

SCHEDULE C

OPERATING INCOME SUMMARY

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

<u>Schedule</u>	<u>Description</u>
C-1	Operating Income Summary
C-2	Adjusted Operating Income Statement
C-2.1	Operating Revenues and Expenses by Account - Jurisdictional
C-2.2	Comparison of Total Company Account Balances

For electronic version, see KAW_APP_EX37C_043007.pdf

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-1, PAGE 1 OF 5
Witness Responsible: M.A. Millor, S. A. Millor

DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH C-2 (TOTAL COMPANY)

Line No.	Description	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1				
2				
3	Operating Revenues	\$52,550,157	\$13,180,000	25.10% \$65,730,063
4	Operating Expenses			
5	Operation and Maintenance	27,682,562	110,162	27,792,724
6	Depreciation and Amortization	8,489,624	0	8,489,624
7	Taxes Other Than Income	3,627,161	22,157	3,649,318
8	State Income Taxes	398,203	703,034	1,101,237
9	Federal Income Taxes	2,046,517	4,293,643	6,340,160
10	Total Operating Expenses	42,244,227	5,214,996	47,459,225
11	Utility Operating Income	\$10,305,930	\$7,973,910	\$18,279,838
12	Rate Base	\$211,572,212		\$211,572,212
13	Rate of Return	4.87%		8.64%
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-90143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-1, PAGE 2 OF 5
Witness Responsible: M.A. Miller, S. A. Miller

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL X UPDATED X REVISED
WORKPAPER REFERENCE NO(S): SCH C-2 (CENTRAL DIVISION)

Line No.	Description	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
2	Operating Revenues	\$50,686,739	\$11,670,749	23.0253% \$62,357,488
4	Operating Expenses			
6	Operation and Maintenance	25,578,545	102,791	25,681,336
8	Depreciation and Amortization	8,220,996	0	8,220,996
10	Taxes Other Than Income	3,463,928	19,607	3,483,535
12	State Income Taxes	451,888	692,901	1,144,789
14	Federal Income Taxes	2,336,173	3,799,407	6,135,580
16	Total Operating Expenses	40,051,530	4,614,709	44,666,239
18	Utility Operating Income	\$10,635,209	\$7,056,043	\$17,691,252
20	Rate Base	\$204,759,863		\$204,759,863
22	Rate of Return	5.19%		8.64%

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-1, PAGE 3 OF 5
Witness Responsible: M.A. Miller, S. A. Miller

DATA: ___ BASE PERIOD ___X_ FORECASTED PERIOD
TYPE OF FILING: ___X_ ORIGINAL ___X_ UPDATED ___X_ REVISED
WORKPAPER REFERENCE NO(S): SCH C-2 (TRI VILLAGE)

Line No.	Description	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
2	Operating Revenues	\$1,164,229	\$736,553	\$1,900,782
3	Operating Expenses			
4	Operation and Maintenance	1,150,191	6,487	1,156,678
5	Depreciation and Amortization	181,593	0	181,593
6	Taxes Other Than Income	86,289	1,237	87,526
7	State Income Taxes	(21,520)	43,729	22,201
8	Federal Income Taxes	(117,715)	239,785	122,070
9	Total Operating Expenses	1,278,830	291,238	1,570,068
10	Utility Operating Income	(\$114,601)	\$445,315	\$330,714
11	Rate Base	\$3,827,701		\$3,827,701
12	Rate of Return	-2.99%		8.64%

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-1, PAGE 4 OF 5
Witness Responsible: M.A. Miller, S. A. Miller

DATA: BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH C-2 (ELK LAKE)

Line No.	Description	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
2				
3	Operating Revenues	593,638	553,413	57.0420% \$147,051
4	Operating Expenses			
5	Operation and Maintenance	109,161	470	109,631
6	Depreciation and Amortization	7,442	0	7,442
7	Taxes Other Than Income	6,272	90	6,362
8	State Income Taxes	(2,105)	3,171	1,065
9	Federal Income Taxes	(11,633)	17,389	5,756
10	Total Operating Expenses	109,136	21,120	130,256
11	Utility Operating Income	(\$15,498)	\$32,293	\$16,795
12	Rate Base	\$194,388		\$194,388
13	Rate of Return	-7.97%		8.64%
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

OVERALL FINANCIAL SUMMARY

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _____ BASE PERIOD _____ X _____ FORECASTED PERIOD _____
TYPE OF FILING: _____ X _____ ORIGINAL _____ UPDATED _____ REVISED _____
WORKPAPER REFERENCE NO(S): _____ SCH C-2 (OWENTON)

SCHEDULE C-1, PAGE 5 OF 6
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Description	Forecasted Return at Current Rates	Proposed Increase	Forecasted Return at Proposed Rates
1				
2	Operating Revenues	\$695,551	\$728,191	120.7528% \$1,333,742
3	Operating Expenses			
4	Operation and Maintenance	844,665	6,414	851,079
5	Depreciation and Amortization	79,583	0	79,583
6	Taxes Other Than Income	70,672	1,223	71,895
7	State Income Taxes	(25,980)	43,233	13,243
8	Federal Income Taxes	(180,208)	237,052	76,864
9	Total Operating Expenses	804,732	287,932	1,092,664
10	Utility Operating Income	(\$109,181)	\$440,259	\$241,078
11	Rate Base	\$2,790,260		\$2,790,260
12	Rate of Return	-7.14%		8.64%
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2, PAGE 1 OF 5
Witness Responsibility: M.A. Miller, S. A. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED _____ REVISED _____
WORKPAPER REFERENCE NO(S): WIP-2,3,4,5 & 6 (TOTAL COMPANY)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
2	Operating Revenues				
3	Water Sales	\$47,733,686	\$1,056,079	Sch D-1	\$ 48,789,765
4	Other Operating Revenues	1,811,282	1,848,180	Sch D-1	3,760,382
5		<u>49,544,968</u>	<u>2,904,259</u>		<u>52,550,157</u>
6	Operating Expenses				
7	Labor	5,643,875	674,705	Sch D-1	6,318,580
8	Purchased Water	528,893	(51,439)	Sch D-1	477,463
9	Fuel and Power	2,597,295	388,981	Sch D-1	2,986,277
10	Chemicals	1,628,233	(123,015)	Sch D-1	1,505,218
11	Waste Disposal	353,536	(91,295)	Sch D-1	262,237
12	Management Fees	7,176,100	(629,383)	Sch D-1	6,246,717
13	Group Insurance	1,668,447	218,465	Sch D-1	1,887,912
14	Pensions	581,250	(77,517)	Sch D-1	503,733
15	Regulatory Expense	391,526	(69,331)	Sch D-1	292,195
16	Insurance Other than Group	669,350	1,981	Sch D-1	671,331
17	Customer Accounting	1,433,179	28,355	Sch D-1	1,461,534
18	Rents	53,980	(1,825)	Sch D-1	52,165
19	General Office Expense	499,308	(24,112)	Sch D-1	475,196
20	Miscellaneous	3,045,194	(10,401)	Sch D-1	3,034,793
21	Maintenance - Other	1,311,815	195,395	Sch D-1	1,507,210
22					
23	Total O & M Expenses	<u>27,551,992</u>	<u>130,570</u>		<u>27,682,562</u>
24	Depreciation	7,930,331	108,322	Sch D-1	8,038,653
25	Amortization	498,920	(47,949)	Sch D-1	450,971
26	General Taxes				
27	Property and Capital Stock	2,336,982	715,097	Sch D-1	3,054,079
28	Gross Receipts and Sales	47,418	37,746	Sch D-1	85,164
29	Payroll	473,579	14,339	Sch D-1	487,918
30	Miscellaneous	112,230	(112,230)	Sch D-1	0
31	State Income Taxes				
32	Current	(207,809)	431,018	Sch E-1.5	223,209
33	Deferred	734,069	(959,015)	Sch E-1.5	175,054
34					
35	Federal Income Taxes				
36	Current	(563,252)	2,187,183	Sch E-1.5	1,223,931
37	Deferred	2,565,200	(1,657,803)	Sch E-1.5	907,483
38	Deferred - ITC	(84,792)	(5)	Sch E-1.5	(84,797)
39					
40	Total Operating Expenses	<u>40,995,954</u>	<u>1,247,273</u>		<u>42,244,227</u>
41	Utility Operating Income	<u>\$9,647,934</u>	<u>\$1,657,956</u>		<u>\$10,505,930</u>
42					
43					
44					
45					
46					
47					
48					
49					
50					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-08143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2, PAGE 2 OF 5
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X, BASE PERIOD: X, FORECASTED PERIOD: X
TYPE OF FILING: X, ORIGINAL: X, UPDATED: X, REVISED: X
WORKPAPER REFERENCE NO(S): WIP-2,3,4,5 & 6 (CENTRAL DIVISION)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
1	Operating Revenues				
2	Water Sales	\$45,977,169	\$97,266	Sch D-1	\$ 46,934,435
3	Other Operating Revenues	1,804,369	1,847,935	Sch D-1	3,752,304
4			2,805,201		50,696,739
5					
6	Operating Expenses				
7	Labor	5,087,619	609,586	Sch D-1	5,697,405
8	Purchased Water	73,462	17,561	Sch D-1	91,023
9	Fuel and Power	2,552,231	347,046	Sch D-1	2,899,277
10	Chemicals	1,592,580	(152,067)	Sch D-1	1,410,513
11	Waste Disposal	353,536	(91,299)	Sch D-1	262,237
12	Management Fees	7,176,100	(1,116,807)	Sch D-1	6,060,293
13	Group Insurance	1,671,329	42,123	Sch D-1	1,713,452
14	Pensions	593,493	(126,294)	Sch D-1	457,199
15	Regulatory Expense	361,526	(78,050)	Sch D-1	283,476
16	Insurance Other than Group	689,698	(19,948)	Sch D-1	649,848
17	Customer Accounting	1,424,247	(9,969)	Sch D-1	1,414,278
18	Rentals	34,401	(2,236)	Sch D-1	32,165
19	General Office Expense	483,051	(21,527)	Sch D-1	461,524
20	Miscellaneous	2,821,148	(54,021)	Sch D-1	2,767,127
21	Maintenance - Other	1,250,439	128,268	Sch D-1	1,378,727
22					
23	Total O & M Expenses	26,105,058	(526,513)		25,578,545
24					
25	Depreciation	7,843,488	(73,463)	Sch D-1	7,770,025
26	Amortization	498,918	(47,947)	Sch D-1	450,971
27	General Taxes				
28	Property and Capital Stock	2,338,982	603,697	Sch D-1	2,942,679
29	Gross Receipts and Sales	47,416	34,710	Sch D-1	82,128
30	Payroll	451,000	(11,979)	Sch D-1	439,121
31	Miscellaneous	112,230	(112,230)	Sch D-1	0
32	State Income Taxes				
33	Current	(344,642)	624,237	Sch E-1.5	279,595
34	Deferred	709,551	(537,258)	Sch E-1.5	172,293
35					
36					
37	Federal Income Taxes				
38	Current	(998,773)	2,532,885	Sch E-1.5	1,533,113
39	Deferred	2,479,607	(1,591,750)	Sch E-1.5	807,857
40	Deferred - ITC	(84,792)	(5)	Sch E-1.5	(84,797)
41					
42					
43			894,485		40,051,530
44	Total Operating Expenses	39,157,045			
45	Utility Operating Income	\$8,724,493	\$1,910,716		\$10,635,209
46					
47					
48					
49					
50					

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

OVERALL FINANCIAL SUMMARY

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X, BASE PERIOD X, FORECASTED PERIOD X
TYPE OF FILING: X, ORIGINAL, REVISED
WORKPAPER REFERENCE NO(S): WIP-2,3,4,5 & 6 (TRIVILLAGE)

SCHEDULE C-2, PAGE 3 OF 5
Witness Responsible: M.A. Miller, S.A. Miller

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
1					
2	<u>Operating Revenues</u>				
3	Water Sales	\$677,653	\$278,488	Sch D-1	\$ 1,156,141
4	Other Operating Revenues	6,297	1,791	Sch D-1	8,088
5		<u>883,950</u>	<u>280,279</u>		<u>1,164,229</u>
6	<u>Operating Expenses</u>				
7	Labor	293,861	17,500	Sch D-1	311,361
8	Purchased Water	428,687	(61,460)	Sch D-1	367,227
9	Fuel and Power	0	0	Sch D-1	0
10	Chemicals	0	840	Sch D-1	840
11	Waste Disposal	0	0	Sch D-1	0
12	Management Fees	0	112,908	Sch D-1	112,908
13	Group Insurance	(1,781)	69,577	Sch D-1	87,796
14	Pensions	(1,804)	25,245	Sch D-1	23,441
15	Regulatory Expense	0	5,280	Sch D-1	5,280
16	Insurance Other than Group	(275)	12,359	Sch D-1	12,084
17	Customer Accounting	7,623	24,403	Sch D-1	32,026
18	Rentals	19,589	411	Sch D-1	20,000
19	General Office Expense	12,176	(1,551)	Sch D-1	10,625
20	Miscellaneous	107,701	29,471	Sch D-1	137,172
21	Maintenance - Other	17,768	11,054	Sch D-1	28,822
22		<u>883,555</u>	<u>285,635</u>		<u>1,150,191</u>
23	Total O & M Expenses				
24	Depreciation	38,653	142,840	Sch D-1	181,593
25	Amortization	2	(2)	Sch D-1	0
26	General Taxes	0	60,110	Sch D-1	60,110
27	Property and Capital Stock	0	1,895	Sch D-1	1,895
28	Gross Receipts and Sales	7,901	16,382	Sch D-1	24,283
29	Payroll	0	0	Sch D-1	0
30	Miscellaneous	0	0	Sch D-1	0
31	State Income Taxes	(11,628)	(13,466)	Sch E-1.5	(25,094)
32	Current	11,989	(8,433)	Sch E-1.5	3,566
33	Deferred				
34					
35					
36					
37	Federal Income Taxes				
38	Current	(34,270)	(103,331)	Sch E-1.5	(137,601)
39	Deferred	70,631	(50,745)	Sch E-1.5	19,886
40	Deferred - ITC	0	0	Sch E-1.5	0
41					
42					
43					
44	Total Operating Expenses	<u>956,843</u>	<u>311,997</u>		<u>1,278,830</u>
45	Utility Operating Income	<u>(82,893)</u>	<u>(51,709)</u>		<u>(134,601)</u>
46					
47					
48					
49					
50					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2, PAGE 4 OF 5
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X, BASE PERIOD, X, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, UPDATED, REVISED
WORKPAPER REFERENCE NO(S): WIP-4,3,4,5 & 6 (ELK LAKE)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
1					
2	Operating Revenues				
3	Water Sales	\$81,756	\$11,892	Sch D-1	\$ 93,638
4	Other Operating Revenues	0	0	Sch D-1	0
5		<u>81,756</u>	<u>11,892</u>		<u>93,638</u>
6	Operating Expenses				
7	Labor	41,640	4,097	Sch D-1	45,737
8	Purchased Water	26,734	(7,531)	Sch D-1	19,203
9	Fuel and Power	0	0	Sch D-1	0
10	Chemicals	0	0	Sch D-1	0
11	Waste Disposal	0	0	Sch D-1	0
12	Management Fees	0	15,553	Sch D-1	15,553
13	Group Insurance	(602)	14,006	Sch D-1	13,406
14	Pensions	(251)	3,013	Sch D-1	3,562
15	Regulatory Expense	0	732	Sch D-1	732
16	Insurance Other than Group	(38)	709	Sch D-1	671
17	Customer Accounting	1,159	2,196	Sch D-1	3,355
18	Rent	0	0	Sch D-1	0
19	General Office Expense	1,516	(1,281)	Sch D-1	235
20	Miscellaneous	14,727	(8,853)	Sch D-1	5,874
21	Maintenance - Other	2,543	(1,610)	Sch D-1	733
22					
23	Total O & M Expenses	<u>87,428</u>	<u>21,733</u>		<u>109,161</u>
24	Depreciation	0	7,442	Sch D-1	7,442
25	Amortization	0	0	Sch D-1	0
26	General Taxes	0	2,584	Sch D-1	2,584
27	Property and Capital Stock	0	156	Sch D-1	156
28	Gross Receipts and Sales	0	2,483	Sch D-1	3,532
29	Payroll	1,039	0	Sch D-1	0
30	Miscellaneous	0	0	Sch D-1	0
31	State Income Taxes	(820)	(1,467)	Sch E-1.5	(2,315)
32	Current	734	(525)	Sch E-1.5	209
33	Deferred				
34					
35					
36					
37	Federal Income Taxes				
38	Current	(3,127)	(9,508)	Sch E-1.5	(12,095)
39	Deferred	2,565	(1,503)	Sch E-1.5	1,062
40	Deferred - ITC	0	0	Sch E-1.5	0
41					
42					
43					
44	Total Operating Expenses	<u>87,811</u>	<u>21,325</u>		<u>109,136</u>
45	Utility Operating Income	<u>(55,055)</u>	<u>(59,443)</u>		<u>(\$15,488)</u>
46					
47					
48					
49					
50					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2, PAGE 5 OF 5
Witness Responsible: M.A. Millor, S. A. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED _____ REVISED _____
WORKPAPER REFERENCE NO(S): WIP-2,3,4,5 & 6 (OWENTON)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
2	Operating Revenues				
3	Water Sales	\$797,108	(\$191,557)	Sch D-1	\$605,551
4	Other Operating Revenues	536	(536)	Sch D-1	0
5		<u>797,644</u>	<u>(192,093)</u>		<u>605,551</u>
6	Operating Expenses				
7	Lebor	220,555	43,522	Sch D-1	264,077
8	Purchased Water	0	0	Sch D-1	0
9	Fuel and Power	45,065	41,935	Sch D-1	87,000
10	Chemicals	65,663	28,212	Sch D-1	93,875
11	Waste Disposal	0	0	Sch D-1	0
12	Management Fees	0	57,863	Sch D-1	57,863
13	Group Insurance	(499)	73,757	Sch D-1	73,258
14	Pensions	(188)	19,719	Sch D-1	19,531
15	Regulatory Expense	0	2,707	Sch D-1	2,707
16	Insurance Other than Group	(33)	6,760	Sch D-1	6,727
17	Customer Accounting	150	11,726	Sch D-1	11,876
18	Rent	0	0	Sch D-1	0
19	General Office Expense	2,565	247	Sch D-1	2,812
20	Miscellaneous	101,618	23,002	Sch D-1	124,620
21	Maintenance - Other	41,065	57,263	Sch D-1	98,328
22					
23	Total O & M Expenses	<u>475,951</u>	<u>368,714</u>		<u>844,665</u>
24					
25	Depreciation	48,190	31,403	Sch D-1	79,593
26	Amortization	0	0	Sch D-1	0
27	General Taxes				
28	Property and Capital Stock	0	48,706	Sch D-1	48,706
29	Gross Receipts and Sales	0	984	Sch D-1	984
30	Payroll	13,639	7,343	Sch D-1	20,982
31	Miscellaneous	0	0	Sch D-1	0
32	State Income Taxes				
33	Current	9,109	(38,085)	Sch E-1.5	(28,976)
34	Deferred	9,249	(10,263)	Sch E-1.5	(1,014)
35					
36	Federal Income Taxes				
37	Current	73,918	(232,804)	Sch E-1.5	(158,886)
38	Deferred	32,322	(33,644)	Sch E-1.5	(1,322)
39	Deferred - ITC	0	0	Sch E-1.5	0
40					
41					
42					
43					
44	Total Operating Expenses	<u>662,378</u>	<u>142,354</u>		<u>804,732</u>
45					
46	Utility Operating Income	<u>\$135,266</u>	<u>(\$334,447)</u>		<u>(\$199,181)</u>
47					
48					
49					
50					

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2009

SCHEDULE C-2.1, PAGE 1 OF 5
Witness Responsible: M.A. Millard, S. A. Millar

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

Line No.	Major Group Classification	Base Year Revenues & Expenses	Jurisdictional Percent	Base Year Unadjusted Jurisdiction	Jurisdictional Method/Description
2	Operating Revenues	\$47,733,686	100.00%	\$47,733,686	Not Applicable to Kentucky-American
3	Water Sales	1,911,202		1,911,202	
4	Other Operating Revenues	49,822,484		49,822,484	Water Company
5					
6	Operating Expenses				
7	Labor	5,643,875		5,643,875	
8	Purchased Water	528,893		528,893	
9	Fuel and Power	2,597,296		2,597,296	
10	Chemicals	1,628,233		1,628,233	
11	Waste Disposal	353,536		353,536	
12	Management Fees	7,176,100		7,176,100	
13	Group Insurance	1,668,447		1,668,447	
14	Pensions	581,250		581,250	
15	Regulatory Expense	361,526		361,526	
16	Insurance Other than Group	669,350		669,350	
17	Customer Accounting	1,433,179		1,433,179	
18	Rents	53,990		53,990	
19	General Office Expense	499,308		499,308	
20	Miscellaneous	3,045,194		3,045,194	
21	Maintenance - Other	1,311,815		1,311,815	
22					
23	Total O & M Expenses	27,551,992		27,551,992	
24	Depreciation	7,930,331		7,930,331	
25	Amortization	498,920		498,920	
26	General Taxes				
27	Property and Capital Stock	2,338,982		2,338,982	
28	Gross Receipts and Sales	47,418		47,418	
29	Payroll	473,579		473,579	
30	Miscellaneous	112,230		112,230	
31	State Income Taxes				
32	Current	(207,809)		(207,809)	
33	Deferred	605,992		605,992	
34	Deferred				
35					
36	Federal Income Taxes				
37	Current	(963,252)		(963,252)	
38	Deferred	2,565,286		2,565,286	
39	Deferred - ITC	(84,792)		(84,792)	
40					
41					
42					
43	Total Operating Expenses	40,868,877		40,868,877	
44	Utility Operating Income	58,776,011		58,776,011	
45					
46					
47					
48					
49					
50					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY

SCHEDULE C-2.1, PAGE 2 OF 5
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X_ BASE PERIOD _____ FORECASTED PERIOD _____
TYPE OF FILING: X_ ORIGINAL _____ UPDATED _____ REVISED _____
WORKPAPER REFERENCE NO(S): SCH D-1 (CENTRAL DIVISION)

