

SCHEDULE D

SUMMARY OF ADJUSTMENTS TO OPERATING INCOME

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>
D-1	Summary of Adjustments to Operating Income
D-2.1	Detailed Adjustments
D-2.2	Detailed Adjustments
D-2.3	Detailed Adjustments
D-2.4	Detailed Adjustments
D-3	Summary of Jurisdictional Factors
D-4	Jurisdictional Statistics
D-5	Explanation of Change in Jurisdictional Procedures

For electronic version, see KAW_APP_EX37D_043007.pdf

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1
Page 1 of 19
Witness Responsible: M.A. Millier, S. A. Millier

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL X_ UPDATED X_ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1/D-2.2 (TOTAL COMPANY)

Line No.	Account Number	Description	Base Period	Adj. D-1	Adj. D-2	Adj. D-3	Total Adjustments
			Sch D-2.1	Sch D-2.2	Sch D-2.2	Sch D-2.2	
Water Revenues							
1		Residential - Billed	\$ 26,552,578	\$ 301,517	\$ -	\$ -	\$301,517
2	461100	Residential - Unbilled	\$ (45,585)	\$ 45,585	\$ -	\$ -	45,585
3	461200	Commercial - Billed	\$ 11,792,139	\$ 947,048	\$ -	\$ -	947,048
4	461300	Commercial - Unbilled	\$ (55,735)	\$ 55,735	\$ -	\$ -	55,735
5	461400	Industrial - Billed	\$ 1,388,572	\$ 134,335	\$ -	\$ -	134,335
6	461500	Industrial - Unbilled	\$ (12,092)	\$ 12,092	\$ -	\$ -	12,092
7	461600	Miscellaneous - Billed	\$ 15,032	\$ (15,032)	\$ -	\$ -	(15,032)
8	461700	Miscellaneous - Unmetered	\$ -	\$ -	\$ -	\$ -	0
9	461800	Private Fire - Billed	\$ 1,049,486	\$ (136,508)	\$ -	\$ -	(136,508)
10	461900	Private Fire - Unbilled	\$ -	\$ -	\$ -	\$ -	0
11	462000	Public Fire - Billed	\$ 2,196,664	\$ (235,595)	\$ -	\$ -	(235,595)
12	462100	Public Fire - Unbilled	\$ -	\$ -	\$ -	\$ -	0
13	462200	OPA - Billed	\$ 3,449,213	\$ 331,872	\$ -	\$ -	331,872
14	462300	OPA - Unbilled	\$ (31,114)	\$ 31,114	\$ -	\$ -	31,114
15	462400	Sales for Resale - Billed	\$ 1,167,377	\$ (148,933)	\$ -	\$ -	(148,933)
16	462500	Sales for Resale - Unbilled	\$ (2,397)	\$ 2,397	\$ -	\$ -	2,397
17	465100	Total Water Revenues	47,464,138	1,325,627	0	0	1,325,627
18							
19							
Sewer Revenues							
20		Residential - Billed	165,063	(165,063)	0	0	(165,063)
21	461000	Residential - Unbilled	0	0	0	0	0
22	461100	Commercial - Billed	85,622	(85,622)	0	0	(85,622)
23	461200	Commercial - Unbilled	0	0	0	0	0
24	461300	Industrial - Billed	18,863	(18,863)	0	0	(18,863)
25	462210	Industrial - Unbilled	0	0	0	0	0
26	462110	Total Sewer Revenues	269,548	(269,548)	0	0	(269,548)
27							
28							
29							
OTHER OPERATING REVENUES							
30		Reconnection Charges/Activation Fees	205,805	0	684,929	0	684,929
31	471100	Other Miscellaneous Service Revenues	680,212	0	(688,624)	0	(688,624)
32	471200	Rents from Water Property	102,756	0	(16,411)	0	(16,411)
33	472000	Billing & Collection Services	919,675	0	(16,147)	0	(16,147)
34	474100	Other Water Revenues	(7,246)	0	7,246	0	7,246
35	474300	AFUDC	0	0	1,858,197	0	1,858,197
36		TOTAL OTHER OPERATING REVENUES	1,911,202	0	(9,007)	1,858,197	1,849,190
37							
38							
39		TOTAL OPERATING REVENUES	\$49,644,888	\$1,056,079	(\$9,007)	\$1,858,197	\$2,905,269
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KENTUCKY-AMERICAN WATER COMPANY
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SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1
Page 3 of 19
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): SCH D-2.3 (TOTAL COMPANY)

Line No	Account Number	Description	Base Period	Adj D-4	Adj D-5	Adj D-6	Adj D-7	Adj D-8	Adj D-9	Adj D-10	Adj D-11	Adj D-12	Total
1			Col1	Sch D-2.3 Col2	Sch D-2.3 Col3	Sch D-2.3 Col4	Sch D-2.3 Col5	Sch D-2.3 Col6	Sch D-2.3 Col7	Sch D-2.3 Col8	Sch D-2.3 Col9	Sch D-2.3 Col10	Adjustments
		SOURCE OF SUPPLY EXP [SS]											
2	600000	Operation Supervision & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	601100	Operation Expenses	\$1,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	601200	Operation Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	602000	Purchased Water	\$528,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	603100	Miscellaneous Expenses	\$33,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	603120	Amort Misc Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	603200	Miscellaneous Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	604000	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	610000	Maint Supervision & Engineering Ord	\$116	(\$116)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(116)
11	610010	Maint Supervision & Engineering Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	611100	Maint Struc & Improv-Materials Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	611110	Maint Struc & Improv-Materials Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	611200	Maint Struc & Improv-Labor Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	611210	Maint Struc & Improv-Labor Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	612100	Maint Col & Imp Res-Materials Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	612110	Maint Col & Imp Res-Materials Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	612120	Amort Col & Imp Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	612200	Maint Col & Imp Res-Labor Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	612210	Maint Col & Imp Res-Labor Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	613100	Maint Lake, River & Other Intakes-Mat Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	613110	Maint Lake, River & Other Intakes-Mat Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	613120	Amort Lake, River & Other Intakes	\$3,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	613200	Maint Lake, River & Other Intakes-Lab Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	613210	Maint Lake, River & Other Intakes-Lab Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	616100	Maint Supply Mains-Materials Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	616110	Maint Supply Mains-Materials Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	616200	Maint Supply Mains-Labor Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	616210	Maint Supply Mains-Labor Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	617100	Maint Misc Water Source Plant-Mat Ord	\$144,129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	617110	Maint Misc Water Source Plant-Mat Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	617200	Maint Misc Water Source Plant-Labor Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	617210	Maint Misc Water Source Plant-Labor Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34													
35													
36			712,042	(116)	0	0	0	0	0	0	0	0	(116)
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TOTAL SS EXPENSES

KENTUCKY-AMERICAN WATER COMPANY
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SCHEDULE D-1
Page 9 of 19
Witness Responsible: M.A. Millorr, S. A. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED _____ REVISED _____
WORKPAPER REFERENCE NO(S): : SCH D-2.3 (TOTAL COMPANY)

Line No.	Account Number	Description	Base Period	Adj D-4 Sch D-2.3	Adj D-5 Sch D-2.3	Adj D-6 Sch D-2.3	Adj D-7 Sch D-2.3	Adj D-8 Sch D-2.3	Adj D-9 Sch D-2.3	Adj D-10 Sch D-2.3	Adj D-11 Sch D-2.3	Adj D-12 Sch D-2.3	Total	Adjustments
ADMINISTRATIVE & GENERAL EXP(A&G) - CONT														
REGULATORY COMMISSION EXPENSES														
2	928100	Amort Expense of Rate Proceedings	\$361,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$76,331)	\$0	(\$76,331)	0
3	928110	Amort Serv Study Exp Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
4	928200	Tax Savings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
5	928300	Amort of Other Regulatory Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
6	928400	Other Regulatory Expenses - Current	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000	\$0	\$7,000	0
7	930200	Amort Misc Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
8	930210	Misc General Expenses Current	\$603,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
9	930220	Amort Orig Cost Study	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	930230	Amort Misc General Expenses	\$32,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
11	930240	Misc Gen Exp - Community Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12	930250	Amort Plant Expansion Study	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	930260	Meals & Travel Expenses - Taxable	\$23,822	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
14	930270	Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
15	930290	Data Processing Communication Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
16	930300	Research & Development Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
17	930380	Research & Development Exp - Ser Co	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
18	930500	Non-deductible Penalties	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
19	930510	Lobbying Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
20	930600	Transportation Expenses	\$648,579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
21	930610	Transportation Exp (A&B)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
22	930620	Transportation Cap (C&R)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23	930630	Transportation Cap (H)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
24	930680	Misc Gen Exp - Company Dues	\$46,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
25	930980	Misc Gen Exp - Other	\$262,740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
26	931000	Rents	\$31,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
27	932100	Maint A&G Struc & Improv-Material Ord	\$109,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
28	932110	Maint A&G Struc & Improv-Material Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
29	932120	Amort A&G Struc & Improv	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
30	932200	Maint A&G Struc & Improv-Labor Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
31	932210	Maint A&G Struc & Improv-Labor Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
32	932300	Maint A&G Office Furniture-Material Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
33	932310	Maint A&G Office Furniture-Material Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
34	932400	Maint A&G Office Furniture-Labor Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
35	932410	Maint A&G Office Furniture-Labor Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
36	932500	Maint A&G Communication Equip-Material	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
37	932600	Maint A&G Com Equip-Labor Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
38	932610	Maint A&G Com Equip-Labor Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
39	932700	Maint A&G Misc Property-Material Ord	\$25,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
40	932710	Maint A&G Misc Property-Material Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
41	932800	Maint A&G Misc Property-Labor Ord	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
42	932810	Maint A&G Misc Property-Labor Prg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
43		Total A & G Expenses	14,458,365	80,633	0	0	0	(929,393)	219,465	(77,517)	(69,331)	1,981	(774,152)	0
44		Total O & M Expenses	\$27,551,952	\$674,705	\$388,981	(\$123,015)	(\$91,299)	(\$929,393)	\$219,465	(\$77,517)	(\$69,331)	\$1,981	(\$5,412)	0

