-35.90%	2,393,785
20	From Assoc. Co		0.00%		602,580	2.10%	590,576	-5.25%	623,289	-40.76%	1,052,195
21	Misc Accounts Receivable		0.00%		515,515	21.03%	425,930	-20.57%	536,204	21.08%	442,869
22	Materials and Supplies		0.00%		266,971	2.15%	261,361	40.04%	186,634	-63.66%	513,647
23	Other		0.00%								
24	Total Current and Accrued Assets	11,462,000	-11.12%	11,612,000	11,080,608	-7.46%	11,982,206	17.19%	10,224,670	-14.32%	11,932,959
25	Deferred Debts		0.00%								
26	Unamortized Debt and		0.00%		462,792	-13.60%	535,865	-12.60%	612,863	-11.46%	692,207
27	Preferred Stock Expense		0.00%		421,207	-46.17%	782,497	-17.68%	950,530	169.9905%	5,572
28	Unamortized Rate Case		0.00%								
29	Preliminary Survey and		0.00%		125,657	-6.90%	134,963	0.36%	134,474	-90.92%	1,480,981
30	Investigation Charges		0.00%		11,593,954	-4.70%	12,165,300	-13.95%	14,137,661	-23.84%	19,562,227
31	Misc Deferred Debts		26.88%	14,940,604	12,603,610	-7.45%	13,618,425	-14.00%	15,635,528	-23.65%	20,740,987
32	Total Deferred Debts	18,957,727	26.88%	14,940,604	12,603,610	-7.45%	13,618,425	-14.00%	15,635,528	-23.65%	20,740,987
33	Total Assets	\$363,129,447	20.38%	\$301,659,964	\$287,729,368	5.60%	\$272,459,864	9.15%	\$248,612,797	0.57%	\$248,166,194
34	Total Liabilities	\$20,700,133	-0.19%	\$20,740,987	\$20,740,987	-0.19%	\$20,740,987	-0.19%	\$20,740,987	-0.19%	\$20,740,987
35	Total Equity	\$342,429,314	5.99%	\$280,918,977	\$267,008,381	6.80%	\$251,718,877	9.15%	\$227,871,810	0.57%	\$227,425,207

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
COMPARATIVE BALANCE SHEETS
AS OF DECEMBER 31, 2002 - 2006 AND BASE AND FORECASTED PERIODS

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

DATA: X_L BASE PERIOD, X_F FORECASTED PERIOD
TYPE OF FILING: X_O ORIGINAL, X_U UPDATED, X_R REVISED
WORKPAPER REFERENCE NO(S):

Line No.	Description	Forecasted Period	Base Period	% Change	2006	% Change	2005	% Change	2004	% Change	2003	% Change	2002
2	Common Stock Issued	\$36,568,777	\$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
3	Paid-in-Capital	30,489	30,489	0.00%	8,056,319	-98.62%	56,139	76.65%	31,779	4.23%	30,489	42.95%	21,329
4	Retained Earnings	61,655,187	35,757,893	67.74%	29,603,877	28.51%	27,082,028	14.43%	23,667,241	-10.03%	26,384,493	4.48%	25,177,597
5	Total Common Equity	98,257,453	73,357,159	33.94%	73,226,973	14.95%	63,706,944	5.71%	60,267,797	-4.19%	62,903,759	1.84%	61,767,703
6	Preferred Stock Issued	5,966,700	5,966,700	0.00%	1,466,100	-0.18%	1,469,700	-75.72%	6,048,500	-0.07%	6,052,800	-12.41%	6,910,000
7	Long-Term Debt	123,600,000	49,800,000	148.18%	54,400,000	-33.25%	81,500,000	-1.21%	82,500,000	20.44%	66,500,000	0.00%	66,500,000
8	Current Portion - LTD	0	0	0.00%	27,100,000	-100.00%	0	0.00%	0	0.00%	0	0.00%	0
9	Total Capitalization	228,024,153	129,223,859	76.46%	156,195,073	-17.27%	146,676,644	-1.44%	148,816,297	8.26%	137,456,559	0.20%	137,177,703
10	Notes Payable	0.00%	3,297,066	-100.00%	7,892,103	-58.75%	5,380,141	632.65%	1,080,837	-93.65%	17,173,237	17.23%	14,648,828
11	Accounts Payable	0.00%	7,296,805	-100.00%	2,546,646	227.97%	5,295,185	3158.96%	78,235	-96.44%	2,197,767	640.26%	523,838
12	Accrued Interest	0.00%	611,746	-100.00%	1,365,051	-55.21%	1,456,572	-8.30%	1,456,572	0.13%	1,456,572	0.00%	1,456,572
13	Customer Deposits	0.00%	0	-100.00%	65,560	0.00%	65,560	899.39%	6,560	0.00%	6,560	-5.07%	6,910
14	Dividends Declared	0.00%	0	-100.00%	0	0.00%	0	0.00%	0	0.00%	0	-100.00%	34,759
15	Other	0.00%	5,698,322	-100.00%	6,028,034	-5.42%	0	122.35%	2,710,112	14.30%	2,371,069	19.69%	1,961,037
16	Total Current and Accrued Liabilities	21,945,953	63,545,028	-65.46%	25,267,051	151.49%	23,349,337	119.46%	10,639,501	-60.72%	27,083,143	44.43%	16,751,681
17	Customer Advances	23,520,807	18,158,349	29.53%	15,482,638	0.27%	16,448,419	4.25%	15,777,400	26.15%	12,596,787	13.21%	11,047,536
18	Deferred Income Taxes	30,882,899	33,065,927	-8.80%	35,167,944	-3.10%	36,293,243	4.45%	34,747,268	6.70%	32,584,511	4.20%	31,251,269
19	Accumulated Deferred ITC	1,140,129	1,293,165	-9.92%	1,302,948	-4.98%	1,365,134	-6.94%	1,460,729	-8.14%	1,596,324	-5.20%	1,641,676
20	Other	10,479,447	20,316,090	-48.46%	13,468,782	50.84%	12,705,279	113.60%	5,948,268	3.16%	5,759,184	11.73%	5,160,739
21	Total Deferred Credits	65,934,282	72,814,461	-9.45%	66,432,012	-0.57%	66,812,075	15.33%	57,933,605	10.57%	52,393,605	6.71%	49,101,080
22	Contributions in Aid of Construction	47,225,049	35,077,616	30.90%	39,835,332	-9.43%	35,681,810	10.73%	32,223,395	3.11%	31,252,684	7.26%	29,137,192
23	Total Liabilities	\$353,129,447	\$301,660,964	20.38%	\$320,729,368	4.64%	\$323,510,066	9.18%	\$249,612,758	0.57%	\$248,186,192	5.99%	\$234,167,656