Line No.	Major Group Classification	Base Year		Jurisdictional Percent	Base Year	
		Revenues & Expenses	Unadjusted Jurisdiction		Unadjusted Jurisdiction	Jurisdictional Method/Description
2	<u>Operating Revenues</u>					
3	Water Sales	\$45,977,169	\$45,977,169		Not Applicable to Kentucky-American	
4	Other Operating Revenues	1,904,369	1,904,369		Water Company	
5			<u>47,881,538</u>			
6	<u>Operating Expenses</u>			100.00%		
7	Labor	5,087,819	5,087,819			
8	Purchased Water	73,482	73,482			
9	Fuel and Power	2,552,231	2,552,231			
10	Chemicals	1,562,580	1,562,580			
11	Waste Disposal	353,536	353,536			
12	Management Fees	7,176,100	7,176,100			
13	Group Insurance	1,671,329	1,671,329			
14	Pensions	583,493	583,493			
15	Regulatory Expense	361,526	361,526			
16	Insurance Other than Group	689,696	689,696			
17	Customer Accounting	1,424,247	1,424,247			
18	Rents	34,401	34,401			
19	General Office Expense	483,051	483,051			
20	Miscellaneous	2,821,148	2,821,148			
21	Maintenance - Other	1,250,439	1,250,439			
22			<u>28,105,058</u>			
23	Total O & M Expenses					
24	Depreciation	7,843,488	7,843,488			
25	Amortization	499,918	499,918			
26	General Taxes					
27	Property and Capital Stock	2,338,982	2,338,982			
28	Gross Receipts and Sales	47,416	47,416			
29	Payroll	451,000	451,000			
30	Miscellaneous	112,230	112,230			
31	Slate Income Taxes					
32	Current	(344,642)	(344,642)			
33	Deferred	709,551	709,551			
34						
35						
36						
37	Federal Income Taxes					
38	Current	(989,773)	(989,773)			
39	Deferred	2,479,607	2,479,607			
40	Deferred - ITC	(64,792)	(64,792)			
41						
42						
43						
44	Total Operating Expenses		<u>39,157,045</u>			
45	Utility Operating Income					
46			<u>\$8,724,493</u>			
47						

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2.1, PAGE 3 OF 5
Witness Responsibilities: M.A. Miller, S. A. Miller

DATA: _X_ BASE PERIOD ____ FORECASTED PERIOD ____
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED ____
WORKPAPER REFERENCE NO(S): SCH D-1 (TRI VILLAGE)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Jurisdictional Percent	Base Year Unadjusted Jurisdiction	Jurisdictional Method/Description
2	<u>Operating Revenues</u>	\$877,653	100.00%	\$877,653	Not Applicable to Kentucky-American
3	Water Sales	6,297		6,297	
4	Other Operating Revenues				
5		<u>883,950</u>		<u>883,950</u>	Water Company
6	<u>Operating Expenses</u>				
7	Labor	293,861		293,861	
8	Purchased Water	428,697		428,697	
9	Fuel and Power	0		0	
10	Chemicals	0		0	
11	Waste Disposal	0		0	
12	Management Fees	0		0	
13	Group Insurance	(1,781)		(1,781)	
14	Pensions	(1,804)		(1,804)	
15	Regulatory Expense	0		0	
16	Insurance Other than Group	(275)		(275)	
17	Customer Accounting	7,623		7,623	
18	Rent	19,589		19,589	
19	General Office Expense	12,176		12,176	
20	Miscellaneous	107,701		107,701	
21	Maintenance - Other	17,768		17,768	
22					
23	<u>Total O & M Expenses</u>	<u>883,555</u>		<u>883,555</u>	
24	Depreciation	38,653		38,653	
25	Amortization	2		2	
26	General Taxes	0		0	
27	Property and Capital Stock	0		0	
28	Gross Receipts and Sales	0		0	
29	Payroll	7,891		7,891	
30	Miscellaneous	0		0	
31	State Income Taxes				
32	Current	(8,851)		(8,851)	
33	Deferred	11,999		11,999	
34	Deferred - ITC				
35					
36	Federal Income Taxes				
37	Current	(51,342)		(51,342)	
38	Deferred	70,631		70,631	
39	Deferred - ITC	0		0	
40					
41					
42					
43	<u>Total Operating Expenses</u>	<u>952,548</u>		<u>952,548</u>	
44	Utility Operating Income				
45					
46					
47					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2.1, PAGE 4 OF 5
Witness Responsible: M.A. Miller, S. A. Miller

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

Line No.	Major Group Classification	Base Year Revenues & Expenses	Jurisdictional Percent	Base Year Unadjusted Jurisdiction	Jurisdictional Method/Description
1	Overall Revenues	\$01,756	100.00%	\$01,756	
2	Water Sales	0		0	Not Applicable to Kentucky-American Water Company
3	Other Operating Revenues	0		0	
4		<u>81,756</u>		<u>81,756</u>	
5	Overall Expenses				
6	Labor	41,640		41,640	
7	Purchased Water	26,734		26,734	
8	Fuel and Power	0		0	
9	Chemicals	0		0	
10	Waste Disposal	0		0	
11	Management Fees	0		0	
12	Group Insurance	(602)		(602)	
13	Pensions	(251)		(251)	
14	Regulatory Expense	0		0	
15	Insurance Other than Group	(39)		(39)	
16	Customer Accounting	1,159		1,159	
17	Rents	0		0	
18	General Office Expense	1,516		1,516	
19	Miscellaneous	14,727		14,727	
20	Maintenance - Other	2,543		2,543	
21		<u>87,428</u>		<u>87,428</u>	
22	Total O & M Expenses				
23	Depreciation	0		0	
24	Amortization	0		0	
25	General Taxes	0		0	
26	Property and Capital Stock	0		0	
27	Gross Receipts and Sales	0		0	
28	Payroll	1,039		1,039	
29	Miscellaneous	0		0	
30	State Income Taxes				
31	Current	(688)		(688)	
32	Deferred	606		606	
33					
34	Federal Income Taxes				
35	Current	(3,989)		(3,989)	
36	Deferred	3,567		3,567	
37	Deferred - ITC	0		0	
38					
39	Total Operating Expenses	<u>87,963</u>		<u>87,963</u>	
40	Utility Operating Income	<u>(\$6,207)</u>		<u>(\$6,207)</u>	
41					
42					
43					
44					
45					
46					
47					

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

OVERALL FINANCIAL SUMMARY

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE C-2.1, PAGE 5 OF 5
Witness Responsible: M.A. Millor, S. A. Miller

Line No.	Major Group Classification	Base Year Revenues & Expenses	Jurisdictional Percent	Base Year Unadjusted Jurisdiction	Jurisdictional Method/Description
1	Operating Revenues				
2	Water Sales	\$797,108	100.00%	\$797,108	Not Applicable to Kentucky-American
3	Other Operating Revenues	536		536	Water Company
4					
5		797,644		797,644	
6	Operating Expenses				
7	Labor	220,555		220,555	
8	Purchased Water	0		0	
9	Fuel and Power	45,065		45,065	
10	Chemicals	65,653		65,653	
11	Waste Disposal	0		0	
12	Management Fees	0		0	
13	Group Insurance	(499)		(499)	
14	Pensions	(188)		(188)	
15	Regulatory Expense	0		0	
16	Insurance Other than Group	(33)		(33)	
17	Customer Accounting	150		150	
18	Rents	0		0	
19	General Office Expense	2,565		2,565	
20	Miscellaneous	101,618		101,618	
21	Maintenance - Other	41,065		41,065	
22					
23	Total O & M Expenses	475,951		475,951	
24	Depreciation	48,190		48,190	
25	Amortization	0		0	
26	General Taxes	0		0	
27	Property and Capital Stock	0		0	
28	Gross Receipts and Sales	0		0	
29	Payroll	13,639		13,639	
30	Miscellaneous	0		0	
31	State Income Taxes	10,874		10,874	
32	Current	7,635		7,635	
33	Deferred				
34					
35					
36					
37	Federal Income Taxes	63,054		63,054	
38	Current	44,947		44,947	
39	Deferred	0		0	
40	Deferred - ITC				
41					
42					
43					
44	Total Operating Expenses	654,290		654,290	
45	Utility Operating Income	\$133,354		\$133,354	
46					
47					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 1 OF 20
WITNESS RESPONSIBLE: H. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 403000 DEPRECIATION EXPENSE													
BASE PERIOD	634,236	637,749	643,832	645,112	727,274	651,136	665,616	667,355	669,073	670,852	673,059	675,348	7,960,644
PRIOR PERIOD	564,391	559,145	479,894	600,612	754,094	614,585	618,182	622,392	624,817	627,568	630,273	916,999	7,612,952
DIFFERENCE	69,847	78,604	163,938	44,500	-26,820	36,551	47,434	44,963	44,256	43,284	42,786	-241,651	347,692
													4.57%
ACCOUNT 404430 AMORT REG ASSET - AFUDC													
BASE PERIOD	2,719	2,719	2,719	2,719	2,719	2,719	0	0	0	0	0	0	16,314
PRIOR PERIOD	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	32,628
DIFFERENCE	0	0	0	0	0	0	-2,719	-2,719	-2,719	-2,719	-2,719	-2,719	-16,314
													-50.00%
ACCOUNT 406000 AMORT UT PLT ACQ ADJUST													
BASE PERIOD	1,801	1,801	1,801	1,801	1,801	1,803	0	0	0	0	0	0	10,808
PRIOR PERIOD	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	21,612
DIFFERENCE	0	0	0	0	0	2	-1,801	-1,801	-1,801	-1,801	-1,801	-1,801	-10,804
													-49.99%
ACCOUNT 407000 AMORT PROPERTY LOSSES													
BASE PERIOD	83,574	40,714	35,957	35,957	35,957	34,349	34,215	34,215	34,215	34,215	34,215	34,215	471,798
PRIOR PERIOD	54,815	54,815	54,815	54,815	35,957	35,957	35,957	-41,268	35,957	35,957	34,349	35,957	428,083
DIFFERENCE	28,759	-14,101	-18,858	-10,858	0	-1,608	-1,742	75,483	-1,742	-1,742	-134	-1,742	43,715
													10.21%
ACCOUNT 408030 OTHER GENERAL TAXES													
BASE PERIOD	10,015	7,811	6,862	6,862	6,862	37,817	6,000	6,000	6,000	6,000	6,000	6,000	112,229
PRIOR PERIOD	5,914	5,914	5,914	6,007	5,914	5,914	5,914	5,914	5,914	5,914	5,914	5,914	71,061
DIFFERENCE	4,101	1,897	948	855	948	31,903	86	86	86	86	86	86	41,168
													57.93%
ACCOUNT 408100 REAL & PERSON PROP TAXES													
BASE PERIOD	195,058	195,058	195,058	523,569	-61,914	212,152	180,000	180,000	180,000	180,000	180,000	180,000	2,338,981
PRIOR PERIOD	180,058	195,058	195,058	195,058	260,058	195,058	195,986	158,737	195,058	195,058	195,058	195,058	2,355,303
DIFFERENCE	15,000	0	0	328,511	-321,972	17,094	-15,986	21,263	-15,058	-15,058	-15,058	-15,058	-16,322
													-0.69%
ACCOUNT 408110 GROSS INC & RECPTS TAXES													
BASE PERIOD	0	0	0	0	0	0	7,903	7,903	7,903	7,903	7,903	7,903	47,418
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	7,903	7,903	7,903	7,903	7,903	7,903	47,418
													#Div/0!
ACCOUNT 408140 FEDERAL UNEMPLOYMENT TAX													
BASE PERIOD	45	24	41	38	9	5,398	0	0	0	0	0	0	5,555
PRIOR PERIOD	-42	12	133	157	109	3,002	2,116	351	152	200	41	14	6,245
DIFFERENCE	87	12	-92	-119	-100	2,396	-2,116	-351	-152	-200	-41	-14	-690
													-11.05%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)

PAGE 2 OF 20

WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 408160 FICA													
BASE PERIOD	29,262	37,015	28,669	39,110	33,322	36,933	39,739	43,314	42,504	46,201	42,263	44,325	462,657
PRIOR PERIOD	25,830	25,857	25,655	22,491	53,324	18,636	26,249	32,342	27,759	43,512	43,302	29,623	374,580
DIFFERENCE	3,432	11,158	3,014	16,619	-20,002	18,297	13,490	10,972	14,745	2,689	-1,039	14,702	88,077
												PERCENT CHANGE:	23.51%
ACCOUNT 408180 STATE UNEMPLMNT TAX													
BASE PERIOD	-359	33	52	57	22	6,855	0	0	0	0	0	0	6,660
PRIOR PERIOD	-33	9	167	197	-118	4,627	3,070	708	375	288	66	28	9,384
DIFFERENCE	-326	24	-115	-140	140	2,228	-3,070	-708	-375	-288	-66	-28	-2,724
												PERCENT CHANGE:	-29.03%
ACCOUNT 409100 SIT-CURRENT													
BASE PERIOD	-258,165	194,233	76,053	-292,183	-219,105	1,903	-10,192	8,065	5,214	3,319	3,048	89,177	-398,633
PRIOR PERIOD	122,605	-15,411	407,782	108,140	153,082	17,579	17,579	17,579	355,630	102,090	96,363	141,592	1,524,610
DIFFERENCE	-380,770	209,644	-331,729	-400,323	-372,187	-15,676	-27,771	-9,514	-350,416	-98,771	-93,315	-52,415	-1,923,243
												PERCENT CHANGE:	-126.15%
ACCOUNT 409110 SIT-ADJUST PRIOR YEARS													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	-13,739	0	-363,207	0	0	0	0	0	0	0	-376,946
DIFFERENCE	0	0	13,739	0	363,207	0	0	0	0	0	0	0	376,946
												PERCENT CHANGE:	-100.00%
ACCOUNT 409150 FIT-CURRENT													
BASE PERIOD	-1,181,403	715,563	354,377	1,489,377	-1,527,637	8,848	-28,251	42,816	31,718	24,341	23,285	358,537	311,571
PRIOR PERIOD	590,063	-178,380	1,966,670	410,056	-928,833	70,986	70,986	77,986	1,738,280	487,810	495,941	680,242	5,481,807
DIFFERENCE	-1,771,466	893,943	-1,612,293	1,079,321	-598,804	-62,138	-99,237	-35,170	-1,706,562	-463,469	-472,656	-321,705	-5,170,236
												PERCENT CHANGE:	-94.32%
ACCOUNT 409160 FIT-ADJUST PRIOR YEARS													
BASE PERIOD	0	0	0	-1,003,204	0	0	0	0	0	0	0	0	-1,003,204
PRIOR PERIOD	0	0	-53,477	0	-582,865	0	0	0	0	0	0	88,115	-548,227
DIFFERENCE	0	0	53,477	-1,003,204	582,865	0	0	0	0	0	0	-88,115	-454,977
												PERCENT CHANGE:	82.99%
ACCOUNT 409210 SIT-OTH INC & DED-REG													
BASE PERIOD	0	209	-2,083	-2,083	-5,513	-4,409	-636	-1,497	-1,665	-2,399	-5,037	-518	-25,631
PRIOR PERIOD	-2,531	-603	-353	1,547	-22,589	-7,326	-7,326	-7,326	13,645	-2,083	-618	-7,922	-43,485
DIFFERENCE	2,531	812	-1,730	-3,630	17,076	2,917	6,690	5,829	-15,310	-316	-4,419	7,404	17,854
												PERCENT CHANGE:	-41.06%
ACCOUNT 409220 FIT-OTH INC & DED-REG													
BASE PERIOD	0	1,046	-10,415	-10,415	-27,562	-20,503	-2,477	-5,828	-6,482	-9,338	-19,608	-2,017	-113,599
PRIOR PERIOD	-12,655	-3,015	-1,765	7,733	-112,944	-31,079	-31,079	-31,079	51,570	-10,417	-3,087	-39,609	-217,426
DIFFERENCE	12,655	4,061	-8,650	-18,148	85,382	10,576	28,602	25,251	-58,052	1,079	-16,521	37,592	103,827
												PERCENT CHANGE:	-47.75%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)