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SCHEDULE D-1
Page 10 of 19
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): SCH D-2.3 (TOTAL COMPANY)

Line No.	Line Number	Description	Base Period	Adj D-4	Adj D-5	Adj D-6	Adj D-7	Adj D-8	Adj D-9	Adj D-10	Adj D-11	Adj D-12	Total	Adjustments
			Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3		
2	08	Operation Labor Expenses	\$5,643,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$674,705	\$0
3	24	Maintenance Labor Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Total Labor	\$5,643,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$674,705	\$0
7		Total Operation Expenses	\$25,364,165	\$113,114	\$388,981	(\$123,015)	(\$91,299)	(\$929,383)	\$219,465	(\$77,517)	(\$69,331)	\$1,981	(\$567,003)	\$51,591
8		Total Maintenance Expenses	\$2,187,827	\$561,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total O & M Expenses	\$27,551,992	\$674,705	\$388,981	(\$123,015)	(\$91,299)	(\$929,383)	\$219,465	(\$77,517)	(\$69,331)	\$1,981	(\$567,003)	\$51,591
16	08	Labor	\$5,643,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$674,705	\$0
17	09	Purchased Water	\$528,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	10	Fuel and Power	\$2,597,295	\$0	\$388,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$388,981	\$0
19	11	Chemicals	\$1,628,233	\$0	\$0	(\$123,015)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	12	Waste Disposal	\$353,536	\$0	\$0	\$0	(\$91,299)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	13	Management Fees	\$7,176,100	\$0	\$0	\$0	\$0	(\$929,383)	\$0	\$0	\$0	\$0	\$0	\$0
22	14	Group Insurance	\$1,668,447	\$0	\$0	\$0	\$0	\$0	\$219,465	\$0	\$0	\$0	\$219,465	\$0
23	15	Pension	\$681,250	\$0	\$0	\$0	\$0	\$0	\$0	(\$77,517)	\$0	\$0	(\$77,517)	\$0
24	16	Regulatory Expense	\$361,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$69,331)	\$0	(\$69,331)	\$0
25	17	Insurance Other than Group	\$669,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,981	\$1,981	\$0
26	18	Customer Accounting	\$1,433,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	19	Rents	\$53,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	20	General Office Expense	\$499,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	21	Miscellaneous	\$3,045,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	22	Other Maintenance	\$1,311,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	25													
32		Total O & M Expenses	\$27,551,992	\$674,705	\$388,981	(\$123,015)	(\$91,299)	(\$929,383)	\$219,465	(\$77,517)	(\$69,331)	\$1,981	(\$567,003)	\$51,591
33		State Income Tax Impact	6.00%	(\$40,482)	(\$23,339)	\$7,361	\$5,478	\$55,763	(\$13,168)	\$4,651	\$4,160	(\$119)	\$325	\$325
34		Federal Income Tax Impact	35.00%	(\$250,315)	(\$144,312)	\$45,639	\$33,872	\$344,801	(\$81,422)	\$28,759	\$25,722	(\$735)	\$2,008	\$2,008
35		Net Operating Income Impact		(\$383,908)	(\$221,330)	\$59,995	\$51,949	\$528,819	(\$124,875)	\$44,107	\$39,449	(\$1,127)	\$3,079	\$3,079

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SCHEDULE D-1
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DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED _____ REVISED _____
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TOTAL COMPANY)

Line No.	Account Number	Description	Base Period	Adj D-13 Sch D-2.3	Adj D-14 Sch D-2.3	Adj D-15 Sch D-2.3	Adj D-16 Sch D-2.3	Adj D-17 Sch D-2.3	Adj D-18 Sch D-2.3	Total Adjustments	Grand Total Adjustments
		PUMPING EXPENSES									
2	620200	Operation Sup & Eng-Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	620300	Operation Sup & Eng-Other	0	0	0	0	0	0	0	0	0
4	622100	Power Production Expenses	0	0	0	0	0	0	0	0	0
5	622200	Power Production Labor	0	0	0	0	0	0	0	0	0
6	623110	Power Purchased for Pumping-Elec	2,597,296	0	0	0	0	0	0	0	388,981
7	623120	Power Purchased for Pumping-Elec Adj	0	0	0	0	0	0	0	0	0
8	623210	Power Purchased for Pumping-Other	0	0	0	0	0	0	0	0	0
9	624200	Pumping Labor-Electric	0	0	0	0	0	0	0	0	0
10	624300	Pumping Labor-Other	0	0	0	0	0	0	0	0	0
11	624500	Pumping Expenses-Electric	0	0	0	0	0	0	0	0	0
12	624600	Pumping Expenses-Other	0	0	0	0	0	0	0	0	0
13	626200	Misc Pumping Labor-Electric	0	0	0	0	0	0	0	0	0
14	626300	Misc Pumping Labor-Other	0	0	0	0	0	0	0	0	0
15	626500	Misc Pumping Expenses-Electric	2,616	0	0	(2,616)	0	0	0	(2,616)	(2,616)
16	626600	Misc Pumping Expenses-Other	0	0	0	0	0	0	0	0	0
17	627200	Rents-Electric	0	0	0	0	0	0	0	0	0
18	627300	Rents-Other	0	0	0	0	0	0	0	0	0
19	630200	Maint Sup & Eng-Electric Ord	62,241	0	0	0	0	0	0	0	274,913
20	630210	Maint Sup & Eng-Electric Prg	0	0	0	0	0	0	0	0	0
21	630300	Maint Sup & Eng-Other Ord	0	0	0	0	0	0	0	0	0
22	630310	Maint Sup & Eng-Other Prg	0	0	0	0	0	0	0	0	0
23	631100	Maint Pumping Struc & Improv-Material Ord	0	0	0	0	0	0	0	0	0
24	631110	Maint Pumping Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0
25	631200	Maint Pumping Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0
26	631210	Maint Pumping Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0
27	632100	Maint Power Production Equip-Mat Ord	0	0	0	0	0	0	0	0	0
28	632110	Maint Power Production Equip-Mat Prg	0	0	0	0	0	0	0	0	0
29	632200	Maint Power Production Equip-Lab Ord	0	0	0	0	0	0	0	0	0
30	632210	Maint Power Production Equip-Lab Prg	0	0	0	0	0	0	0	0	0
31	633200	Maint Pumping Equip-Material-Electric Ord	0	0	0	0	0	0	0	0	0
32	633210	Maint Pumping Equip-Material-Electric Prg	0	0	0	0	0	0	0	0	0
33	633300	Maint Pumping Equip-Material-Other Ord	0	0	0	0	0	0	0	0	0
34	633310	Maint Pumping Equip-Material-Other Prg	0	0	0	0	0	0	0	0	0
35	633500	Maint Pumping Equip-Labor-Electric Ord	0	0	0	0	0	0	0	0	0
36	633510	Maint Pumping Equip-Labor-Electric Prg	0	0	0	0	0	0	0	0	0
37	633600	Maint Pumping Equip-Labor-Other Ord	0	0	0	0	0	0	0	0	0
38	633610	Maint Pumping Equip-Labor-Other Prg	0	0	0	0	0	0	0	0	0
39		TOTAL PUMPING EXPENSES	2,662,153	0	0	(2,616)	0	0	0	(2,616)	661,278

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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1
Page 19 of 19
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): SCH D-2.3 (TOTAL COMPANY)

Line No.	Account Number	Description	Base Period	Adj D-19 Sch D-2.4	Adj D-20 Sch D-2.4	Adj D-21 Sch D-2.4	Total Adjustment
1	403000	Depreciation	\$6,529,727	(\$491,074)	\$0	\$0	\$0
2	403100	Depreciation - CIAC	(\$599,396)	\$599,396	\$0	\$0	\$0
3			\$7,930,331	\$108,322	\$0	\$0	\$108,322
4							
5							
6		State Income Tax Impact	6.00%	(\$6,499)	\$0	\$0	(\$6,499)
7		Federal Income Tax Impact	35.00%	(\$40,187)	\$0	\$0	(\$40,187)
8		Net Operating Income Impact		\$537,760	\$0	\$0	\$537,760
9							
10		AMORTIZATION EXPENSE					
11	404100	Amortization Lim Term UI Plant	\$0	\$0	\$0	\$0	\$0
12	404110	Amortization Franchise Expense	\$0	\$0	\$0	\$0	\$0
13	404430	Amortization Regulatory Asset - AFUDC	\$16,314	\$0	\$9,414	\$0	\$9,414
14	406000	Amortization Utility Plant Acquisition Adj	\$10,807	\$0	\$2,244	\$0	\$2,244
15	407000	Amortization Property Losses	\$471,799	\$0	(\$59,607)	\$0	(\$59,607)
16		TOTAL AMORTIZATION	\$498,920	\$0	(\$47,949)	\$0	(\$47,949)
17							
18		State Income Tax Impact	6.00%	\$0	\$2,877	\$0	\$2,877
19		Federal Income Tax Impact	35.00%	\$0	\$17,789	\$0	\$17,789
20		Net Operating Income Impact		\$0	\$27,283	\$0	\$27,283
21							
22							
23							
24		TAXES, OTHER THAN INCOME					
25	408100	Real & Personal Property Taxes	\$2,338,982	\$0	\$0	\$715,097	\$715,097
26	408110	Gross Income & Receipts Taxes	\$47,418	\$0	\$0	\$37,746	\$37,746
27	408120	Invested Capital Tax	\$0	\$0	\$0	\$0	\$0
28	408030	Other General Taxes	\$112,230	\$0	\$0	(\$112,230)	(\$112,230)
29	408140	FUTA	\$5,516	\$0	\$0	\$11,561	\$11,561
30	408150	FUTA Capitalized - (A Work Order)	\$0	\$0	\$0	(\$11,124)	(\$11,124)
31	408040	FUTA Capitalized - (H Work Order)	\$0	\$0	\$0	\$0	\$0
32	408050	FUTA Capitalized - (C & R Work Order)	\$0	\$0	\$0	\$0	\$0
33	408160	FICA	\$461,453	\$0	\$0	\$121,661	\$121,661
34	408170	FICA Capitalized - (A Work Order)	\$0	\$0	\$0	(\$106,399)	(\$106,399)
35	408060	FICA Capitalized - (H Work Order)	\$0	\$0	\$0	\$0	\$0
36	408070	FICA Capitalized - (C & R Work Order)	\$0	\$0	\$0	\$0	\$0
37	408180	SUTA	\$6,610	\$0	\$0	\$5,593	\$5,593
38	408190	SUTA Capitalized - (A Work Order)	\$0	\$0	\$0	(\$6,953)	(\$6,953)
39	408080	SUTA Capitalized - (H Work Order)	\$0	\$0	\$0	\$0	\$0
40	408090	SUTA Capitalized - (C & R Work Order)	\$0	\$0	\$0	\$0	\$0
41	408220	Environmental Tax	\$2,972,209	\$0	\$0	\$654,952	\$654,952
42							
43							
44		State Income Tax Impact	6.00%	\$0	(\$39,297)	\$0	(\$39,297)
45		Federal Income Tax Impact	35.00%	\$0	\$215,479	\$0	\$215,479
46		Net Operating Income Impact		\$0	\$176,182	\$0	\$176,182
47							
48							
49							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.1
Page 1 of 3
Witness Responsible: S.A. Miller

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

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	Billed Revenues Adjustment D-1		
2	To adjust Residential billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
3		WIP-2	\$26,854,095
4			<u>26,552,578</u>
5			<u>\$301,517</u>
6			
7	To adjust Commercial billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
8		WIP-2	\$12,739,187
9			<u>11,792,139</u>
10			<u>\$947,048</u>
11			
12	To adjust Industrial billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
13		WIP-2	\$1,522,907
14			<u>1,388,572</u>
15			<u>\$134,335</u>
16			
17	To adjust Other Public Authority billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
18		WIP-2	\$3,781,085
19			<u>3,449,213</u>
20			<u>\$331,872</u>
21			
22	To adjust Sales For Resale (OWU) billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
23		WIP-2	\$1,018,444
24			<u>1,167,377</u>
25			<u>(\$148,933)</u>
26			
27	To adjust Public Fire Service billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
28		WIP-2	\$1,961,069
29			<u>2,195,664</u>
30			<u>(\$235,595)</u>
31			
32	To adjust Private Fire Service billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
33		WIP-2	\$912,978
34			<u>1,049,486</u>
35			<u>(\$136,508)</u>
36			
37	To adjust Miscellaneous billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
38		WIP-2	\$0
39			<u>15,032</u>
40			<u>(\$15,032)</u>
41			
42			
43	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.		
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Total Billed Water Revenue Adjustment

\$1,178,704

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.1
Page 2 of 3
Witness Responsible: S.A. Miller

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

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	To eliminate the net change in Residential water unbilled accrued utility revenues recorded during the base period.		
3		WIP-2	\$0
4			(45,585)
5			\$45,585
6			
7	To eliminate the net change in Commercial water unbilled accrued utility revenues recorded during the base period.		
8		WIP-2	\$0
9			(55,735)
10			\$55,735
11			
12	To eliminate the net change in Industrial water unbilled accrued utility revenues recorded during the base period.		
13		WIP-2	\$0
14			(12,092)
15			\$12,092
16			
17	To eliminate the net change in Other Public Authority water unbilled accrued utility revenues recorded during the base period.		
18		WIP-2	\$0
19			(31,114)
20			\$31,114
21			
22	To eliminate the net change in Sales for Resale (OWU) water unbilled accrued utility revenues recorded during the base period.		
23		WIP-2	\$0
24			(2,397)
25			\$2,397
26			
27			
28		WIP-2	\$0
29			0
30			\$0
31			
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43	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.		
44			\$146,923
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.1
Page 3 of 3
Witness Responsible: S.A. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-2 (TOTAL COMPANY)

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1	Billed Revenues Adjustment D-1		
2	To eliminate Residential billed sewer revenue for forecasted test period.		
3			
4		W/P-2	\$0
5			<u>165,063</u>
6			<u>(\$165,063)</u>
7	To eliminate Commercial billed sewer revenue for the forecasted test period.		
8		W/P-2	\$0
9			<u>85,622</u>
10			<u>(\$85,622)</u>
11			
12	To eliminate Industrial billed sewer revenue for the forecasted test period.		
13		W/P-2	\$0
14			<u>18,863</u>
15			<u>(\$18,863)</u>
16			
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43	The purpose of each adjustment is to eliminate the sewer revenue for the forecasted test period.		
44			<u>(269,548)</u>
45			<u>\$1,056,079</u>
46			
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.2
Page 1 of 1
Witness Responsible: S.A. Miller