PAGE 3 OF 20

WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 410400 DEF SIT-REG ASSET/LIAB													
BASE PERIOD	973	973	973	973	973	1,430	0	0	0	0	0	0	6,295
PRIOR PERIOD	3,173	3,173	3,173	3,173	3,173	3,173	3,173	3,173	3,173	3,173	3,173	-12,227	22,676
DIFFERENCE	-2,200	-2,200	-2,200	-2,200	-2,200	-1,743	-3,173	-3,173	-3,173	-3,173	-3,173	12,227	-16,381
												PERCENT CHANGE:	-72.24%
ACCOUNT 410600 DEF SIT-OTHER													
BASE PERIOD	325,062	-118,354	-41,954	-19,386	562,919	0	16,298	1,244	2,664	11,264	20,461	-35,139	725,079
PRIOR PERIOD	33,252	123,581	-294,278	-149,310	859,418	16,792	18,547	12,159	-309,493	-104,022	-35,438	-112,839	58,369
DIFFERENCE	291,810	-241,935	252,324	129,924	-296,499	-16,792	-2,249	-10,915	312,157	115,286	55,899	77,700	666,710
												PERCENT CHANGE:	1142.23%
ACCOUNT 410650 DEF SIT-CURRENT													
BASE PERIOD	0	0	0	0	0	-3,358	0	0	0	0	0	0	-3,358
PRIOR PERIOD	0	0	0	0	-15,311	0	0	0	0	0	0	0	-15,311
DIFFERENCE	0	0	0	0	15,311	-3,358	0	0	0	0	0	0	11,953
												PERCENT CHANGE:	-78.07%
ACCOUNT 410700 DEF FIT-REG ASSET/LIAB													
BASE PERIOD	12,216	12,216	12,216	12,216	12,216	13,993	6,005	6,005	6,005	6,005	6,005	49,491	75,073
PRIOR PERIOD	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	-49,491	115,546
DIFFERENCE	6,211	6,211	6,211	6,211	6,211	7,988	-6,005	-6,005	-6,005	-6,005	-6,005	98,982	-40,473
												PERCENT CHANGE:	-35.03%
ACCOUNT 410900 DEF FIT-OTHER													
BASE PERIOD	1,454,216	-297,038	-169,090	-170,837	1,239,443	0	78,635	15,511	29,889	83,304	136,675	49,299	2,450,007
PRIOR PERIOD	-44,893	432,782	-1,563,688	-127,863	841,282	85,815	93,001	66,840	-1,530,054	-478,881	-235,906	-507,302	-2,968,887
DIFFERENCE	1,499,109	-729,820	1,394,598	-42,954	398,161	-85,815	-14,366	-51,329	1,559,943	562,185	372,581	556,601	5,418,894
												PERCENT CHANGE:	-182.52%
ACCOUNT 410950 DEF FIT-CURRENT													
BASE PERIOD	0	0	0	0	0	-14,767	0	0	0	0	0	0	-14,767
PRIOR PERIOD	0	0	0	0	-212,233	0	0	0	0	0	0	0	-212,233
DIFFERENCE	0	0	0	0	212,233	-14,767	0	0	0	0	0	0	197,466
												PERCENT CHANGE:	-93.04%
ACCOUNT 412210 ITC RESTORED- 3%													
BASE PERIOD	-638	-638	-638	-638	-638	-638	0	0	0	0	0	0	-3,828
PRIOR PERIOD	-719	-719	-719	-719	-719	-719	-719	-719	-719	-719	-719	-149	-8,058
DIFFERENCE	81	81	81	81	81	81	719	719	719	719	719	149	4,230
												PERCENT CHANGE:	-52.49%
ACCOUNT 412220 ITC RESTORED- 4%													
BASE PERIOD	-525	-525	-525	-525	-525	-525	0	0	0	0	0	0	-3,150
PRIOR PERIOD	-592	-592	-592	-592	-592	-592	-592	-592	-592	-592	-592	-87	-6,599
DIFFERENCE	67	67	67	67	67	67	592	592	592	592	592	87	3,449
												PERCENT CHANGE:	-52.27%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 4 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 412230 ITC RESTORED-104													
BASE PERIOD	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-7,797	4,789	-9,565	-8,953	-4,891	-13,325	-75,160
PRIOR PERIOD	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-1,394	-74,599
DIFFERENCE	752	752	752	752	752	752	-1,142	11,444	-2,910	-2,298	1,764	-11,931	-561
												PERCENT CHANGE:	0.75%
ACCOUNT 415100 MAJ REVENUES-OUTSIDE													
BASE PERIOD	-137,356	-140,728	-140,728	-220,525	-167,971	-2,763	0	0	0	0	0	0	-790,972
PRIOR PERIOD	-165,624	-158,659	-158,659	-143,908	-159,138	-145,330	-149,515	-151,608	-162,312	-153,508	-131,823	-157,301	-1,048,086
DIFFERENCE	28,268	17,931	17,931	-76,617	-8,833	142,567	149,515	151,608	162,312	153,508	131,823	157,301	1,057,114
												PERCENT CHANGE:	-57.20%
ACCOUNT 415110 MAJ REVENUES-INSIDE													
BASE PERIOD	0	0	-8,880	0	-699	-2,875	0	0	0	0	0	0	-12,454
PRIOR PERIOD	0	0	0	0	-9,475	0	0	0	0	-10,802	0	0	-20,277
DIFFERENCE	0	0	-8,880	0	8,776	-2,875	0	0	0	10,802	0	0	7,823
												PERCENT CHANGE:	-38.58%
ACCOUNT 416100 MAJ EXPENSES-OUTSIDE													
BASE PERIOD	8,763	12,191	16,498	52,725	22,353	23,398	0	0	0	0	0	0	135,928
PRIOR PERIOD	30,808	8,053	11,754	8,556	9,481	23,471	10,592	12,319	8,950	25,519	12,008	26,741	188,252
DIFFERENCE	-22,045	4,138	4,744	44,169	12,872	-73	-10,592	-12,319	-8,950	-25,519	-12,008	-26,741	-52,324
												PERCENT CHANGE:	-27.79%
ACCOUNT 416110 MAJ EXPENSES-INSIDE													
BASE PERIOD	126,775	160,592	143,748	157,195	200,751	2,783	0	0	0	0	0	0	791,844
PRIOR PERIOD	131,157	143,785	118,877	133,909	160,069	146,028	101,976	159,031	117,231	168,269	162,414	114,166	1,656,912
DIFFERENCE	-4,382	16,807	24,871	23,286	40,682	-143,245	-101,976	-159,031	-117,231	-168,269	-162,414	-114,166	-865,068
												PERCENT CHANGE:	-52.21%
ACCOUNT 419510 OTHER INTEREST INCOME-IN													
BASE PERIOD	0	0	0	0	-2,213	-1,569	0	0	0	0	0	0	-3,782
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	-2,213	-1,569	0	0	0	0	0	0	-3,782
												PERCENT CHANGE:	#DIV/0!
ACCOUNT 420100 AFUDC - EQUITY													
BASE PERIOD	-17,934	-22,025	-16,199	-14,151	-15,815	-37,151	-33,334	-41,968	-50,625	-57,585	-63,929	-71,104	-441,820
PRIOR PERIOD	-29,502	-32,650	-37,832	-45,792	-45,571	-44,243	-31,089	-29,588	-24,826	-19,284	-19,783	-18,646	-378,906
DIFFERENCE	11,568	10,625	21,633	31,641	29,756	7,092	-2,245	-12,380	-25,699	-38,301	-44,146	-52,458	-82,914
												PERCENT CHANGE:	16.60%
ACCOUNT 420210 AFUDC - DEBT													
BASE PERIOD	-8,139	-8,983	-7,356	-6,426	-2,262	-16,870	-15,138	-19,059	-22,991	-26,152	-29,032	-32,291	-194,699
PRIOR PERIOD	-12,033	-13,316	-15,430	-18,676	-19,504	-18,902	-13,628	-13,028	-11,122	-8,864	-9,207	-8,601	-162,311
DIFFERENCE	3,894	4,333	8,074	12,250	17,242	2,032	-1,510	-6,031	-11,869	-17,288	-19,825	-23,690	-32,388
												PERCENT CHANGE:	19.95%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 5 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 425100 AMORT UT PLT ACQ ADJUST													
BASE PERIOD	-35	-35	-35	-35	-35	-35	0	0	0	0	0	0	-210
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	-354	-354
DIFFERENCE	-35	-35	-35	-35	-35	-35	0	0	0	0	0	354	144
													PERCENT CHANGE: -40.68%
ACCOUNT 425300 AMORT PREFERRED STOCK EXP													
BASE PERIOD	64	64	64	64	64	64	64	64	64	64	64	64	768
PRIOR PERIOD	64	64	64	64	64	64	64	64	64	64	64	64	768
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													PERCENT CHANGE: 0.00%
ACCOUNT 426100 DONATIONS													
BASE PERIOD	4,493	5,387	4,176	13,531	3,779	32,250	6,300	17,750	32,500	20,830	39,500	5,780	186,276
PRIOR PERIOD	7,162	15,790	4,315	4,727	6,020	26,691	5,030	14,230	8,745	21,289	43,385	4,575	161,959
DIFFERENCE	-2,669	-10,403	-139	8,804	-2,241	5,559	1,270	3,520	23,755	-459	-3,885	1,205	24,317
													PERCENT CHANGE: 15.01%
ACCOUNT 426160 OTHER LOBBYING EXPENSES													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	5,036	6,523	0	19,574	2,500	4,277	4,025	3,865	9,943	4,165	0	0	59,908
DIFFERENCE	-5,036	-6,523	0	-19,574	-2,500	-4,277	-4,025	-3,865	-9,943	-4,165	0	0	-59,908
													PERCENT CHANGE: -100.00%
ACCOUNT 426200 OTHER INCOME DEDUCTIONS													
BASE PERIOD	6,395	4,392	1,737	848	1,150	52,754	1,413	400	2,686	8,250	21,560	500	102,085
PRIOR PERIOD	75	290	1,622	130	250	48,317	5,500	150	92	1,000	27,186	150	84,722
DIFFERENCE	6,320	4,142	115	718	900	4,437	-4,087	250	2,594	7,250	-5,626	350	17,363
													PERCENT CHANGE: 20.49%
ACCOUNT 427100 INTEREST LTD-OUT-REG													
BASE PERIOD	137,713	137,713	137,713	137,713	137,713	137,713	0	0	0	0	0	0	826,278
PRIOR PERIOD	168,833	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	1,683,676
DIFFERENCE	-31,120	0	0	0	0	0	-137,713	-137,713	-137,713	-137,713	-137,713	-137,713	-857,398
													PERCENT CHANGE: -50.92%
ACCOUNT 427110 INTEREST LTD-OUT-TFB													
BASE PERIOD	0	0	0	0	-1,632	0	0	0	0	0	0	0	-1,632
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	-1,632	0	0	0	0	0	0	0	-1,632
													#Div/0:
ACCOUNT 427120 INTEREST LTD - INSIDE													
BASE PERIOD	257,154	257,154	257,154	257,154	251,541	257,154	442,117	424,369	471,728	471,728	471,728	471,728	4,290,709
PRIOR PERIOD	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	3,085,848
DIFFERENCE	0	0	0	0	-5,613	0	184,963	167,215	214,574	214,574	214,574	214,574	1,204,861
													PERCENT CHANGE: 39.04%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(s):
SCHEDULE C-2.2(a)
PAGE 6 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 428000 AMORT DEBT DISCOUNT & EXP													
BASE PERIOD	6,009	6,009	6,009	6,009	6,009	6,009	7,134	7,244	12,217	12,217	12,217	12,217	99,300
PRIOR PERIOD	6,549	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	72,648
DIFFERENCE	-540	0	0	0	0	0	1,125	1,235	6,208	6,208	6,208	6,208	26,652
													36.69%
ACCOUNT 431200 OTHER INTEREST EXPENSE													
BASE PERIOD	0	0	1,599	0	2,457	0	0	0	0	0	0	0	4,056
PRIOR PERIOD	55	541	367	0	0	0	0	16	23	0	6	0	1,008
DIFFERENCE	-55	-541	1,232	0	2,457	0	0	-16	-23	0	-6	0	3,048
													302.38%
ACCOUNT 433100 INTEREST ON BANK DEBT													
BASE PERIOD	31,664	32,354	31,522	31,985	37,878	35,471	6,627	16,251	27,769	35,095	39,819	42,513	368,888
PRIOR PERIOD	6,211	22,700	34,071	25,667	37,166	46,982	28,455	32,056	33,009	24,381	43,051	35,358	369,107
DIFFERENCE	25,453	9,654	-2,549	6,318	712	-11,511	-21,828	-15,805	-5,300	10,714	-3,232	7,155	-219
													-0.06%
ACCOUNT 437100 DIV DEC PREF STRK-OUTSIDE													
BASE PERIOD	38,325	38,325	38,325	38,325	37,219	38,320	38,325	38,325	38,325	38,325	38,325	38,325	459,789
PRIOR PERIOD	39,002	39,934	39,002	31,621	38,331	38,331	38,331	38,320	38,325	38,325	38,325	38,325	456,172
DIFFERENCE	-677	-1,609	-677	6,704	-1,112	-11	-6	5	0	0	0	0	2,617
													0.57%
ACCOUNT 438200 DIV DEC CORP/STK - IN													
BASE PERIOD	0	689,652	0	0	1,253,913	0	0	0	0	0	0	0	1,943,565
PRIOR PERIOD	0	0	0	0	830,717	0	0	0	0	0	62,696	0	893,413
DIFFERENCE	0	689,652	0	0	423,196	0	0	0	0	0	-62,696	0	1,050,152
													117.54%
ACCOUNT 461000 DOMESTIC SEWER SERV BILLED													
BASE PERIOD	-25,851	-19,087	-29,247	-23,227	-24,047	-25,648	-22,309	-22,081	-21,348	-21,048	-22,133	-21,803	-277,829
PRIOR PERIOD	-3,844	-2,196	-40,627	-29,463	-20,359	-28,191	-26,831	-492	-27,502	-25,867	-24,443	-24,499	-254,314
DIFFERENCE	-22,007	-16,891	11,380	6,236	-3,688	2,543	4,522	-21,589	6,154	4,819	2,310	2,696	-23,515
													9.25%
ACCOUNT 461100 RES SALES BILLED METERED													
BASE PERIOD	-2,402,430	-2,746,802	-2,011,655	-2,290,126	-1,931,832	-2,098,466	-1,928,074	-2,009,161	-1,991,446	-2,145,709	-2,307,993	-2,680,885	-26,552,579
PRIOR PERIOD	-2,498,965	-2,890,036	-2,196,903	-2,155,269	-1,438,076	-2,624,359	-1,957,111	-2,458,341	-1,560,317	-2,763,361	-2,297,843	-2,218,509	-27,059,090
DIFFERENCE	96,535	143,234	185,248	-134,857	-493,756	525,893	29,037	449,180	-431,129	617,652	-10,150	-470,376	506,511
													-1.87%
ACCOUNT 461110 RES SALES UNBILL METERED													
BASE PERIOD	56,091	-196,074	144,356	4,773	38,525	-2,085	0	0	0	0	0	0	45,586
PRIOR PERIOD	-127,011	621,389	-137,124	-231,333	-560,524	525,937	21,769	560,287	-458,322	931,520	-282,753	15,306	879,141
DIFFERENCE	183,102	-817,463	281,480	236,106	599,049	-528,022	-21,769	-560,287	458,322	-931,520	282,753	-15,306	-833,555
													-94.81%

Note: This schedule lies to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 7 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 461130 DOMESTIC SEWER SERV UNBILLED													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	-12,600	12,600	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	12,600	-12,600	0	0	0	0	0	0	0	0	0	0
ACCOUNT 461200 CCM SALES BILLED METERED													#Num!
BASE PERIOD	-1,093,076	-1,247,024	-966,022	-999,070	-858,917	-877,125	-826,227	-903,791	-880,771	-958,797	-1,010,612	-1,170,708	-11,792,140
PRIOR PERIOD	-1,162,434	-1,468,753	-1,026,936	-1,023,776	-624,025	-1,128,492	-790,225	-1,099,271	-764,026	-1,092,504	-1,013,956	-1,090,423	-12,284,821
DIFFERENCE	69,358	221,729	60,914	24,706	-234,892	251,367	-36,002	195,480	-116,745	133,707	3,344	-80,295	492,681
													PERCENT CHANGE: -4.01%
ACCOUNT 461210 CCM SALES UNBILL METERED													
BASE PERIOD	35,787	-139,563	166,092	1,788	-78,702	130,334	0	0	0	0	0	0	55,736
PRIOR PERIOD	-78,766	265,915	-11,490	-25,115	-239,326	289,615	-28,930	174,666	-147,938	262,844	-106,424	64,606	419,657
DIFFERENCE	114,553	-405,478	177,582	26,903	160,624	-159,281	28,930	-174,666	147,938	-262,844	106,424	-64,606	-363,921
													PERCENT CHANGE: -86.72%
ACCOUNT 461300 IND SALES BILLED METERED													
BASE PERIOD	-121,161	-153,135	-99,279	-113,226	-101,056	-97,741	-110,531	-105,520	-119,283	-110,650	-129,015	-127,976	-1,388,573
PRIOR PERIOD	-151,558	-168,804	-167,238	-127,751	-98,762	-135,440	-105,251	-114,228	-117,221	-111,577	-128,151	-144,823	-1,570,804
DIFFERENCE	30,397	15,669	67,959	14,525	-2,294	37,699	-5,280	8,708	-2,062	927	-864	16,847	182,231
													PERCENT CHANGE: -11.60%
ACCOUNT 461310 IND SALES UNBILL METERED													
BASE PERIOD	5,067	-20,162	9,556	-620	11,178	7,072	0	0	0	0	0	0	12,091
PRIOR PERIOD	-16,849	13,021	23,796	14,498	-46,540	31,600	-27,176	59,182	-59,205	86,584	-26,482	-2,210	50,219
DIFFERENCE	21,916	-33,183	-14,240	-15,118	57,718	-24,528	27,176	-59,182	59,205	-86,584	26,482	2,210	-38,128
													PERCENT CHANGE: -75.92%
ACCOUNT 461400 MISC SALES BILLED METERED													
BASE PERIOD	-16,623	5,535	-2,835	-91	-822	-195	0	0	0	0	0	0	-15,031
PRIOR PERIOD	24	0	-1,760	0	2	5	5	-4,299	-517	196	171	-237	-6,410
DIFFERENCE	-16,647	5,535	-1,075	-91	-824	-200	-5	4,299	517	-196	-171	237	-8,621
													PERCENT CHANGE: 134.49%
ACCOUNT 462000 PRIV FIR PROT SER BILLED													
BASE PERIOD	-85,077	-88,087	-90,127	-89,790	-94,103	-90,185	-83,930	-84,347	-84,765	-85,182	-85,599	-86,017	-1,047,209
PRIOR PERIOD	-81,218	-83,378	-81,566	-83,033	-87,960	-84,946	-84,191	-84,583	-88,492	-86,828	-87,221	-88,604	-1,022,020
DIFFERENCE	-3,859	-4,709	-8,561	-6,757	-6,143	-5,239	261	236	3,727	1,646	1,622	2,587	-25,189
													PERCENT CHANGE: 2.46%
ACCOUNT 462100 PRIV FIR PROT SER UNBILL													
BASE PERIOD	11,081	-16,089	12,066	-12,043	2,514	195	0	0	0	0	0	0	-2,276
PRIOR PERIOD	0	0	0	0	0	-358	-36	394	-4,989	13,621	-26,469	19,814	1,977
DIFFERENCE	11,081	-16,089	12,066	-12,043	2,514	553	36	-394	4,989	-13,621	26,469	-19,814	-4,253
													PERCENT CHANGE: -215.12%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

DATA: X BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(S):
 SCHEDULE C-2.2(a)
 PAGE 8 OF 20
 WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 462210 INDUSTRIAL WASTE SERVICE													
BASE PERIOD	-1,313	-6,759	-3,083	-2,193	-2,908	-2,174	-1,419	-1,317	-1,272	-1,152	-1,170	-1,467	-26,227
PRIOR PERIOD	-195	-105	-140	-296	0	-239	-462	-856	-1,180	-1,341	-1,078	-2,063	-7,955
DIFFERENCE	-1,118	-6,654	-2,943	-1,897	-2,908	-1,935	-957	-461	-92	189	-92	596	-18,272
												PERCENT CHANGE:	229.69%
ACCOUNT 463000 PUB FIRE PROT SER BILLED													
BASE PERIOD	-182,010	-181,639	-182,108	-182,104	-183,777	-183,386	-179,805	-180,118	-180,430	-180,743	-181,056	-181,369	-2,178,545
PRIOR PERIOD	-176,659	-177,494	-177,494	-182,126	-178,501	-178,250	-189,633	-173,313	-180,300	-184,568	-180,335	-184,337	-2,163,010
DIFFERENCE	-5,351	-4,145	-4,614	22	-5,276	-5,136	9,828	-6,805	-130	3,825	-721	2,968	-15,535
												PERCENT CHANGE:	0.72%
ACCOUNT 463100 PUB FIRE PROT SER UNBILL													
BASE PERIOD	19,329	-43,523	30,234	-30,403	6,242	0	0	0	0	0	0	0	-18,121
PRIOR PERIOD	0	0	0	0	0	-5,201	5,201	0	-12,483	42,685	-30,202	18,121	18,121
DIFFERENCE	19,329	-43,523	30,234	-30,403	6,242	5,201	-5,201	0	12,483	-42,685	30,202	-18,121	-36,242
												PERCENT CHANGE:	-200.00%
ACCOUNT 463300 PUB AUTH SEWER SERV BILLED													
BASE PERIOD	410	0	0	0	0	0	0	0	0	0	0	0	410
PRIOR PERIOD	0	-39	-32	-30	0	-86	-257	0	0	0	0	0	-444
DIFFERENCE	410	39	32	30	0	86	257	0	0	0	0	0	854
												PERCENT CHANGE:	-192.34%
ACCOUNT 464200 PUB AUTH SLS BILLED METRO													
BASE PERIOD	-367,278	-343,041	-326,784	-274,725	-251,049	-227,882	-234,533	-207,576	-283,208	-282,613	-238,100	-412,835	-3,449,624
PRIOR PERIOD	-366,769	-514,951	-393,807	-297,986	-239,913	-327,522	-234,031	-253,214	-261,403	-255,153	-298,897	-372,159	-3,815,805
DIFFERENCE	-509	171,910	67,023	23,261	-11,136	99,640	-502	45,638	-21,805	-27,460	60,797	-40,676	366,181
												PERCENT CHANGE:	-9.60%
ACCOUNT 464210 PUB AUTH SLS UNBILL METRO													
BASE PERIOD	63,705	-41,252	-75,758	39,466	-78,914	123,868	0	0	0	0	0	0	31,115
PRIOR PERIOD	-63,262	105,758	-44,519	-53,055	-17,188	257,040	-20,839	2,770	-126,946	103,691	27,910	-5,687	165,673
DIFFERENCE	126,967	-147,010	-31,239	92,521	-61,726	-133,172	20,839	-2,770	126,946	-103,691	-27,910	5,687	-134,558
												PERCENT CHANGE:	-81.22%
ACCOUNT 466000 SALES FOR RESALE BILLED													
BASE PERIOD	-112,742	-121,362	-90,150	-89,316	-88,358	-85,534	-79,563	-79,494	-83,379	-78,522	-103,059	-155,878	-1,167,377
PRIOR PERIOD	-116,101	-131,615	-96,301	-73,826	-68,028	-72,745	-81,015	-76,699	-84,545	-84,740	-104,967	-102,753	-1,093,335
DIFFERENCE	3,359	10,253	6,151	-15,490	-20,330	-12,789	1,432	-2,795	1,166	6,218	1,908	-53,125	-74,042
												PERCENT CHANGE:	6.77%
ACCOUNT 466100 SALES FOR RESALE UNBILL													
BASE PERIOD	3,230	-14,200	10,794	-26,085	9,525	19,133	0	0	0	0	0	0	2,397
PRIOR PERIOD	-512	33,276	15,504	-15,133	31,236	-35,015	-5,952	11,766	-4,728	24,108	-13,294	16,395	57,651
DIFFERENCE	3,742	-47,476	-4,710	-10,952	-21,711	54,148	5,952	-11,766	4,728	-24,108	13,294	-16,395	-55,254
												PERCENT CHANGE:	-95.84%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 9 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 471100 RECONNECTION CHARGES													
BASE PERIOD	-14,284	-18,540	-17,191	-17,582	-16,800	-16,696	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-206,093
PRIOR PERIOD	-11,467	-21,877	-18,528	-19,082	-13,338	-21,255	-11,859	-23,814	-13,818	-18,550	-17,059	-19,333	-209,980
DIFFERENCE	-2,817	3,337	1,337	1,500	-3,462	4,559	-5,641	6,314	-3,682	1,050	-441	1,833	3,887
													PERCENT CHANGE: -1.85%
ACCOUNT 471200 OTHER MISC SERV REVENUES													
BASE PERIOD	-65,274	-83,669	-56,877	-54,965	-41,256	-43,013	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-690,792
PRIOR PERIOD	-69,200	-94,718	-52,308	-52,451	-34,497	-56,024	-45,813	-56,784	-36,931	-63,718	-67,527	-58,957	-690,928
DIFFERENCE	3,926	11,049	-4,569	-2,514	-6,759	15,011	-11,810	-839	-20,692	6,095	9,904	1,334	136
													PERCENT CHANGE: -0.02%
ACCOUNT 472000 RENTS FROM WATER PROPERTY													
BASE PERIOD	-10,624	-12,303	-11,560	-8,892	-8,892	-7,303	-7,197	-7,197	-7,197	-7,197	-7,197	-7,197	-102,756
PRIOR PERIOD	-5,303	-5,303	-5,303	-5,303	-17,303	-7,303	-7,303	-7,303	-7,303	-15,817	-12,320	-5,303	-101,167
DIFFERENCE	-5,321	-7,000	-6,257	-3,589	8,411	0	106	106	106	8,620	5,123	-1,894	-1,589
													PERCENT CHANGE: 1.57%
ACCOUNT 474100 BILL & COLL SERV FOR OTH													
BASE PERIOD	-71,876	-86,024	-73,058	-80,729	-78,103	-78,121	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-919,675
PRIOR PERIOD	-72,064	-71,838	-71,135	-74,900	-73,475	-73,030	-77,428	-64,549	-78,216	-71,764	-87,665	-62,854	-878,918
DIFFERENCE	188	-14,186	-1,923	-5,829	-4,628	-5,091	2,134	-10,745	2,922	-3,530	12,371	-12,440	-40,757
													PERCENT CHANGE: 4.64%
ACCOUNT 474300 MISCELLANEOUS													
BASE PERIOD	823	324	184	7,631	-768	-950	0	0	0	0	0	0	7,244
PRIOR PERIOD	-1,919	-1,530	-1,490	-1,207	-763	-722	1,244	-917	-454	119	200	0	-7,439
DIFFERENCE	2,742	1,854	1,674	8,838	-5	-228	-1,244	917	454	-119	-200	0	14,683
													PERCENT CHANGE: -197.38%
ACCOUNT 602000 PURCHASED WATER													
BASE PERIOD	53,614	37,545	74,118	41,358	38,130	37,627	37,800	39,650	40,750	41,200	42,450	44,650	528,892
PRIOR PERIOD	35,320	43,583	56,898	33,080	31,020	40,516	27,894	38,693	41,346	47,904	34,563	30,946	461,763
DIFFERENCE	18,294	-6,038	17,220	8,278	7,110	-2,889	9,906	957	-596	-6,704	7,887	13,704	67,129
													PERCENT CHANGE: 14.54%
ACCOUNT 603100 MISCELLANEOUS SS EXPENSES													
BASE PERIOD	10,817	8,911	10,246	9,661	9,672	16,482	8,470	11,035	9,835	8,510	13,475	9,255	126,369
PRIOR PERIOD	7,191	19,453	21,196	19,507	21,693	6,760	10,409	46,815	10,583	26,506	-47,097	7,922	150,938
DIFFERENCE	3,626	-10,542	-10,950	-9,846	-12,021	9,722	-1,939	-35,780	-748	-17,996	60,572	1,333	-24,569
													PERCENT CHANGE: -16.28%
ACCOUNT 610000 SS ORERY MAINT SUPR & ENG													
BASE PERIOD	30,482	-15,273	32,417	145,189	45,957	74,305	422,971	460,981	451,874	491,146	449,181	471,210	3,060,440
PRIOR PERIOD	21,179	51,162	25,509	128,309	39,434	-65,003	28,357	69,934	48,466	-122,987	106,475	30,015	360,850
DIFFERENCE	9,303	-66,435	6,908	16,880	6,523	139,308	394,614	391,047	403,408	614,133	342,706	441,195	2,699,590
													PERCENT CHANGE: 748.12%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 10 OF 20

WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 611100 OR MN SS STRUCT & IMP MAT													
BASE PERIOD	4,457	7,114	5,143	12,652	4,777	12,223	9,100	9,600	27,100	22,100	14,100	24,600	152,966
PRIOR PERIOD	9,984	6,542	4,452	4,641	12,429	5,097	9,724	3,840	8,693	7,078	5,460	3,742	81,682
DIFFERENCE	-5,527	572	691	8,011	-7,652	7,126	-624	5,760	18,407	15,022	8,640	20,858	71,284
													PERCENT CHANGE: 87.27%
ACCOUNT 613120 AMORT DEF EXP IAK RIV & OTH													
BASE PERIOD	967	483	483	483	483	483	0	0	0	0	0	0	3,382
PRIOR PERIOD	1,442	1,442	1,442	1,442	1,101	995	502	402	374	483	483	483	10,591
DIFFERENCE	-475	-959	-959	-959	-618	-512	-502	-402	-374	-483	-483	-483	-7,209
													PERCENT CHANGE: -68.07%
ACCOUNT 614120 AMORT DEF EXP WELLS & SPR													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	71	-245	119	159	706	-1,449	0	0	0	0	0	0	-639
DIFFERENCE	-71	245	-119	-159	-706	1,449	0	0	0	0	0	0	639
													PERCENT CHANGE: -100.00%
ACCOUNT 622100 POWER PRODUCTION EXP.													
BASE PERIOD	0	0	0	0	1,975	0	0	0	0	0	0	0	1,975
PRIOR PERIOD	8,001	-17,050	-841	9,513	-60,626	0	0	4,120	0	583	0	0	-56,300
DIFFERENCE	-8,001	17,050	841	-9,513	62,601	0	0	-4,120	0	-583	0	0	58,275
													PERCENT CHANGE: -103.51%
ACCOUNT 623110 POWER PURCH FOR PUMP ELEC													
BASE PERIOD	18,047	18,664	15,824	28,757	22,535	15,770	715	715	715	715	715	715	123,887
PRIOR PERIOD	18,665	25,735	17,407	14,674	13,749	42,603	4,632	33,196	19,526	11,628	29,511	9,827	241,153
DIFFERENCE	-618	-7,071	-1,583	14,083	8,786	-26,833	-3,917	-32,481	-18,811	-10,913	-28,796	-9,112	-117,266
													PERCENT CHANGE: -48.63%
ACCOUNT 623210 FUEL PURCH FOR PUMP OTHER													
BASE PERIOD	259,976	344,917	111,226	186,208	223,455	70,536	169,900	174,665	210,000	219,754	253,956	317,457	2,542,050
PRIOR PERIOD	223,666	297,560	270,993	209,853	216,852	200,913	175,045	128,786	148,352	134,618	203,353	259,997	2,469,988
DIFFERENCE	36,310	47,357	-159,767	-23,645	6,603	-130,377	-5,145	45,879	61,648	85,136	50,603	57,460	72,062
													PERCENT CHANGE: 2.92%
ACCOUNT 624100 PUMPING EXPENSE													
BASE PERIOD	0	0	0	0	12	0	200	200	200	1,500	200	200	2,512
PRIOR PERIOD	1,251	683	579	475	2,338	-4,252	8	-34	15	-60	0	0	1,003
DIFFERENCE	-1,251	-683	-579	-475	-2,326	4,252	192	234	185	1,560	200	200	1,509
													PERCENT CHANGE: 150.45%
ACCOUNT 624500 PUMPING EXPENSES ELECTRIC													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	10	-36	160	-120	254	-147	0	55	0	0	0	0	176
DIFFERENCE	-10	36	-160	120	-254	147	0	-55	0	0	0	0	-176
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 11 OF 20

WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 626500													
BASE PERIOD	0	33	96	88	-182	0	0	0	0	0	0	0	35
PRIOR PERIOD	103	40	102	16	240	-127	1	-12	0	0	659	0	1,022
DIFFERENCE	-103	-7	-6	72	-422	127	-1	12	0	0	-659	0	-987
													PERCENT CHANGE: -96.58%
ACCOUNT 630200													
BASE PERIOD	3,584	7,590	4,724	5,816	4,635	4,036	0	0	0	0	0	0	30,385
PRIOR PERIOD	382	2,595	3,130	5,181	4,139	6,008	5,156	4,211	4,303	7,600	3,430	4,467	51,602
DIFFERENCE	3,202	3,995	1,594	635	496	-1,972	-5,156	-4,211	-4,303	-7,600	-3,430	-4,467	-21,217
													PERCENT CHANGE: -41.12%
ACCOUNT 633200													
BASE PERIOD	13,622	7,205	5,581	3,744	2,697	6,576	6,200	6,200	9,600	6,200	66,200	36,200	170,025
PRIOR PERIOD	7,646	9,895	1,625	6,630	12,515	2,314	3,179	9,161	-875	3,708	5,168	5,823	66,789
DIFFERENCE	5,976	-2,690	3,956	-2,886	-9,818	4,262	3,021	-2,961	10,475	2,492	61,032	30,377	103,236
													PERCENT CHANGE: 154.57%
ACCOUNT 640000													
BASE PERIOD	41,596	59,791	41,079	40,946	41,184	40,713	0	0	0	0	0	0	265,309
PRIOR PERIOD	32,233	32,449	30,568	26,195	33,561	53,385	35,827	35,846	37,499	57,875	41,340	41,333	458,111
DIFFERENCE	9,363	27,342	10,511	14,751	7,623	-12,672	-35,827	-35,846	-37,499	-57,875	-41,340	-41,333	-192,802
													PERCENT CHANGE: -42.09%
ACCOUNT 641100													
BASE PERIOD	171,563	231,970	126,162	132,139	95,161	114,814	108,193	116,316	118,018	140,345	131,522	150,595	1,636,798
PRIOR PERIOD	126,010	165,214	94,478	127,243	131,750	127,751	40,197	105,743	114,620	57,901	151,046	141,634	1,383,587
DIFFERENCE	45,553	66,756	31,684	4,896	-36,589	-12,937	67,996	10,573	3,398	82,444	-19,524	8,961	253,211
													PERCENT CHANGE: 18.30%
ACCOUNT 642100													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	58,568	58,684	58,651	55,107	66,459	100,201	58,353	57,588	60,236	86,379	66,559	67,282	794,067
DIFFERENCE	-58,568	-58,684	-58,651	-55,107	-66,459	-100,201	-58,353	-57,588	-60,236	-86,379	-66,559	-67,282	-794,067
													PERCENT CHANGE: -100.00%
ACCOUNT 642300													
BASE PERIOD	14,391	23,857	10,892	15,895	18,800	16,861	19,275	12,875	18,625	12,925	19,175	13,025	196,596
PRIOR PERIOD	17,793	10,299	9,251	16,444	23,288	9,633	15,076	13,171	19,746	8,913	26,684	9,280	179,578
DIFFERENCE	-3,402	13,558	1,641	-549	-4,488	7,228	4,199	-296	-1,121	4,012	-7,509	3,745	17,018
													PERCENT CHANGE: 9.48%
ACCOUNT 643100													
BASE PERIOD	2,942	6,872	2,531	3,512	7,234	11,292	8,602	9,507	6,826	8,452	5,566	5,780	79,116
PRIOR PERIOD	3,480	2,302	4,794	6,417	5,743	7,283	3,409	6,918	3,840	5,300	5,330	1,803	56,619
DIFFERENCE	-538	4,570	-2,263	-2,905	1,491	4,009	5,193	2,589	2,986	3,152	236	3,977	22,497
													PERCENT CHANGE: 39.73%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(s):
SCHEDULE C-2.2(a)
PAGE 12 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 643300 WASTE DISPOSAL EXP (CUR)													
BASE PERIOD	13,442	15,148	10,806	3,759	133,490	17,474	16,800	11,625	10,725	16,800	10,725	16,800	277,594
PRIOR PERIOD	10,317	9,200	8,671	12,665	5,234	15,723	6,807	7,144	9,833	3,867	13,531	12,135	115,127
DIFFERENCE	3,125	5,948	2,135	-8,906	128,256	1,751	9,993	4,481	892	12,933	-2,806	4,665	162,467
												PERCENT CHANGE:	141.12%
ACCOUNT 643310 AMORT WASTE DISPOSAL EXP													
BASE PERIOD	7,814	7,814	0	0	8,438	8,438	8,000	8,000	8,000	8,000	8,000	8,000	80,504
PRIOR PERIOD	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	93,768
DIFFERENCE	0	0	-7,814	-7,814	624	624	186	186	186	186	186	186	-13,264
												PERCENT CHANGE:	-14.15%
ACCOUNT 650000 OR MW WT SUPR & ENS													
BASE PERIOD	7,503	8,094	7,547	8,769	4,491	4,882	0	0	0	0	0	0	41,286
PRIOR PERIOD	7,898	8,736	7,460	7,736	6,142	10,645	9,205	7,120	7,436	11,997	6,447	6,408	97,230
DIFFERENCE	-395	-642	87	1,033	-1,651	-5,763	-9,205	-7,120	-7,436	-11,997	-6,447	-6,408	-55,944
												PERCENT CHANGE:	-57.54%
ACCOUNT 651100 OR MW WT STRUCT & IMP MAT													
BASE PERIOD	2,290	3,380	2,268	3,573	1,799	49,313	9,333	7,333	6,333	4,333	4,333	4,333	98,621
PRIOR PERIOD	2,643	2,037	15,643	813	3,324	56,270	-9,538	6,358	2,991	3,008	6,055	4,126	93,730
DIFFERENCE	-353	1,343	-13,375	2,760	-1,525	-6,957	18,871	975	3,342	1,325	-1,722	207	4,891
												PERCENT CHANGE:	5.22%
ACCOUNT 651120 AMORT DEF EXP WT STRUCT													
BASE PERIOD	13,264	13,264	12,993	9,663	12,993	12,993	12,700	12,700	12,700	12,700	12,700	12,700	151,370
PRIOR PERIOD	13,770	11,514	14,116	14,401	18,305	7,078	13,722	11,293	10,615	13,264	13,264	13,264	154,606
DIFFERENCE	-506	1,750	-1,123	-4,738	-5,312	5,915	-1,022	1,407	2,085	-564	-564	-564	-3,236
												PERCENT CHANGE:	-2.09%
ACCOUNT 661200 STORAGE FACILITIES LABOR													
BASE PERIOD	60,003	87,883	70,596	66,819	92,423	94,056	0	0	0	0	0	0	471,780
PRIOR PERIOD	47,644	49,421	65,731	36,597	70,910	110,215	54,679	94,837	69,699	82,702	69,207	65,026	816,668
DIFFERENCE	12,359	38,462	4,865	30,222	21,513	-16,159	-54,679	-94,837	-69,699	-82,702	-69,207	-65,026	-344,888
												PERCENT CHANGE:	-42.23%
ACCOUNT 662100 T&D LINES EXPENSE													
BASE PERIOD	3,604	23,027	1,494	12,061	8,825	12,729	11,330	11,330	11,330	11,330	11,330	11,330	129,720
PRIOR PERIOD	7,213	16,700	12,514	5,930	21,672	3,397	19,241	5,942	5,574	4,097	10,591	11,263	124,134
DIFFERENCE	-3,609	6,327	-11,020	6,131	-12,847	9,332	-7,911	5,388	5,756	7,233	739	67	5,586
												PERCENT CHANGE:	4.50%
ACCOUNT 662200 T&D LINES LABOR													
BASE PERIOD	51,015	80,694	53,680	55,336	54,964	53,915	0	0	0	0	0	0	349,604
PRIOR PERIOD	47,296	48,228	45,245	40,131	46,969	70,660	50,091	54,441	49,554	74,148	49,393	45,003	621,159
DIFFERENCE	3,719	32,466	8,435	15,205	7,995	-16,745	-50,091	-54,441	-49,554	-74,148	-49,393	-45,003	-271,555
												PERCENT CHANGE:	-43.72%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 13 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 663300 MISC METER EXPENSES													
BASE PERIOD	6,442	11,337	8,429	8,390	5,740	15,191	7,150	7,150	7,150	7,150	7,150	11,950	103,229
PRIOR PERIOD	7,542	6,080	11,914	7,183	14,364	9,249	6,249	17,484	12,731	6,116	12,618	4,836	116,366
DIFFERENCE	-1,100	5,257	-3,485	1,207	-8,624	5,942	901	-10,334	-5,581	1,034	-5,468	7,114	-13,137
												PERCENT CHANGE:	-11.29%
ACCOUNT 665300 MISC T&D EXPENSES-CURRENT													
BASE PERIOD	8,586	11,265	10,004	13,346	9,886	19,250	19,053	12,053	12,053	11,053	11,053	10,053	147,655
PRIOR PERIOD	1,642	2,226	3,693	3,680	11,026	1,187	19,180	20,803	13,614	15,361	7,640	12,243	112,295
DIFFERENCE	6,944	9,039	6,311	9,666	-1,140	18,063	-127	-8,750	-1,561	-4,308	3,413	-2,190	35,360
												PERCENT CHANGE:	31.49%
ACCOUNT 666000 T&D RENTS													
BASE PERIOD	0	227	0	0	20,600	0	300	300	300	300	300	300	22,627
PRIOR PERIOD	300	0	559	24,436	0	550	200	0	926	222	0	0	27,193
DIFFERENCE	-300	227	-559	-24,436	20,600	-550	100	300	-626	78	300	300	-4,566
												PERCENT CHANGE:	-16.79%
ACCOUNT 667100 MISC SEWER T & D EXP													
BASE PERIOD	426	194	365	255	1,992	553	500	500	500	500	500	500	6,785
PRIOR PERIOD	712	-133	316	679	463	-353	10	211	607	-21	961	117	3,569
DIFFERENCE	-286	327	49	-424	1,529	906	490	289	-107	521	-461	383	3,216
												PERCENT CHANGE:	90.11%
ACCOUNT 670000 OR MI T&D SUPR & ENG													
BASE PERIOD	3,872	5,286	3,173	8,641	2,661	1,956	0	0	0	0	0	0	25,589
PRIOR PERIOD	4,015	4,117	3,032	3,119	4,214	6,411	5,964	4,729	2,535	26,627	20,008	6,569	91,340
DIFFERENCE	-143	1,169	141	5,522	-1,553	-4,455	-5,964	-4,729	-2,535	-26,627	-20,008	-6,569	-65,751
												PERCENT CHANGE:	-71.98%
ACCOUNT 671100 OR MI T&D STRUCT & IMP-AMT													
BASE PERIOD	26,291	24,402	30,288	10,349	16,582	18,346	17,250	17,250	17,250	17,250	17,250	32,250	244,758
PRIOR PERIOD	25,146	6,714	17,587	20,533	21,553	9,845	20,321	22,463	16,240	11,687	31,966	-3,529	200,526
DIFFERENCE	1,145	17,688	12,701	-10,184	-4,971	8,501	-3,071	-5,213	1,010	5,563	-14,716	35,779	44,232
												PERCENT CHANGE:	22.06%
ACCOUNT 671200 OR MI T&D STRUCT & IMP-LAB													
BASE PERIOD	605	1,155	715	143	436	215	0	0	0	0	0	0	3,269
PRIOR PERIOD	170	106	239	178	183	82	164	113	546	319	150	281	2,481
DIFFERENCE	435	1,049	476	-35	253	133	-164	-113	-546	-319	-150	-281	788
												PERCENT CHANGE:	31.76%
ACCOUNT 672120 AMORT DEF EXP RES & STRUC													
BASE PERIOD	13,823	13,823	13,823	13,823	13,823	13,823	15,973	15,973	15,973	10,924	10,924	10,924	163,629
PRIOR PERIOD	17,159	14,830	17,516	17,810	21,841	5,772	14,423	11,244	10,357	13,823	13,823	13,823	172,421
DIFFERENCE	-3,336	-1,007	-3,693	-3,987	-8,018	8,051	1,550	4,729	5,616	-2,899	-2,899	-2,899	-8,792
												PERCENT CHANGE:	-5.10%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 14 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 673200 OR MI T&D MAINS LAB													
BASE PERIOD	25,597	31,404	19,447	17,896	20,054	15,839	0	0	0	0	0	0	130,237
PRIOR PERIOD	38,479	27,797	26,176	23,438	36,836	48,242	19,882	25,908	24,346	29,253	27,630	25,864	353,851
DIFFERENCE	-12,882	3,607	-6,729	-5,542	-16,782	-32,403	-19,882	-25,908	-24,346	-29,253	-27,630	-25,864	-223,614
													PERCENT CHANGE: -63.19%
ACCOUNT 675200 OR MI SERVICES LAB													
BASE PERIOD	16,354	24,681	14,113	11,257	11,042	13,376	0	0	0	0	0	0	90,823
PRIOR PERIOD	11,369	17,680	17,328	16,315	18,078	26,250	16,233	18,328	13,722	19,779	17,093	17,445	209,620
DIFFERENCE	4,985	7,001	-3,215	-5,058	-7,036	-12,874	-16,233	-18,328	-13,722	-19,779	-17,093	-17,445	-118,797
													PERCENT CHANGE: -56.67%
ACCOUNT 676200 OR MI METERS LAB													
BASE PERIOD	7,978	-325	693	16,164	7,763	13,551	0	0	0	0	0	0	45,824
PRIOR PERIOD	9,383	5,269	4,115	12,275	5,192	-10,072	1,363	11,145	5,586	-15,155	17,012	5,838	51,951
DIFFERENCE	-1,405	-5,594	-3,422	3,889	2,571	23,623	-1,363	-11,145	-5,586	15,155	-17,012	-5,838	-6,127
													PERCENT CHANGE: -11.79%
ACCOUNT 677200 OR MI HYDRANTS LAB													
BASE PERIOD	9,793	13,756	7,030	6,220	6,488	6,161	0	0	0	0	0	0	49,448
PRIOR PERIOD	1,464	1,567	5,996	6,376	6,956	2,513	3,028	3,638	3,228	13,187	6,300	8,143	62,396
DIFFERENCE	8,329	12,189	1,034	-156	-468	3,648	-3,028	-3,638	-3,228	-13,187	-6,300	-8,143	-12,948
													PERCENT CHANGE: -20.75%
ACCOUNT 678100 OR MI OTHER T&D PLANT MAT													
BASE PERIOD	-34,035	-9,501	17,105	52,295	32,853	2,061	28,100	28,100	28,100	28,100	28,100	28,100	229,378
PRIOR PERIOD	19,716	404	38,037	35,481	19,244	29,223	22,096	30,195	29,339	11,241	25,378	10,868	271,222
DIFFERENCE	-53,751	-9,905	-20,932	16,814	13,609	-27,162	6,004	-2,095	-1,239	16,859	2,722	17,232	-41,844
													PERCENT CHANGE: -15.43%
ACCOUNT 678200 OR MI OTHER T&D PLANT LAB													
BASE PERIOD	2,062	1,829	1,376	1,061	546	794	0	0	0	0	0	0	7,668
PRIOR PERIOD	1,836	1,020	1,143	2,257	924	1,530	1,222	1,713	863	2,918	1,780	1,126	18,332
DIFFERENCE	226	809	233	-1,196	-378	-736	-1,222	-1,713	-863	-2,918	-1,780	-1,126	-10,664
													PERCENT CHANGE: -58.17%
ACCOUNT 902200 METER READING LAB													
BASE PERIOD	47,579	65,633	40,511	45,766	42,575	38,153	0	0	0	0	0	0	280,217
PRIOR PERIOD	45,712	36,401	42,914	37,790	44,996	52,033	49,494	49,938	46,325	71,379	40,206	41,223	588,411
DIFFERENCE	1,867	29,232	-2,403	7,976	-2,421	-13,880	-49,494	-49,938	-46,325	-71,379	-40,206	-41,223	-278,194
													PERCENT CHANGE: -49.82%
ACCOUNT 903100 CONTRACT & ORDERS EXPENS													
BASE PERIOD	202	964	449	-84	6,112	1,430	0	0	0	0	0	0	9,073
PRIOR PERIOD	273	2,097	97	261	933	139	359	883	22	558	243	365	6,230
DIFFERENCE	-71	-1,133	352	-345	5,179	1,291	-359	-883	-22	-558	-243	-365	2,843
													PERCENT CHANGE: 45.63%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)

PAGE 15 OF 20

WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 903200 CONTRACTS & ORDERS LABOR													
BASE PERIOD	23,269	31,622	20,218	23,232	28,221	30,571	0	0	0	0	0	0	157,133
PRIOR PERIOD	20,145	17,816	16,820	14,920	24,664	33,164	16,020	14,594	19,293	30,840	22,496	27,545	258,317
DIFFERENCE	3,124	13,806	3,398	8,312	3,557	-2,593	-16,020	-14,594	-19,293	-30,840	-22,496	-27,545	-101,184
													PERCENT CHANGE: -39.17%
ACCOUNT 903300 COLLECTING EXPENSES													
BASE PERIOD	27,547	18,329	22,430	18,969	20,410	15,529	17,433	17,433	17,433	17,433	17,433	17,433	227,812
PRIOR PERIOD	9,848	16,190	17,067	18,001	16,834	16,543	18,610	15,341	7,418	25,709	16,613	16,645	194,819
DIFFERENCE	17,699	2,139	5,363	968	3,576	-1,014	-1,177	2,092	10,015	-8,276	820	788	32,993
													PERCENT CHANGE: 16.94%
ACCOUNT 903520 BILLING & ACCTS OTH EXP													
BASE PERIOD	22,378	26,879	35,117	26,131	25,251	32,076	22,380	23,950	29,300	27,380	24,975	23,700	319,517
PRIOR PERIOD	12,751	4,353	8,898	8,435	17,905	21,532	17,746	19,848	25,011	78,271	29,754	16,488	260,992
DIFFERENCE	9,627	22,526	26,219	17,696	7,346	10,544	4,634	4,102	4,289	-50,891	-4,779	7,212	58,525
													PERCENT CHANGE: 22.42%
ACCOUNT 903521 CUST ACCTG-BILLING/TELEPHONE													
BASE PERIOD	9,144	7,492	6,932	9,024	1,204	11,072	9,000	9,000	9,000	9,000	9,000	9,000	98,868
PRIOR PERIOD	6,164	9,389	8,508	6,331	10,603	9,937	6,091	6,744	3,466	3,116	3,377	6,860	80,586
DIFFERENCE	2,980	-1,897	-1,576	2,693	-9,399	1,135	2,909	2,256	5,534	5,884	5,623	2,140	18,282
													PERCENT CHANGE: 22.69%
ACCOUNT 903523 CUST ACCTG-BILLING/POSTAGE													
BASE PERIOD	40,499	49,040	39,208	47,152	40,130	47,677	40,000	40,000	40,000	40,000	40,000	40,000	503,706
PRIOR PERIOD	43,345	39,262	40,425	45,990	43,494	30,057	45,129	42,720	39,441	39,020	45,776	48,035	502,694
DIFFERENCE	-2,846	9,778	-1,217	1,162	-3,364	17,620	-5,129	-2,720	559	980	-5,776	-8,035	1,012
													PERCENT CHANGE: 0.20%
ACCOUNT 904000 UNCOLLECTIBLE ACCOUNTS													
BASE PERIOD	20,359	23,415	32,305	134,914	26,967	4,355	30,325	31,439	31,901	33,821	35,691	42,445	447,937
PRIOR PERIOD	41,781	48,820	95,246	44,308	64,809	-7,567	33,433	13,862	23,397	17,468	36,878	54,038	466,473
DIFFERENCE	-21,422	-25,405	-62,941	90,606	-37,842	11,922	-3,108	17,577	8,504	16,353	-1,187	-11,593	-18,536
													PERCENT CHANGE: -3.97%
ACCOUNT 905100 MISC CUST ACCTGS EXPENSES													
BASE PERIOD	17,187	4,286	2,528	18,303	6,858	4,308	8,410	7,410	17,510	6,010	4,410	15,610	112,830
PRIOR PERIOD	13,992	7,396	9,237	5,765	17,351	4,384	12,580	19,532	8,043	8,340	19,677	3,013	129,310
DIFFERENCE	3,195	-3,110	-6,709	12,538	-10,493	-76	-4,170	-12,122	9,467	-2,330	-15,267	12,597	-16,480
													PERCENT CHANGE: -12.74%
ACCOUNT 910110 ANNUAL REPORT EXPENSES													
BASE PERIOD	4,738	6,142	10,576	-24,440	168,350	9,658	8,600	8,600	11,450	8,600	7,400	7,800	227,474
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	4,738	6,142	10,576	-24,440	168,350	9,658	8,600	8,600	11,450	8,600	7,400	7,800	227,474
													PERCENT CHANGE: #DIV/0!

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)

PAGE 16 OF 20

WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 920000 ADM & GENERAL SALARIES													
BASE PERIOD	57,295	89,008	62,870	58,352	75,469	74,453	0	0	0	0	0	0	417,447
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	57,295	89,008	62,870	58,352	75,469	74,453	0	0	0	0	0	0	417,447
ACCOUNT 920500 INCENTIVE PLAN EXPENSE													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	-21,521	0	0	0	0	0	0	0	-21,521
DIFFERENCE	0	0	0	0	21,521	0	0	0	0	0	0	0	21,521
ACCOUNT 920520 INCENTIVE PLAN EXP OFFICERS													
BASE PERIOD	15,134	50,641	17,025	17,491	8,046	17,468	18,126	19,936	19,769	21,647	19,826	20,711	245,820
PRIOR PERIOD	10,730	10,730	0	21,163	96,493	7,500	7,500	-124,872	8,490	11,318	12,762	12,762	74,576
DIFFERENCE	4,404	39,911	17,025	-3,672	-88,447	9,968	10,626	144,808	11,279	10,329	7,064	7,949	171,244
ACCOUNT 921100 EXPENSES OF EMPLOYEES													
BASE PERIOD	-295	1,352	2,103	2,746	19,228	2,152	2,105	3,605	2,755	2,355	3,255	2,055	43,416
PRIOR PERIOD	37,369	873	-189	-303	475,986	411	63,148	-850	59	-944	707	1,228	577,495
DIFFERENCE	-37,664	479	2,292	3,049	-456,758	1,741	-61,043	4,455	2,696	3,299	2,548	827	-534,079
ACCOUNT 921200 MISC OFFICE EXPENSES													
BASE PERIOD	9,868	10,092	11,728	9,953	7,686	12,436	29,175	9,175	9,275	9,375	9,475	10,175	138,413
PRIOR PERIOD	5,370	9,065	8,899	8,880	9,501	1,485	16,270	4,428	11,152	5,398	15,680	12,613	108,741
DIFFERENCE	4,498	1,027	2,829	1,073	-1,815	10,951	12,905	4,747	-1,877	3,977	-6,205	-2,438	29,672
ACCOUNT 921210 MISC OFFICE EXP TEL													
BASE PERIOD	7,012	9,218	6,183	6,763	9,829	2,424	10,192	9,692	10,092	9,792	8,192	9,142	98,531
PRIOR PERIOD	5,161	3,872	5,471	5,363	7,267	4,949	1,175	8,214	11,867	13,706	10,178	5,167	82,390
DIFFERENCE	1,851	5,346	712	1,400	2,562	-2,525	9,017	1,478	-1,775	-3,914	-1,986	3,975	16,141
ACCOUNT 921220 MISC OFFICE EXP SUP													
BASE PERIOD	3,729	5,689	3,846	4,570	7,165	7,960	5,698	5,623	5,258	5,173	5,458	4,658	64,827
PRIOR PERIOD	3,171	8,744	6,035	5,155	5,677	1,700	6,238	4,487	4,994	3,747	4,992	6,753	61,693
DIFFERENCE	558	-3,055	-2,189	-585	1,488	6,260	-540	1,136	264	1,426	466	-2,095	3,134
ACCOUNT 921250 OFFICE BUILDING OPERATION													
BASE PERIOD	-127	125	303	38	103	16	200	200	200	200	200	200	1,658
PRIOR PERIOD	361	47	-5	44	217	-76	172	15	50	32	-5	-92	760
DIFFERENCE	-488	78	308	-6	-114	92	28	185	150	168	205	292	898
													118,163

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-001-43
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 17 OF 20

WITNESS RESPONSIBLE: M. HILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 923100 SERVICE COMPANY CHARGES													
BASE PERIOD	482,704	753,665	507,919	570,758	716,929	597,095	564,011	608,267	595,259	594,030	604,358	581,106	7,176,101
PRIOR PERIOD	489,428	524,060	410,741	496,461	762,488	344,408	546,511	496,076	488,414	534,309	657,298	513,424	6,263,618
DIFFERENCE	-6,724	229,605	97,178	74,297	-45,559	252,687	17,500	112,191	106,845	59,721	-52,940	67,682	912,483
													PERCENT CHANGE: 14.57%
ACCOUNT 923200 AUDITING SERVICES													
BASE PERIOD	3,308	13,811	6,535	4,625	6,002	4,537	6,000	6,000	6,000	6,000	6,000	6,000	74,818
PRIOR PERIOD	3,018	2,712	3,065	3,103	14,279	8,242	3,352	3,352	0	865	13,297	2,980	58,265
DIFFERENCE	290	11,099	3,470	1,522	-8,277	-3,705	2,648	2,648	6,000	5,135	-7,297	3,020	16,553
													PERCENT CHANGE: 28.41%
ACCOUNT 923300 LEGAL SERVICES													
BASE PERIOD	-8,772	8,087	14,822	-790	6	20,035	6,250	6,250	6,250	6,250	6,250	6,250	70,888
PRIOR PERIOD	1,715	280	2,923	4,828	4,772	6,908	1,146	3,086	4,408	5,507	3,385	12,310	51,268
DIFFERENCE	-10,487	7,807	11,899	-5,618	-4,766	13,127	5,104	3,164	1,842	743	2,865	-6,060	19,620
													PERCENT CHANGE: 38.27%
ACCOUNT 923400 ENGINEERING SERVICES													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	7	-24	12	16	69	-142	0	15,921	0	0	0	0	15,859
DIFFERENCE	-7	24	-12	-16	-69	142	0	-15,921	0	0	0	0	-15,859
													PERCENT CHANGE: -100.00%
ACCOUNT 923500 OTHER SERVICES-CURRENT													
BASE PERIOD	42,230	41,182	20,408	27,793	35,270	36,100	40,758	36,008	53,066	61,501	60,041	50,711	505,068
PRIOR PERIOD	27,283	36,073	39,003	25,544	92,404	65,303	37,357	54,316	28,794	47,357	44,190	40,729	538,353
DIFFERENCE	14,947	5,109	-18,595	2,249	-57,134	-29,203	3,401	-18,308	24,272	14,144	15,851	9,982	-33,285
													PERCENT CHANGE: -6.18%
ACCOUNT 924000 PROPERTY INSURANCE													
BASE PERIOD	8,755	8,755	8,755	8,755	8,755	8,568	3,000	3,000	3,000	3,000	3,000	3,000	70,343
PRIOR PERIOD	6,544	6,544	6,544	6,544	6,544	12,508	5,323	6,082	186	24,408	10,331	8,755	100,313
DIFFERENCE	2,211	2,211	2,211	2,211	2,211	-3,940	-2,323	-3,082	2,814	-21,408	-7,331	-5,755	-29,970
													PERCENT CHANGE: -29.88%
ACCOUNT 925110 WORKMENS COMP PREMIUM EXP													
BASE PERIOD	9,557	8,478	9,346	9,361	9,690	13,244	9,822	9,822	9,822	9,822	9,822	9,822	118,608
PRIOR PERIOD	10,896	10,037	9,813	9,019	9,961	8,877	11,044	9,869	-1,616	19,823	9,883	9,502	117,108
DIFFERENCE	-1,339	-1,559	-467	342	-271	4,367	-1,222	-47	11,438	-10,001	-61	320	1,500
													PERCENT CHANGE: 1.28%
ACCOUNT 925300 INJURIES & DAMAGES EXP													
BASE PERIOD	100	0	0	0	0	280	1,500	1,500	1,500	1,500	1,500	1,500	9,380
PRIOR PERIOD	12	-42	986	527	121	933	39	-168	75	100	135	100	2,818
DIFFERENCE	88	42	-986	-527	-121	-653	1,461	1,668	1,425	1,400	1,365	1,400	6,562
													PERCENT CHANGE: 232.86%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S):
SCHEDULE C-2.2(a)
PAGE 18 OF 20
WITNESS RESPONSIBLE: H. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 925400 GENERAL LIABILITY													
BASE PERIOD	33,950	-51,655	33,950	33,950	86,558	30,148	52,250	52,250	52,250	52,250	52,250	52,250	480,401
PRIOR PERIOD	22,232	22,232	22,232	22,232	22,232	22,232	60,989	87,876	4,219	55,763	22,198	33,950	398,387
DIFFERENCE	11,718	-73,887	11,718	11,718	64,326	7,916	-8,739	-35,626	48,031	-3,513	30,052	18,300	82,014
													20.59%
ACCOUNT 926100 ACCRUED OPEB EXPENSE													
BASE PERIOD	57,312	50,763	55,848	56,428	57,475	42,365	40,463	40,463	40,463	40,463	40,463	40,463	562,969
PRIOR PERIOD	55,993	61,738	59,378	51,738	60,928	58,725	49,062	53,422	58,180	50,459	56,635	56,064	672,322
DIFFERENCE	1,319	-10,975	-3,530	4,690	-3,453	-16,360	-8,599	-12,959	-17,717	-9,996	-16,172	-15,601	-109,353
													-16.26%
ACCOUNT 926110 GROUP INSURANCE PREM EXP													
BASE PERIOD	85,514	72,129	82,585	85,412	92,284	98,272	97,358	97,358	97,358	97,358	97,358	97,358	1,100,344
PRIOR PERIOD	66,185	75,069	74,775	64,524	78,501	74,432	83,278	81,555	82,803	72,395	86,970	84,585	925,062
DIFFERENCE	19,329	-2,940	7,810	20,888	13,783	23,850	14,080	15,803	14,555	24,963	10,388	12,773	175,282
													18.95%
ACCOUNT 926200 OTHER WELFARE EXPENSES													
BASE PERIOD	2,226	1,492	763	3,967	10,174	3,506	6,500	4,000	300	800	300	2,500	37,528
PRIOR PERIOD	1,131	-15	956	1,286	457	3,790	5,244	3,154	-24	750	0	639	17,368
DIFFERENCE	2,095	1,507	-193	2,681	9,717	-284	1,256	846	324	50	300	1,861	20,160
													116.08%
ACCOUNT 926220 ESOP CONTRIBUTIONS EXPENSE													
BASE PERIOD	0	0	0	0	0	0	500	500	500	500	500	500	3,000
PRIOR PERIOD	11,380	-630	338	-1,651	4,099	-3,491	-21	-257	-10,071	-402	0	0	-706
DIFFERENCE	-11,380	630	-338	1,651	-4,099	3,491	521	757	10,571	902	500	500	2,706
													-524.93%
ACCOUNT 926250 401-K CONTRIBUTIONS EXPENSE													
BASE PERIOD	5,271	6,432	5,818	6,090	5,803	7,113	3,407	3,749	3,722	4,075	3,767	3,896	59,143
PRIOR PERIOD	4,789	3,856	5,100	4,039	19,247	2,527	-2,778	-8,511	5,901	4,416	8,934	5,203	52,723
DIFFERENCE	482	2,576	718	2,051	-13,444	4,586	6,185	12,260	-2,179	-341	-5,167	-1,307	6,420
													12.18%
ACCOUNT 926400 PENSION PLAN EXPENSE													
BASE PERIOD	63,540	57,455	63,360	63,952	65,022	40,060	37,977	37,977	37,977	37,977	37,977	37,977	581,251
PRIOR PERIOD	62,276	67,432	64,464	54,384	66,340	55,709	45,217	52,244	96,177	58,772	63,246	63,580	749,841
DIFFERENCE	1,264	-9,977	-1,104	9,568	-1,318	-15,649	-7,240	-14,267	-58,200	-20,795	-25,269	-25,603	-168,590
													-22.48%
ACCOUNT 926600 OTHER PENSION PLAN EXPENSE													
BASE PERIOD	3,965	5,846	4,143	2,846	5,795	4,442	3,470	3,518	2,515	3,564	3,515	3,539	49,158
PRIOR PERIOD	0	0	0	0	0	3,067	2,925	3,289	4,333	6,368	4,054	3,994	28,030
DIFFERENCE	3,965	5,846	4,143	3,846	5,795	1,375	545	229	-818	-2,804	-539	-455	21,128
													75.38%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 19 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 928100													
AMORT EXP RATE PROCEEDING													
BASE PERIOD	30,086	30,549	30,086	30,086	30,091	30,086	30,091	30,091	30,091	30,091	30,091	30,091	361,525
PRIOR PERIOD	30,132	30,091	30,091	30,091	30,091	30,091	30,091	30,091	30,091	30,086	30,086	30,086	361,118
DIFFERENCE	-46	458	-5	-5	0	-5	0	0	0	5	5	5	407
													PERCENT CHANGE: 0.11%
ACCOUNT 928400													
AMORT EXP RATE PROCEEDING													
BASE PERIOD	31,974	11,800	128	0	18,374	6,223	11,117	14,117	8,117	11,117	32,117	21,117	166,201
PRIOR PERIOD	31,320	19,479	10,680	12,482	1,797	14,074	22,395	1,167	7,136	3,830	15,087	33,444	172,891
DIFFERENCE	654	-7,679	-10,552	-12,482	16,577	-7,851	-11,278	12,950	981	7,287	17,030	-12,327	-6,690
													PERCENT CHANGE: -3.87%
ACCOUNT 930130													
OTHER GENERAL EXPENSE													
BASE PERIOD	15,774	24,794	21,898	41,736	-252,562	-507	50	385	205	330	250	364	-147,283
PRIOR PERIOD	39,491	61,918	43,401	143,259	129,476	6,106	11,155	7,242	4,477	-3,442	71,733	-10,395	504,421
DIFFERENCE	-23,717	-37,124	-21,503	-101,523	-382,038	-6,613	-11,105	-6,857	-4,272	3,772	-71,483	10,759	-651,704
													PERCENT CHANGE: -129.20%
ACCOUNT 930200													
AMORTIZE MISC CHARGES													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	4,300	0	4,300
PRIOR PERIOD	775	-2,677	1,304	1,739	7,712	0	-15,828	0	0	0	0	0	-6,975
DIFFERENCE	-775	2,677	-1,304	-1,739	-7,712	0	15,828	0	0	0	4,300	0	11,275
													PERCENT CHANGE: -161.65%
ACCOUNT 930210													
MISC GENERAL EXP-CURRENT													
BASE PERIOD	6,810	16,209	10,626	7,195	17,844	14,228	25,359	26,309	10,709	43,609	23,309	11,309	213,516
PRIOR PERIOD	37,034	25,104	52,452	-97,103	580,279	10,610	49,584	31,679	14,591	43,335	55,233	30,685	833,483
DIFFERENCE	-30,224	-8,895	-41,826	104,298	-562,435	3,618	-24,225	-5,370	-3,882	274	-31,924	-19,376	-619,967
													PERCENT CHANGE: -74.38%
ACCOUNT 930230													
AMORT MISC GENERAL EXP													
BASE PERIOD	2,110	2,110	2,026	2,334	2,156	2,156	2,300	2,300	2,300	8,300	2,300	2,300	32,692
PRIOR PERIOD	2,290	1,443	1,443	3,510	3,510	2,369	2,068	2,261	2,068	2,068	2,236	2,110	27,376
DIFFERENCE	-180	667	583	-1,176	-1,354	-213	232	39	232	6,232	64	190	5,316
													PERCENT CHANGE: 19.42%
ACCOUNT 930260													
MEALS & TRAVEL EXPENSES-TAXABL													
BASE PERIOD	806	1,585	1,665	2,463	1,477	1,555	3,590	2,756	1,540	2,040	2,390	1,956	23,823
PRIOR PERIOD	1,282	1,629	975	751	3,225	1,754	720	1,060	601	776	1,910	1,691	16,374
DIFFERENCE	-476	-44	690	1,712	-1,748	-199	2,870	1,696	939	1,264	480	265	7,449
													PERCENT CHANGE: 45.49%
ACCOUNT 930300													
RESEARCH & DEV EXP													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	48	-164	80	107	473	-852	13	-56	25	-100	0	0	-426
DIFFERENCE	-48	164	-80	-107	-473	852	-13	56	-25	100	0	0	426
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)
PAGE 20 OF 20
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 930600 TRANSPORTATION EXPENSES													
BASE PERIOD	53,029	44,884	50,469	38,228	68,053	28,631	70,320	58,320	68,820	58,320	58,320	58,320	655,714
PRIOR PERIOD	31,369	62,561	55,323	45,501	55,340	20,346	24,114	33,579	43,722	35,656	50,421	35,448	493,380
DIFFERENCE	21,660	-17,677	-4,854	-7,273	12,713	8,285	46,206	24,741	25,098	22,664	7,899	22,872	162,334
													PERCENT CHANGE: 32.90%
ACCOUNT 930850 MISC GEN EXP-DIRECTORS FEES													
BASE PERIOD	0	0	3,000	1,500	1,500	3,000	0	0	4,500	0	0	4,500	18,000
PRIOR PERIOD	-142	4,375	3,602	1,284	-387	1,729	-2,907	4,716	0	3,000	3,233	6,000	24,503
DIFFERENCE	142	-4,375	-602	216	1,887	1,271	2,907	-4,716	4,500	-3,000	-3,233	-1,500	-6,503
													PERCENT CHANGE: -26.54%
ACCOUNT 930880 MISC GEN EXP-COMPANY DUES													
BASE PERIOD	1,390	1,390	1,390	1,390	1,390	1,459	15	32,315	265	15	4,815	265	46,099
PRIOR PERIOD	27,984	1,868	1,356	2,209	2,679	1,071	1,337	28,841	-2,756	1,390	2,779	1,390	70,148
DIFFERENCE	-26,594	-478	34	-819	-1,289	388	-1,322	3,474	3,021	-1,375	2,036	-1,125	-24,049
													PERCENT CHANGE: -34.28%
ACCOUNT 930890 MISC GEN EXP-OTHER													
BASE PERIOD	4,425	249	295	3,803	4,170	108	500	2,500	5,500	4,750	1,400	600	28,300
PRIOR PERIOD	5,605	-1,806	2,194	5,554	-4,066	4,825	4,611	-1,574	-250	227	2,079	3,937	21,336
DIFFERENCE	-1,180	2,055	-1,899	-1,751	8,236	-4,717	-9,111	4,074	5,750	4,523	-679	-3,337	6,964
													PERCENT CHANGE: 32.64%
ACCOUNT 930900 TAX PENALTY													
BASE PERIOD	0	42,185	-3,607	-12,381	190,243	0	0	0	0	0	0	0	216,440
PRIOR PERIOD	25	25	0	0	0	0	0	374	171	0	25	0	620
DIFFERENCE	-25	42,160	-3,607	-12,381	190,243	0	0	-374	-171	0	-25	0	215,820
													PERCENT CHANGE: 34809.68%
ACCOUNT 931000 ADM & GENERAL RENTS													
BASE PERIOD	792	3,170	5,180	264	3,428	4,330	2,200	2,200	2,700	2,200	2,200	2,700	31,364
PRIOR PERIOD	2,680	825	4,060	2,282	3,553	2,324	5,720	2,305	-355	814	862	4,989	30,079
DIFFERENCE	-1,888	2,345	1,120	-2,018	-125	2,006	-3,520	-105	3,055	1,386	1,338	-2,289	1,285
													PERCENT CHANGE: 4.27%
ACCOUNT 932700 OR MRI AGG MISC PROPTY MAT													
BASE PERIOD	1,624	372	933	425	1,324	2,322	3,800	2,000	2,000	1,500	5,000	4,000	25,300
PRIOR PERIOD	916	-57	223	832	1,235	3,699	2,567	5,804	310	3,662	765	390	20,346
DIFFERENCE	708	429	710	-407	89	-1,377	1,233	-3,804	1,690	-2,162	4,235	3,610	4,954
													PERCENT CHANGE: 24.35%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 1 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 403000 DEPRECIATION EXPENSE													
FORECASTED PERIOD	707,068	707,068	708,060	710,069	712,078	714,087	716,096	718,105	720,114	722,123	724,132	726,141	8,585,141
BASE PERIOD	727,274	651,136	665,616	667,355	669,073	670,852	673,059	675,348	634,238	637,749	643,832	645,112	7,960,644
DIFFERENCE	-20,206	55,932	42,444	42,714	43,005	43,235	43,037	42,757	85,876	84,374	80,300	81,029	624,497
													7.84%
ACCOUNT 404430 AMORT REG ASSET - AFUDC													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	2,719	2,719	0	0	0	0	0	0	2,719	2,719	2,719	2,719	16,314
DIFFERENCE	-2,719	-2,719	0	0	0	0	0	0	-2,719	-2,719	-2,719	-2,719	-16,314
													-100.00%
ACCOUNT 406000 AMORT UT PLT ACQ ADJUST													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	1,801	1,803	0	0	0	0	0	0	1,801	1,801	1,801	1,801	10,808
DIFFERENCE	-1,801	-1,803	0	0	0	0	0	0	-1,801	-1,801	-1,801	-1,801	-10,808
													-100.00%
ACCOUNT 407000 AMORT PROPERTY LOSSES													
FORECASTED PERIOD	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	410,580
BASE PERIOD	35,957	34,349	34,215	34,215	34,215	34,215	34,215	34,215	83,574	40,714	35,957	35,957	471,798
DIFFERENCE	-1,742	-134	0	0	0	0	0	0	-49,359	-6,499	-1,742	-1,742	-61,218
													-12.98%
ACCOUNT 408030 OTHER GENERAL TAXES													
FORECASTED PERIOD	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	74,800
BASE PERIOD	6,862	37,817	6,000	6,000	6,000	6,000	6,000	6,000	10,015	7,811	6,862	6,862	112,229
DIFFERENCE	-862	-31,817	0	0	0	0	0	0	-4,015	989	-862	-862	-37,429
													-33.35%
ACCOUNT 408100 REAL & PERSON PROP TAXES													
FORECASTED PERIOD	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	2,160,000
BASE PERIOD	-61,914	212,152	180,000	180,000	180,000	180,000	180,000	180,000	195,058	195,058	195,058	523,569	2,338,981
DIFFERENCE	241,914	-32,152	0	0	0	0	0	0	-15,058	-15,058	-15,058	-343,569	-178,981
													-7.65%
ACCOUNT 408110 GROSS INC & RECPTS TAXES													
FORECASTED PERIOD	7,903	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	107,728
BASE PERIOD	0	0	7,903	7,903	7,903	7,903	7,903	7,903	0	0	0	0	47,418
DIFFERENCE	7,903	9,075	1,172	1,172	1,172	1,172	1,172	1,172	9,075	9,075	9,075	9,075	60,310
													127.19%
ACCOUNT 408140 FEDERAL UNEMPLOYMENT TAX													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	9	5,398	0	0	0	0	0	0	45	24	41	38	5,555
DIFFERENCE	-9	-5,398	0	0	0	0	0	0	-45	-24	-41	-38	-5,555
													-100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 408160													
FORECASTED PERIOD	43,843	47,236	41,329	45,047	44,204	48,049	43,954	46,098	47,745	42,427	47,745	47,480	545,157
BASE PERIOD	33,322	36,933	39,739	43,314	42,504	46,201	42,263	44,325	29,262	37,015	28,669	39,110	462,657
DIFFERENCE	10,521	10,303	1,590	1,733	1,700	1,848	1,691	1,773	18,483	5,412	19,076	8,370	82,500
													PERCENT CHANGE: 17.83%
ACCOUNT 408180													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	22	6,855	0	0	0	0	0	0	-359	33	52	57	6,660
DIFFERENCE	-22	-6,855	0	0	0	0	0	0	359	-33	-52	-57	-6,660
													PERCENT CHANGE: -100.00%
ACCOUNT 409100													
FORECASTED PERIOD	80,886	44,406	29,641	47,226	34,669	36,141	54,500	121,997	107,110	114,704	106,586	61,269	839,135
BASE PERIOD	-219,105	1,903	-10,192	8,065	5,214	3,319	3,048	89,177	-258,165	194,233	76,053	-292,183	-398,633
DIFFERENCE	299,991	42,503	39,833	39,161	29,455	32,822	51,452	32,820	365,275	-79,529	30,533	353,452	1,237,768
													PERCENT CHANGE: -310.50%
ACCOUNT 409150													
FORECASTED PERIOD	326,263	183,859	126,487	194,938	146,060	151,788	223,251	485,978	428,031	457,590	425,992	249,599	3,399,936
BASE PERIOD	-1,527,637	8,848	-28,251	42,816	31,718	24,341	23,285	358,537	-1,181,403	715,563	354,377	1,489,377	311,571
DIFFERENCE	1,853,900	175,111	154,738	152,122	114,342	127,447	199,966	127,441	1,609,434	-257,973	71,615	-1,239,778	3,088,365
													PERCENT CHANGE: 991.22%
ACCOUNT 409160													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	-1,003,204	-1,003,204
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	1,003,204	1,003,204
													PERCENT CHANGE: -100.00%
ACCOUNT 409210													
FORECASTED PERIOD	-140	-9,570	-655	-1,542	-1,715	-2,471	-3,165	-534	-565	-710	-166	-304	-21,537
BASE PERIOD	-5,513	-4,409	-636	-1,497	-1,665	-2,399	-5,037	-518	0	209	-2,083	-2,083	-25,631
DIFFERENCE	5,373	-5,161	-19	-45	-50	-72	1,872	-16	-565	-919	1,917	1,779	4,094
													PERCENT CHANGE: -15.97%
ACCOUNT 409220													
FORECASTED PERIOD	-546	-37,251	-2,551	-6,003	-6,677	-9,619	-12,319	-2,077	-2,199	-2,762	-645	-1,184	-83,833
BASE PERIOD	-27,562	-20,503	-2,477	-5,828	-6,482	-9,338	-19,608	-2,017	0	1,046	-10,415	-10,415	-113,599
DIFFERENCE	27,016	-16,748	-74	-175	-195	-281	7,289	-60	-2,199	-3,808	9,770	9,231	29,766
													PERCENT CHANGE: -26.20%
ACCOUNT 410400													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	973	1,430	0	0	0	0	0	0	973	973	973	973	6,295
DIFFERENCE	-973	-1,430	0	0	0	0	0	0	-973	-973	-973	-973	-6,295
													PERCENT CHANGE: -100.00%