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

Line No.	Purpose and Description of Adjustment	Other Revenues, Adjustment D-2	Workpaper Reference	Amount
1				
2	To adjust Activations Fees which were included in the base period under other misc service revenues.	RECONNECTION FEES/ACTIVATION FEES	WIP-2	\$890,734
3	This also includes an adjustment for reconnection fees.	Forecasted Amount		205,805
4		Base Period Amount		\$684,929
5		Pro Forma Adjustment		
6				
7	To adjust Returned Check Charges for the forecasted test period level of bad checks and reflect an adjustment for activation fees.	OTHER MISC SERV REVENUES	WIP-2	\$21,588
8		Forecasted Amount		690,212
9		Base Period Amount		(\$668,624)
10		Pro Forma Adjustment		
11				
12	To adjust for all other revenues for more current information. This includes an adjustment for billing and collecting for landfill services for the Lexington-Fayette Urban County Government and the reconnection fees.	OTHER REVENUES	WIP-2	\$989,873
13		Forecasted Amount		1,015,185
14		Base Period Amount		(\$25,312)
15		Pro Forma Adjustment		
16				
17		Total Other Revenue Adjustment		(\$9,007)
18				
19				
20				
21				
22	To reflect AFUDC above the line based on the overall rate of return and qualifying CWIP.	AFUDC Adjustment D-3	WIP-2	\$1,858,197
23	This includes the gross-up of the equity piece of AFUDC per SFAS 109.	AFUDC ABOVE THE LINE		0
24		Forecasted Amount		\$1,858,197
25		Base Period Amount		0
26		Pro Forma Adjustment		\$1,858,197
27				
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The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.3
Page 1 of 2
Witness Responsible: S.A. Miller

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

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	Labor expense is being adjusted to reflect an increase due to union wage contracts and an increase of 3% for non-union employees to become effective April 1, 2007 and 2008.	<u>Labor Adjustment D-4</u> WIP-3-1	\$6,318,580 5,643,875 <u>\$674,705</u>
3			
4			
5			
6			
7	Fuel and Power expense is being adjusted to reflect the forecasted sales.	<u>Fuel & Power Adjustment D-5</u> WIP-3-2	\$2,986,277 2,597,295 <u>\$388,981</u>
8			
9			
10			
11			
12	Chemical expense is being adjusted to reflect the level of forecasted sales. Also reflected is the adjustment for contracted chemical prices made to the forecast.	<u>Chemicals Adjustment D-6</u> WIP-3-3	\$1,505,218 1,628,233 <u>(\$123,015)</u>
13			
14			
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16			
17	Waste Disposal expense reflects two year amortization of the lagoon cleaning along with other normal recurring waste disposal expenses.	<u>Waste Disposal Adjustment D-7</u> WIP-3-4	\$262,237 353,536 <u>(\$91,299)</u>
18			
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21			
22	Management Fees expense reflects the forecasted charges from the Service Company for services rendered during the forecasted period including costs from the Southeast Region Service Company office, Shared Services Center, and the Customer Call Center.	<u>Management Fees Adjustment D-8</u> WIP-3-5	\$6,245,717 7,176,100 <u>(\$923,383)</u>
23			
24			
25			
26			
27	Group Insurance reflects the premium to be paid for insurance coverage for employees plus costs associated with FAS 106.	<u>Group Insurance Adjustment D-9</u> WIP-3-6	\$1,887,912 1,668,447 <u>\$219,465</u>
28			
29			
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31			
32	Pension Expense reflects the forecasted level based on FAS 87 pension costs.	<u>Pensions Adjustment D-10</u> WIP-3-7	\$503,733 581,250 <u>(\$77,517)</u>
33			
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36			
37	Regulatory Expense reflects a three year amortization of the cost of the current filing, as well as a five year amortization of the cost of service study.	<u>Regulatory Expense Adjustment D-11</u> WIP-3-8	\$292,195 361,526 <u>(\$69,331)</u>
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46	Insurance Other than Group expense reflects the Company's forecasted cost for liability insurance, worker's compensation and property insurance based upon the most recent actual bills.	<u>Insurance Other than Group Adjustment D-12</u> WIP-3-9	\$571,331 665,350 <u>\$1,981</u>
47			
48			
49	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
50			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.3
Page 2 of 2
Witness Responsible: S.A. Miller

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

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Customer Accounting expense reflects the cost of customer billing, meter reading and other expenses related to this function, as well as allocations made from Central Division to Tri Village, Elk Lake, and Owenton.	<u>Customer Accounting Adjustment D-13</u> WIP-3-10	\$1,461,534
3			1,433,179
4			\$28,355
5			
6			
7	Rent expense reflects all leases and rental agreements that the company has entered into or is forecasted to enter into during the forecasted test period.	<u>Rent Adjustment D-14</u> WIP-3-11	\$52,165
8			53,980
9			(\$1,825)
10			
11			
12	General Office expense reflects all expenses related to the Company's office including telephone, employee expenses, supplies, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	<u>General Office Expense Adjustment D-15</u> WIP-3-12	\$475,196
13			499,308
14			(\$24,112)
15			
16			
17	Miscellaneous expenses reflect all remaining expenses that are not specifically assigned to the above discussed adjustments. Refer to workpapers for detailed listing. This also includes allocations from Central Division to Tri Village, Elk Lake, and Owenton.	<u>Miscellaneous Expenses Adjustment D-16</u> WIP-3-13	\$3,034,793
18			3,045,194
19			(\$10,401)
20			
21			
22	Maintenance expense reflect the costs of maintaining the property and assets of the Company. These expenses include amortizations of prior and forecasted deferred maintenance projects. It also includes normal maintenance of pumping equipment, mains, meters, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	<u>Maintenance Expense Adjustment D-17</u> WIP-3-14	\$1,507,210
23			1,311,815
24			\$195,395
25			
26	Purchased Water represents water purchased from the Winchester Municipal System, Georgetown Municipal System, and Owen Water & Sewer.	<u>Purchased Water Expense Adjustment D-21</u> WIP-3-15	\$91,023
27			528,893
28			(\$437,870)
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43	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.4
Page 1 of 1
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 & WIP-5 (TOTAL COMPANY)

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	Depreciation expense reflects an increase due to an increased level of Utility Plant in Service.	WIP-4-1	\$6,038,653
3			7,930,331
4			\$108,322
5			
6			
7	Amortization expense reflects the amortization of UPAA, Property Losses and Regulatory Asset on the equity gross-up of AFUDC.	WIP-4-1	\$450,371
8			498,920
9			(\$47,949)
10			
11			
12	General Taxes represent Property Taxes, Payroll Taxes, PSC Fees and other miscellaneous taxes that are calculated to be expenses for the forecasted last period. This also includes the allocation of property tax from Central Division to Tri Village, Elk Lake, and Owenion.	WIP-5	\$3,627,161
13			2,972,209
14			\$654,952
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32	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF JURISDICTIONAL FACTORS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-3
Page 1 of 1
Witness Responsible: S.A. Miller

DATA: X₁ BASE PERIOD X₂ FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): (TOTAL COMPANY)

Line No.	Acct.	Account Title	Jurisdictional Factor	Description of Factor and/or method of Allocation
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
JURISDICTIONAL STATISTICS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-4
Page 1 of 1

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL_ UPDATED_ REVISED_
WORKPAPER REFERENCE NO(S): (TOTAL COMPANY)

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Total Company	Statistic for Jurisdiction	Jurisdictional Ratio
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

EXPLANATION OF CHANGE IN JURISDICTIONAL PROCEDURES
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-5
Page 1 of 1

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

Line No.	Account No.	Description	Procedure Approved in Prior Case	Rational for Change
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1ID-2.2 (CENTRAL DIVISION)

SCHEDULE D-1C
Page 1 of 19
Witness Responsible: M.A. Miller, S. A. Miller

Line No.	Account Number	Description	Base Period	Adj.		Total Adjustments
				Sch.D-2.1	Sch.D-2.2	
Water Revenues						
1						
2	461100	Residential - Billed	5 25,302,325	54,973	\$0	\$54,973
3	461110	Residential - Unbilled	(45,585)	45,585	0	0
4	461200	Commercial - Billed	11,705,417	715,438	0	715,438
5	461210	Commercial - Unbilled	(55,735)	55,735	0	0
6	461300	Industrial - Billed	1,389,372	134,335	0	134,335
7	461310	Industrial - Unbilled	(12,092)	12,092	0	0
8	461400	Miscellaneous - Billed	5,020	(5,020)	0	0
9	461410	Miscellaneous - Water Sales Billed Unmeter	0	0	0	0
10	462000	Private Fire - Billed	1,049,486	(136,508)	0	(136,508)
11	462100	Private Fire - Unbilled	0	0	0	0
12	463000	Public Fire - Billed	2,196,664	(235,595)	0	(235,595)
13	463100	Public Fire - Unbilled	0	0	0	0
14	464200	OPA - Billed	3,433,052	307,792	0	307,792
15	464210	OPA - Unbilled	(31,114)	31,114	0	0
16	465000	Sales for Resale - Billed	1,043,516	(25,072)	0	(25,072)
17	466100	Sales for Resale - Unbilled	(2,397)	2,397	0	0
18		Total Water Revenues	45,977,169	957,266	0	957,266
19						
Sewer Revenues						
20						
21	461000	Residential - Billed	0	0	0	0
22	461010	Residential - Billed Surcharge	0	0	0	0
23	461020	Commercial - Billed	0	0	0	0
24	461030	Commercial - Unbilled	0	0	0	0
25	462210	Industrial - Billed	0	0	0	0
26	462110	Industrial - Unbilled	0	0	0	0
27		Total Sewer Revenues	0	0	0	0
28						
29						
OTHER OPERATING REVENUES						
30						
31	471100	Reconnection Charges/Activation fees	204,405	0	678,241	678,241
32	471200	Other Miscellaneous Service Revenues	684,779	0	(653,191)	(653,191)
33	472000	Rents from Water Property	102,755	0	(16,411)	(16,411)
34	474100	Billing & Collection Services	919,675	0	(16,147)	(16,147)
35	474300	Other Water Revenues	(7,246)	0	7,246	0
36		AFUDC	0	0	1,858,197	1,858,197
37		TOTAL OTHER OPERATING REVENUES	1,904,369	0	(10,262)	1,894,107
38						
39		TOTAL OPERATING REVENUES	\$47,881,538	\$957,266	(\$10,262)	\$1,658,197
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL X_ UPDATED X_ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1/D-2.2 (CENTRAL DIVISION)