WITNESS RESPONSIBLE: M. MILLER / S. MILLER
SCHEDULE C-2.2(b)
PAGE 2 OF 19

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPRISED REVISED
WORKPAPER REFERENCE NO(S):
SCHEDULE C-2.2(b)
PAGE 3 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 410600													
DEF SIT-OTHER													
FORECASTED PERIOD	-35,331	-9,651	3,678	-11,586	1,629	6,567	-3,313	-38,702	-19,651	-24,610	-26,129	5,158	-151,941
BASE PERIOD	562,919	0	16,298	1,244	2,664	11,264	20,461	-35,139	325,062	-118,354	-41,954	-19,386	725,079
DIFFERENCE	-598,250	-9,651	-12,620	-12,830	-1,035	-4,697	-23,774	-3,563	-344,713	93,744	15,825	24,544	-877,020
													PERCENT CHANGE: -120.96%
ACCOUNT 410650													
DEF SIT-CURRENT													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	-3,358	0	0	0	0	0	0	0	0	0	0	-3,358
DIFFERENCE	0	3,358	0	0	0	0	0	0	0	0	0	0	3,358
													PERCENT CHANGE: -100.00%
ACCOUNT 410700													
DEF FIT-REG ASSET/LIAB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	12,216	13,993	0	0	0	0	0	0	12,216	12,216	12,216	12,216	75,073
DIFFERENCE	-12,216	-13,993	0	0	0	0	0	0	-12,216	-12,216	-12,216	-12,216	-75,073
													PERCENT CHANGE: -100.00%
ACCOUNT 410900													
DEF FIT-OTHER													
FORECASTED PERIOD	17,602	38,617	123,396	56,335	123,794	161,861	146,134	136,364	231,727	199,723	174,259	240,518	1,650,330
BASE PERIOD	1,239,443	0	78,635	15,511	29,889	83,304	136,675	49,299	1,454,216	-297,038	-169,090	-170,837	2,450,007
DIFFERENCE	-1,221,841	38,617	44,761	40,824	93,905	78,557	9,459	87,065	-1,222,489	496,761	343,349	411,355	-799,677
													PERCENT CHANGE: -32.64%
ACCOUNT 410950													
DEF FIT-CURRENT													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	-14,767	0	0	0	0	0	0	0	0	0	0	-14,767
DIFFERENCE	0	14,767	0	0	0	0	0	0	0	0	0	0	14,767
													PERCENT CHANGE: -100.00%
ACCOUNT 412210													
ITC RESTORED- 3%													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-638	-638	0	0	0	0	0	0	-638	-638	-638	-638	-3,828
DIFFERENCE	638	638	0	0	0	0	0	0	638	638	638	638	3,828
													PERCENT CHANGE: -100.00%
ACCOUNT 412220													
ITC RESTORED- 4%													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-525	-525	0	0	0	0	0	0	-525	-525	-525	-525	-3,150
DIFFERENCE	525	525	0	0	0	0	0	0	525	525	525	525	3,150
													PERCENT CHANGE: -100.00%
ACCOUNT 412230													
ITC RESTORED-10%													
FORECASTED PERIOD	-10,271	-628	-7,797	4,789	-9,565	-8,953	-4,891	-13,325	-20,315	956	-10,785	-4,012	-84,797
BASE PERIOD	-5,903	-5,903	-7,797	4,789	-9,565	-8,953	-4,891	-13,325	-5,903	-5,903	-5,903	-5,903	-75,160
DIFFERENCE	-4,368	5,275	0	0	0	0	0	0	-14,412	6,859	-4,882	1,891	-9,637
													PERCENT CHANGE: 12.83%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 4 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 415100													
MAJ REVENUES-OUTSIDE	0	0	0	0	0	0	0	0	0	0	0	0	0
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-167,971	-2,763	-137,356	-148,928	-148,928	-148,928	-148,928	-148,928	-137,356	-121,629	-140,728	-220,525	-790,972
DIFFERENCE	167,971	2,763	137,356	148,928	148,928	148,928	148,928	148,928	137,356	121,629	140,728	220,525	790,972
													PERCENT CHANGE:
													-100.00%
ACCOUNT 415110													
MAJ REVENUES-INSIDE	0	0	0	0	0	0	0	0	0	0	0	0	0
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-699	-2,875	-8,880	-8,880	-8,880	-8,880	-8,880	-8,880	-8,880	-8,880	-8,880	-8,880	-12,454
DIFFERENCE	699	2,875	8,880	8,880	8,880	8,880	8,880	8,880	8,880	8,880	8,880	8,880	12,454
													PERCENT CHANGE:
													-100.00%
ACCOUNT 416100													
MAJ EXPENSES-OUTSIDE	0	0	0	0	0	0	0	0	0	0	0	0	0
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	22,353	23,398	8,763	8,763	8,763	8,763	8,763	8,763	8,763	12,191	16,498	52,725	135,928
DIFFERENCE	-22,353	-23,398	-8,763	-8,763	-8,763	-8,763	-8,763	-8,763	-8,763	-12,191	-16,498	-52,725	-135,928
													PERCENT CHANGE:
													-100.00%
ACCOUNT 416110													
MAJ EXPENSES-INSIDE	0	0	0	0	0	0	0	0	0	0	0	0	0
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	200,751	2,783	126,775	143,748	143,748	143,748	143,748	143,748	126,775	160,592	143,748	157,195	791,844
DIFFERENCE	-200,751	-2,783	-126,775	-143,748	-143,748	-143,748	-143,748	-143,748	-126,775	-160,592	-143,748	-157,195	-791,844
													PERCENT CHANGE:
													-100.00%
ACCOUNT 419510													
OTHER INTEREST INCOME-IN	0	0	0	0	0	0	0	0	0	0	0	0	0
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-2,213	-1,569	-3,782	-3,782	-3,782	-3,782	-3,782	-3,782	-3,782	-3,782	-3,782	-3,782	-3,782
DIFFERENCE	2,213	1,569	3,782	3,782	3,782	3,782	3,782	3,782	3,782	3,782	3,782	3,782	3,782
													PERCENT CHANGE:
													-100.00%
ACCOUNT 420100													
AFUDC - EQUITY													
FORECASTED PERIOD	-56,815	-52,025	-62,084	-77,130	-97,387	-121,164	-148,928	-181,680	-217,270	-248,900	-273,261	-289,764	-1,826,608
BASE PERIOD	-15,815	-37,151	-33,334	-41,968	-50,625	-57,585	-63,929	-71,104	-79,934	-88,025	-96,199	-104,151	-441,820
DIFFERENCE	-41,000	-14,874	-28,750	-35,162	-46,762	-63,579	-84,999	-110,576	-137,336	-160,875	-177,062	-185,613	-1,384,788
													PERCENT CHANGE:
													313.43%
ACCOUNT 420210													
AFUDC - DEBT													
FORECASTED PERIOD	-25,802	-23,626	-28,194	-35,028	-44,318	-55,025	-67,633	-82,507	-98,670	-113,034	-124,097	-131,592	-829,526
BASE PERIOD	-2,262	-16,870	-15,138	-19,059	-22,991	-26,152	-29,032	-32,291	-35,426	-38,983	-42,741	-46,426	-194,699
DIFFERENCE	-23,540	-6,756	-13,056	-15,969	-21,327	-28,873	-38,601	-50,216	-63,244	-74,051	-81,356	-85,166	-634,827
													PERCENT CHANGE:
													326.06%
ACCOUNT 425100													
AMORT UT PLT ACQ ADJUST	0	0	0	0	0	0	0	0	0	0	0	0	0
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35	-210
DIFFERENCE	35	35	35	35	35	35	35	35	35	35	35	35	210
													PERCENT CHANGE:
													-100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPLOADED REVISED
WORKPAPER REFERENCE NO(s):

SCHEDULE C-2.2(b)
PAGE 5 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 425300													
AMORT PREFERRED STOCK EXP													
FORECASTED PERIOD	64	64	64	64	64	64	64	64	64	64	64	64	768
BASE PERIOD	64	64	64	64	64	64	64	64	64	64	64	64	768
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
ACCOUNT 426100													
DONATIONS													
FORECASTED PERIOD	1,300	62,315	6,489	18,282	18,025	21,455	16,156	5,953	5,459	6,334	1,339	3,275	166,382
BASE PERIOD	3,779	32,250	6,300	17,750	32,500	20,830	39,500	5,780	4,493	5,387	4,176	13,531	186,276
DIFFERENCE	-2,479	30,065	189	532	-14,475	625	-23,344	173	966	947	-2,837	-10,256	-19,894
PERCENT CHANGE:													-10.68%
ACCOUNT 426200													
OTHER INCOME DEDUCTIONS													
FORECASTED PERIOD	400	53,686	1,455	412	2,767	8,498	22,207	515	1,390	2,268	670	412	94,680
BASE PERIOD	1,150	52,754	1,413	400	2,686	8,250	21,560	500	6,395	4,392	1,737	848	102,085
DIFFERENCE	-750	932	42	12	81	248	647	15	-5,005	-2,124	-1,067	-436	-7,405
PERCENT CHANGE:													-7.25%
ACCOUNT 427100													
INTEREST LTD-OUT-REG													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	137,713	137,713	0	0	0	0	0	0	137,713	137,713	137,713	137,713	826,278
DIFFERENCE	-137,713	-137,713	0	0	0	0	0	0	-137,713	-137,713	-137,713	-137,713	-826,278
PERCENT CHANGE:													-100.00%
ACCOUNT 427110													
INTEREST LTD-OUT-TFB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-1,632	0	0	0	0	0	0	0	0	0	0	0	-1,632
DIFFERENCE	1,632	0	0	0	0	0	0	0	0	0	0	0	1,632
PERCENT CHANGE:													-100.00%
ACCOUNT 427120													
INTEREST LTD - INSIDE													
FORECASTED PERIOD	515,828	515,828	515,828	496,080	529,580	529,580	529,580	529,580	529,580	529,580	624,080	624,080	6,471,204
BASE PERIOD	251,541	257,154	442,117	424,369	471,728	471,728	471,728	471,728	257,154	257,154	257,154	257,154	4,290,709
DIFFERENCE	264,287	258,674	73,711	73,711	57,852	57,852	57,852	57,852	272,426	272,426	366,926	366,926	2,180,495
PERCENT CHANGE:													50.82%
ACCOUNT 428000													
AMORT DEBT DISCOUNT & EXP													
FORECASTED PERIOD	12,217	12,217	12,217	12,217	12,967	12,967	12,967	12,967	12,967	12,967	12,967	12,967	152,604
BASE PERIOD	6,009	6,009	7,134	7,244	12,217	12,217	12,217	12,217	6,009	6,009	6,009	6,009	99,300
DIFFERENCE	6,208	6,208	5,083	4,973	750	750	750	750	6,958	6,958	6,958	6,958	53,304
PERCENT CHANGE:													53.68%
ACCOUNT 431200													
OTHER INTEREST EXPENSE													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	2,457	0	0	0	0	0	0	0	0	0	1,599	0	4,056
DIFFERENCE	-2,457	0	0	0	0	0	0	0	0	0	-1,599	0	-4,056
PERCENT CHANGE:													-100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILINGS: X ORIGINAL UPDATED REVISED
 WORKPAPER REFERENCE NO(s):
 SCHEDULE C-2.2(b)
 PAGE 6 OF 19
 WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 433100													
INTEREST ON BANK DEBT													
FORECASTED PERIOD	6,697	14,767	19,913	13,250	14,561	34,053	53,945	75,931	94,501	116,042	67,685	9,302	520,647
BASE PERIOD	37,878	35,471	6,627	16,251	27,709	35,095	39,819	42,513	31,664	32,354	31,522	31,985	368,888
DIFFERENCE	-31,181	-20,704	13,286	-3,001	-13,148	-1,042	14,126	33,418	62,837	83,688	36,163	-22,683	151,759
													41.14%
ACCOUNT 437100													
DIV DEC PREF STK-OUTSIDE													
FORECASTED PERIOD	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	459,900
BASE PERIOD	37,219	38,320	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	458,789
DIFFERENCE	1,106	5	0	0	0	0	0	0	0	0	0	0	1,111
													0.24%
ACCOUNT 438200													
DIV DEC COMMON STK - IN													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	1,253,913	0	0	0	0	0	0	0	689,652	0	0	0	1,943,565
DIFFERENCE	-1,253,913	0	0	0	0	0	0	0	-689,652	0	0	0	-1,943,565
													-100.00%
ACCOUNT 461000													
DOMESTIC SEWER SERV BILLED													
FORECASTED PERIOD	-20,673	-23,467	-22,309	-22,081	-21,348	-21,048	-22,133	-21,803	-22,222	-23,165	-20,420	-19,966	-260,635
BASE PERIOD	-24,047	-25,648	-22,309	-22,081	-21,348	-21,048	-22,133	-21,803	-25,851	-19,087	-29,247	-23,227	-277,829
DIFFERENCE	3,374	2,181	0	0	0	0	0	0	3,629	-4,078	8,827	3,261	17,194
													-6.19%
ACCOUNT 461100													
RES SALES BILLED METERED													
FORECASTED PERIOD	-2,436,813	-2,465,340	-2,328,755	-2,374,013	-2,355,906	-2,513,492	-2,679,443	-3,068,892	-3,083,000	-2,987,613	-2,882,269	-2,659,908	-31,835,464
BASE PERIOD	-1,931,832	-2,098,466	-1,928,074	-2,009,161	-1,991,446	-2,145,709	-2,307,993	-2,688,885	-2,402,430	-2,746,802	-2,011,655	-2,290,126	-26,552,579
DIFFERENCE	-505,001	-366,874	-400,681	-364,852	-364,460	-367,783	-371,450	-380,007	-680,570	-240,811	-870,614	-369,782	-5,282,885
													19.90%
ACCOUNT 461110													
RES SALES UNBILL METERED													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	38,525	-2,085	0	0	0	0	0	0	56,091	-196,074	144,356	4,773	45,586
DIFFERENCE	-38,525	2,085	0	0	0	0	0	0	-56,091	196,074	-144,356	-4,773	-45,586
													-100.00%
ACCOUNT 461200													
CCM SALES BILLED METERED													
FORECASTED PERIOD	-1,089,471	-1,017,107	-1,010,372	-1,066,641	-1,043,077	-1,122,654	-1,175,497	-1,338,934	-1,375,834	-1,376,006	-1,343,804	-1,225,904	-14,185,301
BASE PERIOD	-858,917	-877,125	-826,227	-903,791	-880,771	-958,797	-1,010,612	-1,170,708	-1,247,024	-1,247,024	-966,022	-999,070	-11,792,140
DIFFERENCE	-230,554	-139,982	-184,145	-162,850	-162,306	-163,857	-164,885	-168,226	-282,758	-128,982	-377,782	-226,834	-2,393,161
													20.29%
ACCOUNT 461210													
CCM SALES UNBILL METERED													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-78,702	130,334	0	0	0	0	0	0	35,787	-139,563	106,092	1,788	55,736
DIFFERENCE	78,702	-130,334	0	0	0	0	0	0	-35,787	139,563	-106,092	-1,788	-55,736
													-100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 7 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 461300													
IND SALES BILLED METERED													
FORECASTED PERIOD	-144,289	-137,242	-136,212	-127,453	-141,216	-132,583	-150,948	-149,909	-164,794	-190,180	-171,464	-151,700	-1,797,990
BASE PERIOD	-101,056	-97,741	-110,531	-105,520	-119,283	-110,650	-129,015	-127,976	-121,161	-153,135	-99,279	-113,226	-1,388,573
DIFFERENCE	-43,233	-39,501	-25,681	-21,933	-21,933	-21,933	-21,933	-21,933	-43,633	-37,045	-72,185	-38,474	-409,417
													PERCENT CHANGE: 29.48%
ACCOUNT 461310													
IND SALES UNBILL METERED													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	11,178	7,072	0	0	0	0	0	0	5,067	-20,162	9,556	-620	12,091
DIFFERENCE	-11,178	-7,072	0	0	0	0	0	0	-5,067	20,162	-9,556	620	-12,091
													PERCENT CHANGE: -100.00%
ACCOUNT 461400													
MISC SALES BILLED METERED													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-822	-195	0	0	0	0	0	0	-16,623	5,535	-2,835	-91	-15,031
DIFFERENCE	822	195	0	0	0	0	0	0	16,623	-5,535	2,835	91	15,031
													PERCENT CHANGE: -100.00%
ACCOUNT 462000													
PRIV FIR PROT SER BILLED													
FORECASTED PERIOD	-100,152	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-1,204,882
BASE PERIOD	-94,103	-90,185	-83,930	-84,347	-84,765	-85,182	-85,599	-86,017	-85,077	-88,087	-90,127	-89,790	-1,047,209
DIFFERENCE	-6,049	-10,245	-16,500	-16,083	-15,665	-15,248	-14,831	-14,413	-15,353	-12,343	-10,303	-10,640	-157,673
													PERCENT CHANGE: 15.06%
ACCOUNT 462100													
PRIV FIR PROT SER UNBILL													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	2,514	195	0	0	0	0	0	0	11,081	-16,089	12,066	-12,043	-2,276
DIFFERENCE	-2,514	-195	0	0	0	0	0	0	-11,081	16,089	-12,066	12,043	2,276
													PERCENT CHANGE: -100.00%
ACCOUNT 462210													
INDUSTRIAL WASTE SERVICE													
FORECASTED PERIOD	-1,587	-1,323	-1,419	-1,317	-1,272	-1,152	-1,170	-1,467	-1,444	-1,433	-1,719	-1,721	-17,024
BASE PERIOD	-2,908	-2,174	-1,419	-1,317	-1,272	-1,152	-1,170	-1,467	-1,313	-6,759	-3,083	-2,193	-26,227
DIFFERENCE	1,321	851	0	0	0	0	0	0	-131	5,326	1,364	472	9,203
													PERCENT CHANGE: -35.09%
ACCOUNT 463000													
PUB FIRE PROT SER BILLED													
FORECASTED PERIOD	-209,187	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-2,551,120
BASE PERIOD	-183,777	-183,386	-180,118	-180,743	-180,430	-180,743	-181,056	-181,369	-182,010	-181,639	-182,108	-182,104	-2,178,545
DIFFERENCE	-25,410	-29,517	-33,098	-32,785	-32,473	-32,160	-31,847	-31,534	-30,893	-31,264	-30,795	-30,799	-372,575
													PERCENT CHANGE: 17.10%
ACCOUNT 463100													
PUB FIRE PROT SER UNBILL													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	6,242	0	0	0	0	0	0	0	19,329	-43,523	30,234	-30,403	-18,121
DIFFERENCE	-6,242	0	0	0	0	0	0	0	-19,329	43,523	-30,234	30,403	18,121
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(s):
SCHEDULE C-2.2 (b)
PAGE 8 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 463300													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	0	0	0	0	0	0	0	410	0	0	0	410
DIFFERENCE	0	0	0	0	0	0	0	0	-410	0	0	0	-410
													PERCENT CHANGE: -100.00%
ACCOUNT 464200													
FORECASTED PERIOD	-379,253	-267,909	-284,954	-250,997	-326,629	-326,034	-281,521	-456,257	-411,679	-461,527	-446,153	-326,175	-4,219,088
BASE PERIOD	-251,049	-227,882	-234,533	-207,576	-283,208	-282,613	-238,100	-412,835	-367,278	-343,041	-326,784	-274,725	-3,449,624
DIFFERENCE	-128,204	-40,027	-50,421	-43,421	-43,421	-43,421	-43,421	-43,422	-44,401	-118,486	-119,369	-51,450	-769,464
													PERCENT CHANGE: 22.31%
ACCOUNT 464210													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-78,914	123,868	0	0	0	0	0	0	63,705	-41,252	-75,758	39,466	31,115
DIFFERENCE	78,914	-123,868	0	0	0	0	0	0	-63,705	41,252	75,758	-39,466	-31,115
													PERCENT CHANGE: -100.00%
ACCOUNT 466000													
FORECASTED PERIOD	-102,631	-106,702	-91,446	-91,357	-95,243	-90,385	-114,922	-167,741	-139,549	-162,231	-130,073	-106,155	-1,398,435
BASE PERIOD	-88,358	-85,534	-79,583	-79,494	-83,379	-78,522	-103,059	-155,878	-112,742	-121,362	-90,150	-89,316	-1,167,377
DIFFERENCE	-14,273	-21,168	-11,863	-11,863	-11,864	-11,863	-11,863	-11,863	-26,807	-40,869	-39,923	-16,839	-231,058
													PERCENT CHANGE: 19.79%
ACCOUNT 466100													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	9,525	19,133	0	0	0	0	0	0	3,230	-14,200	10,794	-26,085	2,397
DIFFERENCE	-9,525	-19,133	0	0	0	0	0	0	-3,230	14,200	-10,794	26,085	-2,397
													PERCENT CHANGE: -100.00%
ACCOUNT 471100													
FORECASTED PERIOD	-17,500	-17,496	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-209,996
BASE PERIOD	-16,800	-16,696	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-14,284	-18,540	-17,191	-17,582	-206,093
DIFFERENCE	-700	-800	0	0	0	0	0	0	-3,216	1,040	-309	82	-3,903
													PERCENT CHANGE: 1.89%
ACCOUNT 471200													
FORECASTED PERIOD	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-691,476
BASE PERIOD	-41,256	-43,013	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-65,274	-83,669	-56,877	-54,965	-690,792
DIFFERENCE	-16,367	-14,610	0	0	0	0	0	0	7,651	26,046	-746	-2,658	-684
													PERCENT CHANGE: 0.10%
ACCOUNT 472000													
FORECASTED PERIOD	-7,187	-7,197	-7,197	-7,196	-7,196	-7,196	-7,196	-7,196	-7,196	-7,196	-7,196	-7,196	-86,345
BASE PERIOD	-8,892	-7,303	-7,197	-7,197	-7,197	-7,197	-7,197	-7,197	-10,624	-12,303	-11,560	-8,892	-102,756
DIFFERENCE	1,705	106	0	1	1	1	1	1	3,428	5,107	4,364	1,696	16,411
													PERCENT CHANGE: -15.97%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILINGS: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(s):