SCHEDULE D-1C
Page 2 of 19
Witness Responsible: M.A. Miller, S.A. Miller

Line No.	Account Number	Description	Base Period	Adj.		Total Adjustments
				Sch D-2.1	Sch D-2.2	
1						
2						
3		Revenues from Water/Wastewater				
4		Residential	\$ 25,255,740	\$100,558	\$0	\$0
5		Commercial	11,649,682	771,173	0	0
6		Industrial	1,376,480	146,427	0	0
7		Other Public Authority (OPA)	3,401,978	338,906	0	0
8		Sales for Resale (OWU)	1,041,119	(22,675)	0	0
9		Miscellaneous	5,020	(5,020)	0	0
10		Private Fire Service	1,049,488	(136,508)	0	0
11		Public Fire Service	2,186,654	(235,595)	0	0
12						
13		Total Water/Wastewater Revenues	45,977,169	957,265	0	0
14		Other Operating Revenues	1,904,359	0	(10,262)	1,858,197
15						
16		Total Operating Revenues	\$47,681,538	\$957,265	(\$10,262)	\$1,858,197
17						
18		TAX RATE				
19		State Income Tax Impact	6.00%	\$57,436	(\$516)	\$11,492
20		Federal Income Tax Impact	35.00%	\$314,941	(53,376)	\$511,347
21		Net Operating Income Impact		\$384,869	(53,210)	\$1,125,358
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-08143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1C
Page 11 of 19
Witness Responsible: M.A. Miller, S.A. Miller

Line No.	Account Number	Description	Base Period Cell	Adj												Grand Total
				Sch D-2.3 Col2	D-13 Sch D-2.3 Col3	D-14 Sch D-2.3 Col3	D-15 Sch D-2.3 Col4	D-16 Sch D-2.3 Col5	D-17 Sch D-2.3 Col5	D-21 Sch D-2.3 Col7	Total Adjustments	Total Adjustments				
SOURCE OF SUPPLY EXPENSES (LIS)																
2	600000	Operation Supervision & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	601100	Operation Expenses	1,975	0	0	0	0	0	0	0	0	0	0	0	3,375	
4	601200	Operation Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	602000	Purchased Water	73,482	0	0	0	0	0	0	0	0	0	0	0	17,561	
6	603100	Miscellaneous Expenses	32,404	0	0	0	0	0	0	0	0	0	0	0	6,721	
7	603120	Amort. Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	603200	Miscellaneous Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	604000	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	610000	Maint Supervision & Engineering Ord	116	0	0	0	0	0	0	0	0	0	0	0	(116)	
11	610010	Maint Supervision & Engineering Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	611000	Maint Struc & Improv-Materials Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	611100	Maint Struc & Improv-Materials Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	611200	Maint Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	611210	Maint Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	612100	Maint Col & Imp Res-Materials Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	612110	Maint Col & Imp Res-Materials Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	612120	Amort Col & Imp Res	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	612200	Maint Col & Imp Res-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	612210	Maint Col & Imp Res-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	613100	Maint Lake, River & Other Intakes-Mat Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	613110	Maint Lake, River & Other Intakes-Mat Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	613120	Amort Lake, River & Other Intakes	3,384	0	0	0	0	0	0	0	0	0	0	0	(3,384)	
24	613200	Maint Lake, River & Other Intakes-Lab Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	613210	Maint Lake, River & Other Intakes-Lab Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	614200	Amort Del Exp Wls & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	616110	Maint Supply Mains-Materials Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	616200	Maint Supply Mains-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	616210	Maint Supply Mains-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	617100	Maint Misc Water Source Plant-Mat Ord	132,096	0	0	0	0	0	0	0	0	0	0	0	0	
31	617110	Maint Misc Water Source Plant-Mat Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	617200	Maint Misc Water Source Plant-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	617210	Maint Misc Water Source Plant-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	
34																
35																
36			243,437	0	0	0	0	0	0	19,956	16,750	17,561	0	44,407	44,201	
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TOTAL SS EXPENSES

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL X_ UPDATED X_ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (CENTRAL DIVISION)

SCHEDULE D-1C
Page 12 of 19
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Account Number	Description	Base Period	Adj D-13 Sch D-2.3	Adj D-14 Sch D-2.3	Adj D-15 Sch D-2.3	Adj D-16 Sch D-2.3	Adj D-17 Sch D-2.3	Adj D-21 Sch D-2.3	Total Adjustments	Grand Total Adjustments
PUMPING EXPENSES											
1			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	620200	Operation Sup & Eng-Electric	0	0	0	0	0	0	0	0	0
3	620300	Operation Sup & Eng-Other	0	0	0	0	0	0	0	0	0
4	622100	Power Production Expenses	0	0	0	0	0	0	0	0	0
5	622200	Power Production Labor	0	0	0	0	0	0	0	0	0
6	623110	Power Purchased for Pumping-Elec	2,552,231	0	0	0	0	0	0	0	347,046
7	623120	Power Purchased for Pumping-Elec Adj	0	0	0	0	0	0	0	0	0
8	623210	Power Purchased for Pumping-Other	0	0	0	0	0	0	0	0	0
9	624200	Pumping Labor-Electric	0	0	0	0	0	0	0	0	0
10	624300	Pumping Labor-Other	0	0	0	0	0	0	0	0	0
11	624500	Pumping Expenses-Electric	0	0	0	0	0	0	0	0	0
12	624600	Pumping Expenses-Other	0	0	0	0	0	0	0	0	0
13	626200	Misc Pumping Labor-Electric	0	0	0	0	0	0	0	0	0
14	626300	Misc Pumping Labor-Other	0	0	0	0	0	0	0	0	0
15	626500	Misc Pumping Expenses-Electric	2,616	0	0	(2,616)	0	0	0	(2,616)	(2,616)
16	626600	Misc Pumping Expenses-Other	0	0	0	0	0	0	0	0	0
17	627200	Rentis-Electric	0	0	0	0	0	0	0	0	0
18	627300	Rentis-Other	0	0	0	0	0	0	0	0	0
19	630200	Maint Sup & Eng-Electric Ord	62,241	0	0	0	0	0	0	0	112,189
20	630210	Maint Sup & Eng-Electric Prg	0	0	0	0	0	0	0	0	0
21	630300	Maint Sup & Eng-Other Ord	0	0	0	0	0	0	0	0	0
22	630310	Maint Sup & Eng-Other Prg	0	0	0	0	0	0	0	0	0
23	631100	Maint Pumping Stnce & Improv-Material Ord	0	0	0	0	0	0	0	0	0
24	631110	Maint Pumping Stnce & Improv-Material Prg	0	0	0	0	0	0	0	0	0
25	631200	Maint Pumping Stnce & Improv-Labor Ord	0	0	0	0	0	0	0	0	0
26	631210	Maint Pumping Stnce & Improv-Labor Prg	0	0	0	0	0	0	0	0	0
27	632100	Maint Power Production Equip-Mat Ord	0	0	0	0	0	0	0	0	0
28	632110	Maint Power Production Equip-Mat Prg	0	0	0	0	0	0	0	0	0
29	632200	Maint Power Production Equip-Lab Ord	0	0	0	0	0	0	0	0	0
30	632210	Maint Power Production Equip-Lab Prg	0	0	0	0	0	0	0	0	0
31	633200	Maint Pumping Equip-Material-Electric Ord	0	0	0	0	0	0	0	0	0
32	633210	Maint Pumping Equip-Material-Electric Prg	0	0	0	0	0	0	0	0	0
33	633300	Maint Pumping Equip-Material-Other Ord	0	0	0	0	0	0	0	0	0
34	633310	Maint Pumping Equip-Material-Other Prg	0	0	0	0	0	0	0	0	0
35	633600	Maint Pumping Equip-Labor-Electric Ord	0	0	0	0	0	0	0	0	0
36	633610	Maint Pumping Equip-Labor-Electric Prg	0	0	0	0	0	0	0	0	0
37	633660	Maint Pumping Equip-Labor-Other Ord	0	0	0	0	0	0	0	0	0
38	633670	Maint Pumping Equip-Labor-Other Prg	0	0	0	0	0	0	0	0	0
39		TOTAL PUMPING EXPENSES	2,617,089	0	0	(2,616)	0	0	0	(2,616)	455,539