SCHEDULE C-2.2(b)
PAGE 9 OF 19
WITNESS RESPONSIBLE: H. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 474100													
BILL & COLL SERV FOR OTH													
FORECASTED PERIOD	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-903,528
BASE PERIOD	-78,103	-78,121	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-71,876	-86,024	-73,058	-80,729	-919,675
DIFFERENCE	2,809	2,827	0	0	0	0	0	0	-3,418	10,730	-2,236	5,435	16,147
													PERCENT CHANGE: -1.76%
ACCOUNT 474300													
MISCELLANEOUS													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-768	-950	0	0	0	0	0	0	823	324	184	7,631	7,244
DIFFERENCE	768	950	0	0	0	0	0	0	-823	-324	-184	-7,631	-7,244
													PERCENT CHANGE: -100.00%
ACCOUNT 602000													
PURCHASED WATER													
FORECASTED PERIOD	40,500	40,700	39,450	40,800	41,900	42,350	43,600	45,850	47,850	47,350	40,700	38,150	509,260
BASE PERIOD	38,130	37,627	37,800	39,650	40,750	41,200	42,450	44,650	53,614	37,545	74,118	41,358	528,892
DIFFERENCE	2,370	3,073	1,650	1,150	1,150	1,150	1,150	1,200	-5,764	9,805	-33,418	-3,208	-19,692
													PERCENT CHANGE: -3.72%
ACCOUNT 603100													
MISCELLANEOUS SS EXPENSES													
FORECASTED PERIOD	8,625	10,558	9,448	12,008	11,530	10,278	13,748	9,563	12,093	8,873	11,548	14,318	132,590
BASE PERIOD	9,672	16,482	8,470	11,035	9,835	8,510	13,475	9,255	10,817	8,911	10,246	9,661	126,369
DIFFERENCE	-1,047	-5,924	978	973	1,695	1,768	273	308	1,276	-38	1,302	4,657	6,221
													PERCENT CHANGE: 4.92%
ACCOUNT 610000													
SS ORDIN MAINT SUPR & ENG													
FORECASTED PERIOD	466,736	503,171	440,358	479,789	470,592	511,362	467,757	490,668	507,984	451,745	507,984	506,017	5,804,163
BASE PERIOD	45,957	74,305	422,971	460,981	451,874	491,146	449,181	471,210	30,482	-15,273	32,417	145,189	3,060,440
DIFFERENCE	420,779	428,866	17,387	18,808	18,718	20,216	18,576	19,458	477,502	467,018	475,567	360,828	2,743,723
													PERCENT CHANGE: 89.65%
ACCOUNT 611100													
OR MD SS STRUCT & IMP MAT													
FORECASTED PERIOD	9,100	10,560	10,010	10,560	29,810	24,310	15,510	27,060	10,010	10,560	10,010	10,560	178,060
BASE PERIOD	4,777	12,223	9,100	9,600	27,100	22,100	14,100	24,600	4,457	7,114	5,143	12,652	152,966
DIFFERENCE	4,323	-1,663	910	960	2,710	2,210	1,410	2,460	5,553	3,446	4,867	-2,092	25,094
													PERCENT CHANGE: 16.40%
ACCOUNT 613120													
AMORT DEF EXP LAK RIV & OTH													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	483	483	0	0	0	0	0	0	967	483	483	483	3,382
DIFFERENCE	-483	-483	0	0	0	0	0	0	-967	-483	-483	-483	-3,382
													PERCENT CHANGE: -100.00%
ACCOUNT 622100													
POWER PRODUCTION EXP.													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	1,975	0	0	0	0	0	0	0	0	0	0	0	1,975
DIFFERENCE	-1,975	0	0	0	0	0	0	0	0	0	0	0	-1,975
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 10 OF 19

WITNESS RESPONSIBLE: H. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 623110 POWER PURCH FOR PUMP ELEC													
FORECASTED PERIOD	715	715	715	715	715	715	715	715	715	715	715	715	8,580
BASE PERIOD	22,535	15,770	715	715	715	715	715	715	18,047	18,664	15,824	28,757	123,887
DIFFERENCE	-21,820	-15,055	0	0	0	0	0	0	-17,332	-17,949	-15,109	-28,042	-115,307
													PERCENT CHANGE: -93.07%
ACCOUNT 623210 FUEL PURCH FOR PUMP OTHER													
FORECASTED PERIOD	175,413	198,339	175,413	180,253	217,196	227,391	262,998	328,804	310,162	346,770	301,107	268,980	3,046,977
BASE PERIOD	223,455	70,536	169,900	174,665	210,000	219,754	253,956	317,457	259,976	344,917	111,226	186,208	2,542,050
DIFFERENCE	6,109	127,803	5,513	5,588	7,196	7,637	9,042	11,347	50,186	1,853	189,881	82,772	504,927
													PERCENT CHANGE: 19.86%
ACCOUNT 624100 PUMPING EXPENSE													
FORECASTED PERIOD	1,500	220	220	220	220	1,650	220	220	220	220	220	220	5,350
BASE PERIOD	12	0	200	200	200	1,500	200	200	0	0	0	0	2,512
DIFFERENCE	1,488	220	20	20	20	150	20	20	220	220	220	220	2,838
													PERCENT CHANGE: 112.98%
ACCOUNT 626500 MISC PUMPING EXP ELECTRIC													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-182	0	0	0	0	0	0	0	0	33	96	88	35
DIFFERENCE	182	0	0	0	0	0	0	0	0	-33	-96	-88	-35
													PERCENT CHANGE: -100.00%
ACCOUNT 630200 OR MV PUMP SUP & ENS ELEC													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	4,635	4,036	0	0	0	0	0	0	3,584	7,590	4,724	5,816	30,385
DIFFERENCE	-4,635	-4,036	0	0	0	0	0	0	-3,584	-7,590	-4,724	-5,816	-30,385
													PERCENT CHANGE: -100.00%
ACCOUNT 633200 OR MV PUMP EQPT MAINT ELEC													
FORECASTED PERIOD	11,700	6,820	6,820	6,820	10,560	6,820	72,820	39,820	6,820	6,820	10,560	6,820	193,200
BASE PERIOD	2,697	6,576	6,200	6,200	9,600	6,200	66,200	36,200	13,622	7,205	5,581	3,744	170,025
DIFFERENCE	9,003	244	620	620	960	620	6,620	3,620	-6,802	-385	4,979	3,076	23,175
													PERCENT CHANGE: 13.63%
ACCOUNT 640000 WT OPERATION SUPERV & ENS													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	41,184	40,713	0	0	0	0	0	0	41,596	59,791	41,079	40,946	265,309
DIFFERENCE	-41,184	-40,713	0	0	0	0	0	0	-41,596	-59,791	-41,079	-40,946	-265,309
													PERCENT CHANGE: -100.00%
ACCOUNT 641100 GENERAL CHEMICALS													
FORECASTED PERIOD	124,876	135,936	114,943	120,736	122,399	145,666	136,624	156,540	165,937	156,022	139,844	129,547	1,649,070
BASE PERIOD	95,161	114,814	108,193	116,316	118,018	140,345	131,522	150,595	171,563	231,970	126,162	132,139	1,636,798
DIFFERENCE	29,715	21,122	6,750	4,420	4,381	5,321	5,102	5,945	-5,626	-75,948	13,682	-2,592	12,272
													PERCENT CHANGE: 0.75%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 11 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 642300													
GENERAL WT EXPENSES													
FORECASTED PERIOD	17,625	14,306	20,445	13,655	19,814	13,646	20,249	13,790	13,901	18,295	12,539	13,896	192,161
BASE PERIOD	18,800	16,861	19,275	12,875	18,625	12,925	19,175	13,025	14,391	23,857	10,892	15,895	196,596
DIFFERENCE	-1,175	-2,555	1,170	780	1,189	721	1,074	765	-490	-5,562	1,647	-1,999	-4,435
													PERCENT CHANGE: -2.26%
ACCOUNT 643100													
MISC WT EXPENSES-CURRENT													
FORECASTED PERIOD	4,663	14,432	8,834	9,824	7,133	8,496	5,819	6,027	11,833	7,348	4,927	7,165	96,501
BASE PERIOD	7,234	11,292	8,602	9,507	6,826	8,452	5,566	5,780	2,942	6,872	2,531	3,512	79,116
DIFFERENCE	-2,571	3,140	232	317	307	44	253	247	8,891	476	2,396	3,653	17,385
													PERCENT CHANGE: 21.97%
ACCOUNT 643300													
WASTE DISPOSAL EXP (CUR)													
FORECASTED PERIOD	11,800	6,221	12,660	7,157	6,221	12,660	6,221	12,660	6,923	12,660	6,221	6,923	108,327
BASE PERIOD	133,490	17,474	16,800	11,625	10,725	16,800	10,725	16,800	13,442	15,148	10,806	3,759	277,594
DIFFERENCE	-121,690	-11,253	-4,140	-4,468	-4,504	-4,140	-4,504	-4,140	-6,519	-2,488	-4,585	3,164	-169,267
													PERCENT CHANGE: -60.98%
ACCOUNT 643310													
AMORT WASTE DISPOSAL EXP													
FORECASTED PERIOD	8,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	14,000	14,000	14,000	14,000	155,500
BASE PERIOD	8,438	8,438	8,000	8,000	8,000	8,000	8,000	8,000	7,814	7,814	0	0	80,504
DIFFERENCE	-438	4,562	5,000	5,000	5,000	5,000	5,000	5,000	6,186	6,186	14,000	14,000	74,996
													PERCENT CHANGE: 92.54%
ACCOUNT 650000													
OR MNT WT SUPR & ENG													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	4,491	4,882	0	0	0	0	0	0	7,503	8,094	7,547	8,769	41,286
DIFFERENCE	-4,491	-4,882	0	0	0	0	0	0	-7,503	-8,094	-7,547	-8,769	-41,286
													PERCENT CHANGE: -100.00%
ACCOUNT 651100													
OR MNT WT STRUCT & IMP MAT													
FORECASTED PERIOD	4,333	61,633	9,693	7,573	6,513	4,393	4,393	4,393	4,393	13,933	4,393	4,393	130,036
BASE PERIOD	1,799	49,313	9,333	7,333	6,333	4,333	4,333	4,333	2,290	3,380	2,268	3,573	98,621
DIFFERENCE	2,534	12,320	360	240	180	60	60	60	2,103	10,553	2,125	820	31,415
													PERCENT CHANGE: 31.85%
ACCOUNT 651120													
AMORT DEF EXP WT STRUCT													
FORECASTED PERIOD	12,700	12,700	11,800	11,800	11,800	11,800	11,800	11,800	11,800	9,210	9,210	9,210	135,630
BASE PERIOD	12,993	12,993	12,700	12,700	12,700	12,700	12,700	12,700	13,264	13,264	12,993	9,663	151,370
DIFFERENCE	-293	-293	-900	-900	-900	-900	-900	-900	-1,464	-4,054	-3,783	-453	-15,740
													PERCENT CHANGE: -10.40%
ACCOUNT 661200													
STORAGE FACILITIES LABOR													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	92,423	94,056	0	0	0	0	0	0	60,003	87,883	70,596	66,819	471,780
DIFFERENCE	-92,423	-94,056	0	0	0	0	0	0	-60,003	-87,883	-70,596	-66,819	-471,780
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 12 OF 19