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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD, X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL, X_ UPDATED, X_ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (CENTRAL DIVISION)

SCHEDULE B-1C
Page 17 of 19
Witness Responsible: M.A. Miller/ S.A. Miller

Line No.	Account Number	Description	Base Period	Adj		Adj		Adj		Total Adjustments	Grand Total Adjustments	
				Sch D-2.3	D-13	Sch D-2.3	D-16	Sch D-2.3	D-17			Sch D-2.3
ADMINISTRATIVE & GENERAL EXPENSES - CONT												
1		REGULATORY COMMISSION EXPENSES										
2	928100	Amort Expense of Rate Proceedings	361,576	0	0	0	0	0	0	0	0	(65,050)
3	928110	Amort Study Study Exp Cost	0	0	0	0	0	0	0	0	0	0
4	928200	Tax Savings	0	0	0	0	0	0	0	0	0	0
5	928300	Amort of Other Regulatory Expenses	0	0	0	0	0	0	0	0	0	0
6	928400	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0	7,000
7	930269	Amort/Misc Charges	0	0	0	0	0	0	0	0	0	0
8	930269	Misc General Expenses Current	607,669	0	0	0	(92,876)	0	0	(92,876)	0	(92,876)
9	930210	Amort Orig Cost Study	0	0	0	0	0	0	0	0	0	0
10	930220	Amort Misc General Expenses	0	0	0	0	0	0	0	0	0	0
11	930230	Misc Gen Exp - Community Relations	32,692	0	0	0	(5,916)	0	0	(5,916)	0	(5,916)
12	930240	Amort Plant Expansion Study	0	0	0	0	0	0	0	0	0	0
13	930250	Meals & Travel Expenses - Taxable	0	0	0	0	0	0	0	0	0	0
14	930260	Donations	23,708	0	0	28	0	0	0	28	0	28
15	930270	Data Processing Communication Exp	0	0	0	0	0	0	0	0	0	0
16	930290	Research & Development Expenses	0	0	0	0	0	0	0	0	0	0
17	930390	Research & Development Exp - Sci Co	0	0	0	0	0	0	0	0	0	0
18	930390	Non-deductible Penalties	0	0	0	0	0	0	0	0	0	0
19	930510	Lobbying Expenses	0	0	0	0	0	0	0	0	0	0
20	930600	Transportation Expenses	618,557	0	0	0	(70,605)	0	0	(70,605)	0	(70,605)
21	930610	Transportation Cap (A&B)	0	0	0	0	0	0	0	0	0	0
22	930620	Transportation Cap (C&R)	0	0	0	0	0	0	0	0	0	0
23	930630	Transportation Cap (H)	0	0	0	0	0	0	0	0	0	0
24	930630	Misc Gen Exp - Company Dues	46,098	0	0	0	(4,128)	0	0	(4,128)	0	(4,128)
25	930880	Misc Gen Exp - Other	262,740	0	0	0	(221,493)	0	0	(221,493)	0	(221,493)
26	930990	Rents	31,901	0	(3,501)	0	0	0	0	(3,501)	0	(3,501)
27	931000	Maint A&G Struct & Improv-Material Ord	109,806	0	0	0	0	43,537	0	43,537	0	43,537
28	932100	Maint A&G Struct & Improv-Material Prg	0	0	0	0	0	0	0	0	0	0
29	932110	Maint A&G Struct & Improv-Material Prg	0	0	0	0	0	0	0	0	0	0
30	932120	Maint A&G Struct & Improv-Material Prg	0	0	0	0	0	0	0	0	0	0
31	932200	Maint A&G Struct & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0
32	932210	Maint A&G Struct & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0
33	932220	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0	0
34	932300	Maint A&G Office Furniture-Material Prg	0	0	0	0	0	0	0	0	0	0
35	932310	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0	0
36	932400	Maint A&G Office Furniture-Labor Ord	0	0	0	0	0	0	0	0	0	0
37	932410	Maint A&G Office Furniture-Labor Prg	0	0	0	0	0	0	0	0	0	0
38	932600	Maint A&G Communication Equip-Material	0	0	0	0	0	0	0	0	0	0
39	932600	Maint A&G Com Equip-Labor Ord	0	0	0	0	0	0	0	0	0	0
40	932700	Maint A&G Misc Property-Material Ord	25,300	0	0	0	0	6,000	0	6,000	0	6,000
41	932700	Maint A&G Misc Property-Material Prg	0	0	0	0	0	0	0	0	0	0
42	932710	Maint A&G Misc Property-Material Ord	0	0	0	0	0	0	0	0	0	0
43	932800	Maint A&G Misc Property-Labor Ord	0	0	0	0	0	0	0	0	0	0
44	932810	Maint A&G Misc Property-Labor Prg	0	0	0	0	0	0	0	0	0	0
45		Total A & G Expenses	14,259,039	0	(3,501)	0	(21,527)	49,537	0	(40,179)	0	(1,196,394)
46		Total O & M Expenses	\$26,105,058	(\$9,969)	(\$2,236)	(\$54,021)	\$128,288	\$17,561	\$0	\$89,096	\$0	(\$526,613)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2001408143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1C
Page 19 of 19
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): SCH D-2.3 (CENTRAL DIVISION)

Line No.	Account Number	Description	Base Period	Adj D-18 Sch D-2.4	Adj D-19 Sch D-2.4	Adj D-20 Sch D-2.4	Total Adjustment
1	403000	Depreciation	\$8,402,227	(\$532,202)	\$0	\$0	(\$532,202)
2	403100	Depreciation - CIAC	\$7,843,468	(\$73,463)	\$0	\$0	(\$73,463)
3							
4							
5							
6		State Income Tax Impact	6.00%	\$4,408	\$0	\$0	\$4,408
7		Federal Income Tax Impact	35.00%	\$2,725	\$0	\$0	\$2,725
8		Net Operating Income Impact		\$7,133	\$0	\$0	\$7,133
9							
10							
11	404100	AMORTIZATION EXPENSE	\$0	\$0	\$0	\$0	\$0
12	404110	Amortization Lim Term Ut Plant	0	0	0	0	0
13	404430	Amortization Franchise Expense	16,314	0	9,414	0	9,414
14	406000	Amortization Regulatory Asset - AFUDC	10,805	0	2,246	0	2,246
15	407000	Amortization Utility Plant Acquisition Adj	471,799	0	(59,607)	0	(59,607)
16		Amortization Property Losses					
17		TOTAL AMORTIZATION	\$498,918	\$0	(\$47,947)	\$0	(\$47,947)
18							
19		State Income Tax Impact	6.00%	\$0	\$2,877	\$0	\$2,877
20		Federal Income Tax Impact	35.00%	\$0	\$17,788	\$0	\$17,788
21		Net Operating Income Impact		\$0	\$20,665	\$0	\$20,665
22							
23							
24							
25	408100	TAXES - OTHER THAN INCOME	\$2,338,982	\$0	\$603,697	\$0	\$603,697
26	408110	Real & Personal Property Taxes	47,418	0	34,710	0	34,710
27	408120	Gross Income & Receipts Taxes	0	0	0	0	0
28	408030	Invested Capital Tax	112,230	0	(112,230)	0	(112,230)
29	408140	Other General Taxes	5,148	0	10,415	0	10,415
30	408150	FUTA	0	0	(10,312)	0	(10,312)
31	408040	FUTA Capitalized - (A Work Order)	0	0	0	0	0
32	408050	FUTA Capitalized - (H Work Order)	0	0	0	0	0
33	408060	FUTA Capitalized - (C & R Work Order)	439,712	0	0	0	439,712
34	408170	FICA Capitalized - (A Work Order)	0	0	88,101	0	88,101
35	408060	FICA Capitalized - (H Work Order)	0	0	(88,621)	0	(88,621)
36	408070	FICA Capitalized - (C & R Work Order)	0	0	0	0	0
37	408180	SUTA Capitalized - (A Work Order)	6,140	0	4,983	0	4,983
38	408080	SUTA Capitalized - (H Work Order)	0	0	(6,445)	0	(6,445)
39	408090	SUTA Capitalized - (C & R Work Order)	0	0	0	0	0
40	408090	SUTA Capitalized - (C & R Work Order)	0	0	0	0	0
41	408220	Environmental Tax	0	0	0	0	0
42			\$2,849,630	\$0	\$514,295	\$0	\$514,295
43							
44		State Income Tax Impact	6.00%	\$0	\$0	\$0	\$0
45		Federal Income Tax Impact	35.00%	\$0	(\$30,859)	\$0	(\$30,859)
46		Net Operating Income Impact		\$0	(\$30,859)	\$0	(\$30,859)
47							
48							
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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2009

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

SCHEDULE D-2.1C

Page 1 of 3

Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1	Bad Revenues Adjustment D.1		
2	To adjust Residential billed water revenue for the change in billing determinants at present rates for the forecasted last period.	WIP-2	
3			\$25,357,298
4			25,302,325
5			\$54,973
6	To adjust Commercial billed water revenue for the change in billing determinants at present rates for the forecasted last period.	WIP-2	
7			\$12,420,855
8			11,709,417
9			\$711,438
10			
11	To adjust Industrial billed water revenue for the change in billing determinants at present rates for the forecasted last period.	WIP-2	
12			\$1,522,907
13			1,388,572
14			\$134,335
15			
16	To adjust Other Public Authority billed water revenue for the change in billing determinants at present rates for the forecasted last period.	WIP-2	
17			\$1,740,884
18			3,433,092
19			\$307,792
20			
21	To adjust Sales For Resale (OWU) billed water revenue for the change in billing determinants at present rates for the forecasted last period.	WIP-2	
22			\$1,018,444
23			1,043,515
24			(\$25,072)
25			
26	To adjust Public Fire Service billed water revenue for the change in billing determinants at present rates for the forecasted last period.	WIP-2	
27			\$1,061,069
28			2,186,664
29			(\$235,595)
30			
31	To adjust Private Fire Service billed water revenue for the change in billing determinants at present rates for the forecasted last period.	WIP-2	
32			\$912,978
33			1,049,486
34			(\$135,508)
35			
36	To adjust Miscellaneous billed water revenue for the change in billing determinants at present rates for the forecasted last period.	WIP-2	
37			\$0
38			5,020
39			(\$5,020)
40			
41			
42			
43	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted last period.	Total Billed Water Revenue Adjustment	\$910,343
44			
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-09143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (CENTRAL DIVISION)

SCHEDULE D-4.1C
Page 2 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1	Billed Revenues Adjustment		
2	To eliminate the net change in Residential water unbilled accrued utility revenues recorded during the base period.	WIP-2	\$0
3			(45,585)
4			\$45,585
5			\$0
6	To eliminate the net change in Commercial water unbilled accrued utility revenues recorded during the base period.	WIP-2	\$0
7			(55,735)
8			\$55,735
9			\$0
10			\$0
11			\$0
12	To eliminate the net change in Industrial water unbilled accrued utility revenues recorded during the base period.	WIP-2	\$0
13			(12,092)
14			\$12,092
15			\$0
16			\$0
17	To eliminate the net change in Other Public Authority water unbilled accrued utility revenues recorded during the base period.	WIP-2	\$0
18			(31,114)
19			\$31,114
20			\$0
21			\$0
22	To eliminate the net change in Sales for Resale (OWU) water unbilled accrued utility revenues recorded during the base period.	WIP-2	\$0
23			(2,397)
24			\$2,397
25			\$0
26			\$0
27			\$0
28			\$0
29			\$0
30			\$0
31			\$0
32			\$0
33			\$0
34			\$0
35			\$0
36			\$0
37			\$0
38			\$0
39			\$0
40			\$0
41			\$0
42			\$0
43	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.		\$146,923
44			\$0
45			\$0
46			\$0
47			\$0
48			\$0
49			\$0
50			\$0

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (CENTRAL DIVISION)

SCHEDULE D-2.1C
Page 3 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	Billed Revenue Adjustment D.1		
2	To eliminate Residential billed sewer revenue for forecasted test period.	WIP-2	\$0
3			0
4			\$0
5			
6	To eliminate Commercial billed sewer revenue for the forecasted test period.	WIP-2	\$0
7			0
8			\$0
9			
10			
11	To eliminate Industrial billed sewer revenue for the forecasted test period.	WIP-2	\$0
12			0
13			\$0
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43	The purpose of each adjustment is to eliminate the sewer revenue for the forecasted test period.		0
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45			\$957,255
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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-03443

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2000

SCHEDULE D-2.C

Page 1 of 1

Witness Responsible: S.A. Miller

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (CENTRAL DIVISION)

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	To adjust Activations Fees which were included in the base period under other misc service revenues.		
3	This also includes an adjustment for reconnection fees.		
4			\$882,646
5			204,405
6			\$678,241
7	To adjust Returned Check Charges for the forecasted test period level of bad checks and reflect an adjustment for activation fees.		
8			\$21,566
9			884,779
10			\$906,345
11			
12	To adjust for all other revenues for more current information. This includes an adjustment for billing and collecting for landfill services for the Lexington-Fayette Urban County Government and the reconnection fees.		
13			\$999,873
14			1,015,185
15			\$25,312
16			
17			(\$10,262)
18			
19			
20			
21			
22	To reflect AFUDC above the line based on the overall rate of return and qualifying CWIP.		
23	This includes the gross-up of the equity piece of AFUDC per SFAS 109.		
24			\$1,850,197
25			0
26			(\$1,850,197)
27			
28			
29			
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The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D.2.1C
Page 1 of 2
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	Labor expense is being adjusted to reflect an increase due to union wage contracts and an increase of 3% for non-union employees to become effective April 1, 2007 and 2008.	WIP-3-1	\$5,697,405
3			5,087,819
4			\$609,586
5			
6	Fuel and Power expense is being adjusted to reflect the forecasted sales.	WIP-3-2	\$2,889,377
7			2,552,231
8			\$337,146
9			
10			
11			
12	Chemical expense is being adjusted to reflect the level of forecasted sales. Also reflected in the adjustment for contracted chemical prices made to the forecast.	WIP-3-3	\$1,410,513
13			1,562,590
14			(\$152,077)
15			
16			
17	Waste Disposal expense reflects two year amortization of the lagoon cleaning along with other normal recurring waste disposal expenses.	WIP-3-4	\$262,237
18			353,536
19			(\$91,299)
20			
21			
22	Management Fees expense reflects the forecasted charges from the Service Company for services rendered during the forecasted period including costs from the Southeast Region Service Company office, Shared Services Center, and the Customer Call Center.	WIP-3-5	\$6,060,293
23			7,176,100
24			(\$1,115,807)
25			
26			
27	Group Insurance reflects the premium to be paid for insurance coverage for employees plus costs associated with FAS 106.	WIP-3-6	\$1,713,452
28			1,671,229
29			\$42,123
30			
31			
32	Pension Expense reflects the forecasted level based on FAS 87 pension costs.	WIP-3-7	\$457,199
33			593,493
34			(\$136,294)
35			
36			
37	Regulatory Expense reflects a three year amortization of the cost of the current firm, as well as a five year amortization of the cost of service study.	WIP-3-8	\$283,476
38			361,576
39			(\$78,100)
40			
41			
42			
43			
44			
45	Insurance Other than Group expense reflects the Company's forecasted cost for liability insurance, worker's compensation and property insurance based upon the most recent actual bids.	WIP-3-9	\$649,848
46			669,696
47			(\$19,848)
48			
49	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		

KENTUCKY AMERICAN WATER COMPANY
CASE NO: 2007-200743
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-21C
Page 2 of 2
Witness Responsible: S.A. Miller