WITNESS RESPONSIBLE: H. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 662100													
T&D LINES EXPENSE													
FORECASTED PERIOD	11,330	11,778	11,778	11,778	11,778	11,778	11,778	11,778	11,778	11,778	11,778	11,778	140,888
BASE PERIOD	8,825	12,729	11,330	11,330	11,330	11,330	11,330	11,330	2,604	23,027	1,494	12,061	129,720
DIFFERENCE	2,505	-951	448	448	448	448	448	448	8,174	-11,249	10,284	-283	11,168
													8.61%
ACCOUNT 662200													
T&D LINES LABOR													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	54,964	53,915	0	0	0	0	0	0	51,015	80,694	53,680	55,336	349,604
DIFFERENCE	-54,964	-53,915	0	0	0	0	0	0	-51,015	-80,694	-53,680	-55,336	-349,604
													-100.00%
ACCOUNT 663300													
MISC METER EXPENSES													
FORECASTED PERIOD	9,150	7,423	7,423	7,423	7,423	7,423	7,423	12,223	12,223	12,223	7,723	9,823	107,903
BASE PERIOD	5,740	15,191	7,150	7,150	7,150	7,150	7,150	11,950	6,442	11,317	8,429	8,390	103,229
DIFFERENCE	3,410	-7,768	273	273	273	273	273	273	5,781	886	-706	1,433	4,674
													4.53%
ACCOUNT 665300													
MISC T&D EXPENSES-CURRENT													
FORECASTED PERIOD	12,053	11,811	20,211	12,861	14,893	11,811	11,811	10,761	10,761	10,761	10,761	11,286	149,781
BASE PERIOD	9,886	19,250	19,053	12,053	12,053	11,053	11,053	10,053	8,586	11,255	10,004	13,346	147,655
DIFFERENCE	2,167	-7,439	1,158	808	2,840	758	758	708	2,175	-504	757	-2,060	2,126
													1.44%
ACCOUNT 666000													
T&D REWITS													
FORECASTED PERIOD	300	315	315	315	315	315	315	315	315	315	315	315	3,765
BASE PERIOD	20,600	0	300	300	300	300	300	300	0	227	0	0	22,627
DIFFERENCE	-20,300	315	15	15	15	15	15	15	315	88	315	315	-18,862
													-83.36%
ACCOUNT 667100													
MISC SEMER T & D EXP													
FORECASTED PERIOD	500	525	525	525	525	525	525	525	525	525	525	525	6,275
BASE PERIOD	1,992	553	500	500	500	500	500	500	426	194	365	255	6,785
DIFFERENCE	-1,492	-28	25	25	25	25	25	25	99	331	160	270	-510
													-7.52%
ACCOUNT 670000													
OR MN T&D SUPR & ENS													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	2,661	1,956	0	0	0	0	0	0	3,872	5,296	3,173	8,641	25,589
DIFFERENCE	-2,661	-1,956	0	0	0	0	0	0	-3,872	-5,296	-3,173	-8,641	-25,589
													-100.00%
ACCOUNT 671100													
OR MN T&D STRUCT & IMP-HMT													
FORECASTED PERIOD	17,250	18,163	18,163	18,163	18,163	18,163	18,163	34,663	18,163	34,663	18,163	18,163	250,043
BASE PERIOD	16,582	18,346	17,250	17,250	17,250	17,250	17,250	32,250	26,291	24,402	30,288	10,349	244,758
DIFFERENCE	668	-183	913	913	913	913	913	2,413	-8,128	10,261	-12,125	7,814	5,285
													2.16%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 13 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 671200													
OR MN T&D STRUCT & IMP-LAB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	436	215	0	0	0	605	0	0	715	1,155	715	143	3,269
DIFFERENCE	-436	-215	0	0	0	-605	0	0	-715	-1,155	-715	-143	-3,269
													PERCENT CHANGE: -100.00%
ACCOUNT 672120													
AMORT DEF EXP RES & STANIC													
FORECASTED PERIOD	13,924	13,924	13,924	13,924	13,924	13,924	13,924	13,924	11,263	11,263	14,263	14,263	162,444
BASE PERIOD	13,823	13,823	15,973	15,973	10,924	10,924	10,924	10,924	13,823	13,823	13,823	13,823	163,629
DIFFERENCE	101	101	-2,049	-2,049	3,000	3,000	3,000	3,000	-2,560	-2,560	440	440	-1,185
													PERCENT CHANGE: -0.72%
ACCOUNT 673200													
OR MN T&D MAINS LAB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	20,054	15,839	0	0	0	0	0	0	25,597	31,404	19,447	17,896	130,237
DIFFERENCE	-20,054	-15,839	0	0	0	0	0	0	-25,597	-31,404	-19,447	-17,896	-130,237
													PERCENT CHANGE: -100.00%
ACCOUNT 675200													
OR MN SERVICES LAB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	11,042	13,376	0	0	0	0	0	0	16,354	24,681	14,113	11,257	90,823
DIFFERENCE	-11,042	-13,376	0	0	0	0	0	0	-16,354	-24,681	-14,113	-11,257	-90,823
													PERCENT CHANGE: -100.00%
ACCOUNT 676200													
OR MN METERS LAB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	7,763	13,551	0	0	0	0	0	0	7,978	-325	693	16,164	45,824
DIFFERENCE	-7,763	-13,551	0	0	0	0	0	0	-7,978	325	-693	-16,164	-45,824
													PERCENT CHANGE: -100.00%
ACCOUNT 677200													
OR MN HYDRANTS LAB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	6,488	6,161	0	0	0	0	0	0	9,793	13,756	7,030	6,220	49,448
DIFFERENCE	-6,488	-6,161	0	0	0	0	0	0	-9,793	-13,756	-7,030	-6,220	-49,448
													PERCENT CHANGE: -100.00%
ACCOUNT 678100													
OR MN OTHER T&D PLANT MAT													
FORECASTED PERIOD	18,100	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	24,000	334,600
BASE PERIOD	32,853	2,061	28,100	28,100	28,100	28,100	28,100	28,100	-34,035	-9,501	17,105	52,295	229,378
DIFFERENCE	-14,753	27,189	1,150	1,150	1,150	1,150	1,150	1,150	63,285	38,751	12,145	-28,295	105,222
													PERCENT CHANGE: 45.87%
ACCOUNT 678200													
OR MN OTHER T&D PLANT LAB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	546	794	0	0	0	0	0	0	2,062	1,829	1,376	1,061	7,668
DIFFERENCE	-546	-794	0	0	0	0	0	0	-2,062	-1,829	-1,376	-1,061	-7,668
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 14 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 902200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	42,575	38,153	0	0	0	0	0	0	47,579	65,633	40,511	45,766	280,217
DIFFERENCE	-42,575	-38,153	0	0	0	0	0	0	-47,579	-65,633	-40,511	-45,766	-280,217
													PERCENT CHANGE: -100.00%
ACCOUNT 903100													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	6,112	1,430	0	0	0	0	0	0	202	964	449	-84	9,073
DIFFERENCE	-6,112	-1,430	0	0	0	0	0	0	-202	-964	-449	84	-9,073
													PERCENT CHANGE: -100.00%
ACCOUNT 903200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	28,221	30,571	0	0	0	0	0	0	23,269	31,622	20,218	23,232	157,133
DIFFERENCE	-28,221	-30,571	0	0	0	0	0	0	-23,269	-31,622	-20,218	-23,232	-157,133
													PERCENT CHANGE: -100.00%
ACCOUNT 903300													
FORECASTED PERIOD	17,433	17,956	17,956	17,956	17,956	17,956	17,956	17,956	17,956	17,956	17,956	17,956	214,949
BASE PERIOD	20,410	15,529	17,433	17,433	17,433	17,433	17,433	17,433	27,547	18,329	22,430	18,969	227,812
DIFFERENCE	-2,977	2,427	523	523	523	523	523	523	-9,591	-373	-4,474	-1,013	-12,863
													PERCENT CHANGE: -5.65%
ACCOUNT 903520													
FORECASTED PERIOD	22,780	24,300	23,030	24,615	24,953	22,530	25,627	24,350	27,415	23,826	23,050	24,500	290,976
BASE PERIOD	25,251	32,076	22,380	23,950	29,300	27,380	24,975	23,700	22,378	26,879	35,117	26,131	319,517
DIFFERENCE	-2,471	-7,776	650	665	-4,347	-4,850	652	650	5,037	-5,053	-12,067	-1,631	-28,541
													PERCENT CHANGE: -8.93%
ACCOUNT 903521													
FORECASTED PERIOD	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000
BASE PERIOD	1,204	11,072	9,000	9,000	9,000	9,000	9,000	9,000	9,144	7,492	6,932	9,024	98,868
DIFFERENCE	7,796	-2,072	0	0	0	0	0	0	-144	1,508	2,068	-24	9,132
													PERCENT CHANGE: 9.24%
ACCOUNT 903523													
FORECASTED PERIOD	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	480,000
BASE PERIOD	40,130	47,677	40,000	40,000	40,000	40,000	40,000	40,000	40,499	49,040	39,208	47,152	503,706
DIFFERENCE	-130	-7,677	0	0	0	0	0	0	-499	-9,040	792	-7,152	-23,706
													PERCENT CHANGE: -4.71%
ACCOUNT 904000													
FORECASTED PERIOD	39,696	37,907	36,653	37,169	37,624	39,587	41,498	48,357	48,296	48,320	46,526	42,092	503,725
BASE PERIOD	26,967	4,355	30,325	31,439	31,901	33,821	35,691	42,445	20,359	23,415	32,305	134,914	447,937
DIFFERENCE	12,729	33,552	6,328	5,730	5,723	5,766	5,807	5,912	27,937	24,905	14,221	-92,822	55,788
													PERCENT CHANGE: 12.45%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 15 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. HILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 905100													
FORECASTED PERIOD	6,510	20,131	8,531	7,531	18,631	6,131	4,531	16,731	4,531	4,731	42,231	6,531	146,751
BASE PERIOD	6,858	4,308	8,410	7,410	17,510	6,010	4,410	15,610	17,187	4,286	2,528	18,303	112,830
DIFFERENCE	-348	15,823	121	121	1,121	121	121	1,121	-12,656	445	39,703	-11,772	33,921
													30.06%
													PERCENT CHANGE:
ACCOUNT 910110													
FORECASTED PERIOD	8,900	8,365	8,665	8,665	11,612	8,665	7,465	7,865	8,065	16,040	8,065	8,565	110,937
BASE PERIOD	168,350	9,658	8,600	8,600	11,450	8,600	7,400	7,800	4,738	6,142	10,576	-24,440	227,474
DIFFERENCE	-159,450	-1,293	65	65	162	65	65	65	3,327	9,898	-2,511	33,005	-116,537
													-51.23%
													PERCENT CHANGE:
ACCOUNT 920000													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	75,469	74,453	0	0	0	0	0	0	57,295	89,008	62,870	58,352	417,447
DIFFERENCE	-75,469	-74,453	0	0	0	0	0	0	-57,295	-89,008	-62,870	-58,352	-417,447
													-100.00%
													PERCENT CHANGE:
ACCOUNT 920520													
FORECASTED PERIOD	19,826	21,677	18,851	30,732	20,559	22,514	20,619	21,539	22,514	19,666	22,514	21,539	252,550
BASE PERIOD	8,046	17,468	18,126	19,936	19,769	21,647	19,826	20,711	15,134	50,641	17,025	17,491	245,820
DIFFERENCE	11,780	4,209	725	796	790	867	793	828	7,380	-30,975	5,489	4,048	6,730
													2.74%
													PERCENT CHANGE:
ACCOUNT 921100													
FORECASTED PERIOD	2,505	1,731	2,137	3,656	2,781	2,387	3,281	2,106	1,781	2,837	1,731	2,487	29,420
BASE PERIOD	19,228	2,152	2,105	3,605	2,755	2,355	3,255	2,055	-295	1,352	2,103	2,746	43,416
DIFFERENCE	-16,723	-421	32	51	26	32	26	51	2,076	1,485	-372	-259	-13,996
													-32.24%
													PERCENT CHANGE:
ACCOUNT 921200													
FORECASTED PERIOD	9,675	9,499	29,199	9,199	9,299	9,399	9,499	10,199	10,199	10,105	9,499	9,499	135,270
BASE PERIOD	7,686	12,436	29,175	9,175	9,275	9,375	9,475	10,175	9,868	10,092	11,728	9,953	138,413
DIFFERENCE	1,989	-2,937	24	24	24	24	24	24	331	13	-2,229	-454	-3,143
													-2.27%
													PERCENT CHANGE:
ACCOUNT 921210													
FORECASTED PERIOD	8,192	8,094	10,094	9,594	9,994	9,694	8,094	9,044	8,094	8,094	8,094	8,094	105,176
BASE PERIOD	9,829	2,424	10,192	9,692	10,092	9,792	8,192	9,142	7,012	9,218	6,183	6,763	98,531
DIFFERENCE	-1,637	5,670	-98	-98	-98	-98	-98	-98	1,082	-1,124	1,911	1,331	6,645
													6.74%
													PERCENT CHANGE:
ACCOUNT 921220													
FORECASTED PERIOD	4,868	5,501	6,216	5,991	5,791	5,541	5,976	5,176	5,441	5,791	5,516	5,516	67,324
BASE PERIOD	7,165	7,960	5,698	5,623	5,258	5,173	5,458	4,658	3,729	5,689	3,846	4,570	64,827
DIFFERENCE	-2,297	-2,459	518	368	533	368	518	518	1,712	1,102	1,670	946	2,497
													3.85%
													PERCENT CHANGE:

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 16 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 921250 OFFICE BUILDING OPERATION													
FORECASTED PERIOD	200	200	200	200	200	200	200	200	200	200	200	200	2,400
BASE PERIOD	103	16	200	200	200	200	200	200	-127	125	303	38	1,658
DIFFERENCE	97	184	0	0	0	0	0	0	327	75	-103	162	742
													PERCENT CHANGE: 44.75%
ACCOUNT 923100 SERVICE COMPANY CHARGES													
FORECASTED PERIOD	569,351	544,271	490,439	540,821	527,845	549,204	561,648	553,176	556,426	527,419	549,672	529,112	6,499,384
BASE PERIOD	716,929	597,095	564,011	608,267	595,259	594,030	604,358	581,106	482,704	753,665	507,919	570,758	7,176,101
DIFFERENCE	-147,578	-52,824	-73,572	-67,446	-67,414	-44,826	-42,710	-27,930	73,722	-226,246	41,753	-41,646	-676,717
													PERCENT CHANGE: -9.43%
ACCOUNT 923200 AUDITING SERVICES													
FORECASTED PERIOD	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
BASE PERIOD	6,002	4,537	6,000	6,000	6,000	6,000	6,000	6,000	3,308	13,811	6,535	4,625	74,818
DIFFERENCE	-2	1,463	0	0	0	0	0	0	2,692	-7,811	-535	1,375	-2,818
													PERCENT CHANGE: -3.77%
ACCOUNT 923300 LEGAL SERVICES													
FORECASTED PERIOD	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
BASE PERIOD	6	20,035	6,250	6,250	6,250	6,250	6,250	6,250	-8,772	8,087	14,822	-790	70,888
DIFFERENCE	6,244	-13,785	0	0	0	0	0	0	15,022	-1,837	-8,572	7,040	4,112
													PERCENT CHANGE: 5.80%
ACCOUNT 923500 OTHER SERVICES-CURRENT													
FORECASTED PERIOD	33,808	54,298	42,848	37,845	55,508	65,569	63,761	49,572	45,192	48,509	48,783	38,886	584,579
BASE PERIOD	35,270	36,100	40,758	36,008	53,066	61,501	60,041	50,711	42,230	41,182	20,408	27,793	505,068
DIFFERENCE	-1,462	18,198	2,090	1,837	2,442	4,068	3,720	-1,139	2,962	7,327	28,375	11,093	79,511
													PERCENT CHANGE: 15.74%
ACCOUNT 924000 PROPERTY INSURANCE													
FORECASTED PERIOD	3,000	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	38,750
BASE PERIOD	8,755	8,568	3,000	3,000	3,000	3,000	3,000	3,000	8,755	8,755	8,755	8,755	70,343
DIFFERENCE	-5,755	-5,318	250	250	250	250	250	250	-5,505	-5,505	-5,505	-5,505	-31,593
													PERCENT CHANGE: -44.91%
ACCOUNT 925110 WORKMENS COMP PREMIUM EXP													
FORECASTED PERIOD	9,822	10,306	10,306	10,306	10,306	10,306	10,306	10,306	10,306	10,306	10,306	10,306	123,188
BASE PERIOD	9,690	13,244	9,822	9,822	9,822	9,822	9,822	9,822	9,557	8,478	9,346	9,361	118,608
DIFFERENCE	132	-2,938	484	484	484	484	484	484	749	1,828	960	945	4,580
													PERCENT CHANGE: 3.86%
ACCOUNT 925300 INJURIES & DAMAGES EXP													
FORECASTED PERIOD	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
BASE PERIOD	0	280	1,500	1,500	1,500	1,500	1,500	1,500	100	0	0	0	9,380
DIFFERENCE	1,500	1,220	0	0	0	0	0	0	1,400	1,500	1,500	1,500	8,620
													PERCENT CHANGE: 91.90%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 17 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 925400													
GENERAL LIABILITY													
FORECASTED PERIOD	52,250	56,667	56,667	56,667	56,667	56,667	56,667	56,667	56,667	56,667	56,667	56,667	675,587
BASE PERIOD	86,558	30,148	52,250	52,250	52,250	52,250	52,250	52,250	33,950	-51,655	33,950	33,950	480,401
DIFFERENCE	-34,308	26,519	4,417	4,417	4,417	4,417	4,417	4,417	22,717	108,322	22,717	22,717	195,186
													40.63%
ACCOUNT 926100													
ACCRUED OPEB EXPENSE													
FORECASTED PERIOD	40,463	37,945	37,945	37,945	37,945	37,945	37,945	37,945	37,945	37,945	37,945	37,945	457,858
BASE PERIOD	57,475	42,365	40,463	40,463	40,463	40,463	40,463	40,463	57,312	50,763	55,848	56,428	562,969
DIFFERENCE	-17,012	-4,420	-2,518	-2,518	-2,518	-2,518	-2,518	-2,518	-19,367	-12,818	-17,903	-18,483	-105,111
													-18.67%
ACCOUNT 926110													
GROUP INSURANCE PREM EXP													
FORECASTED PERIOD	97,358	106,121	106,121	106,121	106,121	106,121	106,121	106,121	106,121	106,121	106,121	106,121	1,264,689
BASE PERIOD	92,284	98,272	97,358	97,358	97,358	97,358	97,358	97,358	85,514	72,129	82,585	85,412	1,100,344
DIFFERENCE	5,074	7,849	8,763	8,763	8,763	8,763	8,763	8,763	20,607	33,992	23,536	20,709	164,345
													14.94%
ACCOUNT 926200													
OTHER WELFARE EXPENSES													
FORECASTED PERIOD	4,750	3,506	6,500	4,000	300	800	300	2,500	9,500	3,000	1,000	4,000	37,150
BASE PERIOD	10,174	3,506	6,500	4,000	300	800	300	2,500	3,226	1,492	763	3,967	37,528
DIFFERENCE	-5,424	-6	0	0	0	0	0	0	6,274	1,508	-2,967	-378	37,528
													-1.01%
ACCOUNT 926220													
ESOP CONTRIBUTIONS EXPENSE													
FORECASTED PERIOD	500	600	600	600	600	600	600	600	600	600	600	600	7,100
BASE PERIOD	0	0	500	500	500	500	500	500	0	0	0	0	3,000
DIFFERENCE	500	600	100	100	100	100	100	100	600	600	600	600	4,100
													136.67%
ACCOUNT 926250													
401-K CONTRIBUTIONS EXPENSE													
FORECASTED PERIOD	3,767	3,908	3,544	3,899	3,871	4,238	3,918	4,051	4,238	3,757	4,238	4,051	47,480
BASE PERIOD	5,803	7,113	3,407	3,749	3,722	4,075	3,767	3,896	5,271	6,432	5,818	6,090	59,143
DIFFERENCE	-2,036	-3,205	137	150	149	163	151	155	-1,033	-2,675	-1,580	-2,039	-11,663
													-19.72%
ACCOUNT 926400													
PENSION PLAN EXPENSE													
FORECASTED PERIOD	37,977	32,271	32,271	32,271	32,271	32,271	32,271	32,271	32,271	32,271	32,271	32,271	392,958
BASE PERIOD	65,022	40,060	37,977	37,977	37,977	37,977	37,977	37,977	63,540	57,455	63,360	63,952	581,251
DIFFERENCE	-27,045	-7,789	-5,706	-5,706	-5,706	-5,706	-5,706	-5,706	-31,269	-25,184	-31,089	-31,681	-188,293
													-32.39%
ACCOUNT 926600													
OTHER PENSION PLAN EXPENSE													
FORECASTED PERIOD	3,515	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,515
BASE PERIOD	5,795	4,442	3,470	3,518	3,564	3,564	3,515	3,539	3,965	5,846	4,143	3,846	49,158
DIFFERENCE	-2,280	-1,442	-470	-518	-564	-564	-515	-539	-965	-2,846	-1,143	-846	-12,643
													-25.72%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)
PAGE 18 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 928100 AMORT EXP RATE PROCEEDINGS													
FORECASTED PERIOD	74,530	74,530	74,530	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	636,087
BASE PERIOD	30,086	30,086	30,091	30,091	30,091	30,091	30,091	30,091	30,086	30,549	30,086	30,086	361,525
DIFFERENCE	44,444	44,444	44,439	15,742	15,742	15,742	15,742	15,742	15,747	15,284	15,747	15,747	274,562
													75.95%
ACCOUNT 928400 AMORT EXP RATE PROCEEDINGS													
FORECASTED PERIOD	12,234	6,301	11,451	14,541	8,361	11,451	33,081	21,751	18,661	11,451	6,301	6,301	161,885
BASE PERIOD	18,374	6,223	11,117	14,117	8,117	11,117	32,117	21,117	31,974	11,800	128	0	166,201
DIFFERENCE	-6,140	78	334	424	244	334	964	634	-13,313	-349	6,173	6,301	-4,316
													-2.60%
ACCOUNT 930130 OTHER GENERAL EXPENSE													
FORECASTED PERIOD	350	559	52	391	211	340	252	375	33	300	28	0	2,891
BASE PERIOD	-252,562	-507	50	385	205	330	250	364	15,774	24,794	21,898	41,736	-147,283
DIFFERENCE	252,912	1,066	2	6	6	10	2	11	-15,741	-24,494	-21,870	-41,736	150,174
													-101.96%
ACCOUNT 930200 AMORTIZE MISC CHARGES													
FORECASTED PERIOD	0	0	0	0	0	0	4,300	0	0	0	0	0	4,300
BASE PERIOD	0	0	0	0	0	0	4,300	0	0	0	0	0	4,300
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													0.00%
ACCOUNT 930210 MISC GENERAL EXP-CURRENT													
FORECASTED PERIOD	15,309	17,213	25,819	26,798	10,718	44,407	23,693	11,348	13,202	18,085	11,133	10,627	228,352
BASE PERIOD	17,844	14,228	25,359	26,309	10,709	43,609	23,309	11,309	6,810	16,209	10,626	7,195	213,516
DIFFERENCE	-2,535	2,985	460	489	9	798	384	39	6,392	1,876	507	3,432	14,836
													6.95%
ACCOUNT 930230 AMORT MISC GENERAL EXP													
FORECASTED PERIOD	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	27,600
BASE PERIOD	2,156	2,156	2,300	2,300	2,300	8,300	2,300	2,300	2,110	2,110	2,026	2,334	32,692
DIFFERENCE	144	144	0	0	0	-6,000	0	0	190	190	274	-34	-5,092
													-15.58%
ACCOUNT 930260 MEALS & TRAVEL EXPENSES-TAVABL													
FORECASTED PERIOD	1,490	1,515	3,618	2,690	1,565	2,068	2,415	1,890	1,565	1,618	1,515	2,168	24,117
BASE PERIOD	1,477	1,555	3,590	2,756	1,540	2,040	2,390	1,956	806	1,585	1,665	2,463	23,823
DIFFERENCE	13	-40	28	-66	25	28	25	-66	759	33	-150	-295	294
													1.23%
ACCOUNT 930600 TRANSPORTATION EXPENSES													
FORECASTED PERIOD	58,320	58,850	70,850	58,850	69,850	58,850	58,850	58,850	53,029	58,850	58,850	58,850	728,670
BASE PERIOD	68,053	28,631	70,320	58,320	68,820	58,320	58,320	58,320	53,029	44,884	50,469	38,228	655,714
DIFFERENCE	-9,733	30,219	530	530	1,030	530	530	530	5,821	13,966	8,381	20,622	72,956
													11.13%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILINGS: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(s):

SCHEDULE C-2.2(b)
PAGE 19 OF 19
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 930850													
MISC GEN EXP-DIRECTORS FEES													
FORECASTED PERIOD	0	4,500	0	0	4,500	0	0	4,500	0	0	4,500	0	18,000
BASE PERIOD	1,500	3,000	0	0	4,500	0	0	4,500	0	0	3,000	1,500	18,000
DIFFERENCE	-1,500	1,500	0	0	0	0	0	0	0	0	1,500	-1,500	0
													PERCENT CHANGE:
													0.00%
ACCOUNT 930880													
MISC GEN EXP-COMPANY DUES													
FORECASTED PERIOD	4,315	250	0	33,400	250	0	4,900	250	0	4,400	250	1,545	49,560
BASE PERIOD	1,390	1,459	15	32,315	265	15	4,815	265	1,390	1,390	1,390	1,390	46,099
DIFFERENCE	2,925	-1,209	-15	1,085	-15	-15	85	-15	-1,390	3,010	-1,140	155	3,461
													PERCENT CHANGE:
													7.51%
ACCOUNT 930890													
MISC GEN EXP-OTHER													
FORECASTED PERIOD	700	1,206	506	2,566	5,656	4,860	1,433	603	706	2,566	506	3,206	24,514
BASE PERIOD	4,170	108	500	2,500	5,500	4,750	1,400	600	4,425	249	295	3,803	28,300
DIFFERENCE	-3,470	1,098	6	66	156	110	33	3	-3,719	2,317	211	-597	-3,786
													PERCENT CHANGE:
													-13.38%
ACCOUNT 930900													
TAX PENALTY													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	190,243	0	0	0	0	0	0	0	42,185	42,185	-3,607	-12,381	216,440
DIFFERENCE	-190,243	0	0	0	0	0	0	0	-42,185	-42,185	3,607	12,381	-216,440
													PERCENT CHANGE:
													-100.00%
ACCOUNT 931000													
ADM & GENERAL RENTS													
FORECASTED PERIOD	2,200	2,700	2,200	2,200	2,700	2,200	2,200	2,700	2,200	2,200	2,700	2,200	28,400
BASE PERIOD	3,428	4,330	2,200	2,200	2,700	2,200	2,200	2,700	792	3,170	5,180	264	31,364
DIFFERENCE	-1,228	-1,630	0	0	0	0	0	0	1,408	-970	-2,480	1,936	-2,964
													PERCENT CHANGE:
													-9.45%
ACCOUNT 932700													
OR MV A&G MISC PROPTY MAT													
FORECASTED PERIOD	1,500	5,000	3,800	2,000	2,000	1,500	5,000	4,000	1,500	2,000	1,500	1,500	31,300
BASE PERIOD	1,324	2,322	3,800	2,000	2,000	1,500	5,000	4,000	1,624	372	933	425	25,300
DIFFERENCE	176	2,678	0	0	0	0	0	0	-124	1,628	567	1,075	6,000
													PERCENT CHANGE:
													23.72%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.