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

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Customer Accrual expense reflects the cost of customer billing, meter reading and other expenses related to this function, as well as allocations made from Central Division to Tri Village, Elk Lake, and Owenton.	WIP-3-10	\$1,414,278
3			1,424,247
4			(\$9,969)
5			
6	Rent expense reflects all leases and rental agreements that the company has entered into or is forecasted to enter into during the forecasted test period.	WIP-3-11	\$32,165
7			34,401
8			(\$2,236)
9			
10			
11			
12	General Office expense reflects all expenses related to the Company's office including telephone, employee expenses, supplies, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	WIP-3-12	\$461,524
13			483,051
14			(\$21,527)
15			
16	Miscellaneous expenses reflect all remaining expenses that are not specifically assigned to the above discussed adjustments. Refer to workpapers for detailed listing. This also includes allocations from Central Division to Tri Village, Elk Lake, and Owenton.	WIP-3-13	\$2,767,127
17			2,821,148
18			(\$54,021)
19			
20			
21			
22	Maintenance expense reflect the costs of maintaining the property and assets of the Company. These expenses include amortizations on prior and forecasted deferred maintenance projects. It also includes normal maintenance or pumping equipment, mains, meters, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	WIP-3-14	\$1,378,727
23			1,250,139
24			\$128,588
25			
26	Purchased Water represents water purchased from the Winchester Municipal System, Georgetown Municipal System, and Owen Water & Sewer.	WIP-3-15	\$91,023
27			73,482
28			\$17,541
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The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-24C
Page 1 of 1
Witness Responsible: M.A. Miller/ S.A. Miller

Line No.	Purpose and Description of Adjustment	Weikpapier Reference	Amount
1			
2	Depreciation expense reflects an increase due to an increased level of Utility Plant in Service.	WIP-4-1	\$7,770,025
3			7,843,468
4			(\$73,463)
5			
6	Amortization expense reflects the amortization of UPAA, Property Losses and Regulatory Asset on the equity gross-up of RPUDC.	WIP-4-1	\$450,871
7			499,910
8			(\$47,941)
9			
10			
11			
12	General Taxes represent Property Taxes, Payroll Taxes, PSC Fees and other miscellaneous taxes that are calculated to be expenses for the forecasted test period. This also includes the allocation of property tax from Central Division to Tin Village, Elk Lake, and Orwenton.	WIP-5	\$3,463,928
13			2,949,630
14			\$514,298
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32	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 SUMMARY OF JURISDICTIONAL FACTORS
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-3C
 Page 1 of 1
 Witness Responsible: S.A. Miller

Line No.	Acct.	Account Title	Jurisdictional Factor	Description of Factor and/or method of Allocation
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
JURISDICTIONAL STATISTICS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE B-4C
Page 1 of 1

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Total Company	Statistic for Jurisdiction	Jurisdictional Ratio
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

EXPLANATION OF CHANGE IN JURISDICTIONAL PROCEDURES
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-SC
 Page 1 of 1

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

Line No.	Account No.	Description	Procedure Approved In Prior Case	Rational for Change
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 1 of 18
Witness Responsible: M.A. Millier, S. A. Millier

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1D-2.2 (TRIVILLAGE)

Line No.	Account Number	Description	Base Period	Adj. D-1 Sch D-2.1	Adj. D-2 Sch D-2.2	Adj. D-3 Sch D-2.2	Total Adjustments
1		Water Revenues	\$ 838,047	\$158,380	\$0	\$0	\$158,380
2	461100	Residential - Billed	0	0	0	0	0
3	461110	Residential - Unbilled	0	0	0	0	0
4	461200	Commercial - Billed	23,485	96,028	0	0	96,028
5	461210	Commercial - Unbilled	0	0	0	0	0
6	461300	Industrial - Billed	0	0	0	0	0
7	461310	Industrial - Unbilled	0	0	0	0	0
8	461400	Miscellaneous - Billed	0	0	0	0	0
9	461410	Miscellaneous - Unbilled	0	0	0	0	0
10	462000	Private Fire - Billed	0	0	0	0	0
11	462100	Private Fire - Unbilled	0	0	0	0	0
12	463000	Public Fire - Billed	0	0	0	0	0
13	463100	Public Fire - Unbilled	0	0	0	0	0
14	464200	OPA - Billed	16,121	24,080	0	0	24,080
15	464210	OPA - Unbilled	0	0	0	0	0
16	466000	Sales for Resale - Billed	0	0	0	0	0
17	466100	Sales for Resale - Unbilled	0	0	0	0	0
18		Total Water Revenues	877,653	278,468	0	0	278,468
19							
20		Sewer Revenues	0	0	0	0	0
21	461000	Residential - Billed	0	0	0	0	0
22	461010	Residential - Billed Surcharge	0	0	0	0	0
23	461020	Commercial - Billed	0	0	0	0	0
24	461030	Commercial - Unbilled	0	0	0	0	0
25	462210	Industrial - Billed	0	0	0	0	0
26	462110	Industrial - Unbilled	0	0	0	0	0
27		Total Sewer Revenues	0	0	0	0	0
28							
29							
30		OTHER OPERATING REVENUES					
31	471100	Reconnection Charges	1,400	0	6,688	0	6,688
32	471200	Other Miscellaneous Service Revenues	4,897	0	(4,897)	0	(4,897)
33	472000	Rents from Water Property	0	0	0	0	0
34	474100	Billing & Collection Services	0	0	0	0	0
35	474300	Other Water Revenues	0	0	0	0	0
36		AFUDC	0	0	0	0	0
37		TOTAL OTHER OPERATING REVENUES	6,297	0	1,791	0	1,791
38							
39		TOTAL OPERATING REVENUES	\$883,950	\$278,468	\$1,791	\$0	\$2,000,279
40							
41							
42							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 2 of 19
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): SCH D-2.1(D-2.2 (TRIVILLAGE)

Line No.	Account Number	Description	Base Period	Adj. D-1 Sch D-2.1	Adj. D-2 Sch D-2.2	Adj. D-3 Sch D-2.2	Total Adjustments
2							
3		Revenues from Water/Wastewater					
4		Residential	\$638,047	\$158,380	\$0	\$0	\$0
5		Commercial	23,485	96,029	0	0	0
6		Industrial	0	0	0	0	0
7		Other Public Authority (OPA)	16,121	24,080	0	0	24,080
8		Sales for Resale (OWU)	0	0	0	0	0
9		Miscellaneous	0	0	0	0	0
10		Private Fire Service	0	0	0	0	0
11		Public Fire Service	0	0	0	0	0
12							
13		Total Water/Wastewater Revenues	877,653	278,488	0	0	0
14		Other Operating Revenues	6,297	0	1,791	0	1,791
15							
16		Total Operating Revenues	\$883,950	\$278,488	\$1,791	\$0	\$280,279
17							
18		TAX RATE					
19		State Income Tax Impact	6.00%	\$16,709	\$107	\$0	\$0
20		Federal Income Tax Impact	35.00%	\$91,623	\$589	\$0	\$0
21		Net Operating Income Impact		\$170,156	\$1,095	\$0	\$0
22							
23							
24							
25							
26							
27							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 4 of 19
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): SCH D-2.3 (TRI VILLAGE)

Line No	Account Number	Description	Base Period	Adj D-4	Sch D-2.3	Adj D-5	Sch D-2.3	Adj D-6	Sch D-2.3	Adj D-7	Sch D-2.3	Adj D-8	Sch D-2.3	Adj D-9	Sch D-2.3	Adj D-10	Sch D-2.3	Adj D-11	Sch D-2.3	Total Adjustments
1		PUMPING EXPENSES																		
2	620200	Operation Sup & Eng-Electric	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	620300	Operation Sup & Eng-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	622100	Power Production Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	622200	Power Production Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	623110	Power Purchased for Pumping-Elec	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	623120	Power Purchased for Pumping-Elec Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	623210	Power Purchased for Pumping-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	624200	Pumping Labor-Electric	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	624300	Pumping Labor-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	624500	Pumping Expenses-Electric	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	624600	Pumping Expenses-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	626200	Misc Pumping Labor-Electric	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	626300	Misc Pumping Labor-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	626500	Misc Pumping Expenses-Electric	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	626600	Misc Pumping Expenses-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	627200	Rents-Electric	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	627300	Rents-Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	630200	Maint Sup & Eng-Electric Ord	0	121,235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121,235
20	630210	Maint Sup & Eng-Electric Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	630300	Maint Sup & Eng-Other Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	630310	Maint Sup & Eng-Other Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	631100	Maint Pumping Struc & Improv-Material Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	631110	Maint Pumping Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	631200	Maint Pumping Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	631210	Maint Pumping Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	632100	Maint Power Production Equip-Mat Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	632110	Maint Power Production Equip-Mat Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	632200	Maint Power Production Equip-Lab Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	632210	Maint Power Production Equip-Lab Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	633200	Maint Pumping Equip-Material-Electric Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	633210	Maint Pumping Equip-Material-Electric Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	633300	Maint Pumping Equip-Material-Other Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	633310	Maint Pumping Equip-Material-Other Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	633500	Maint Pumping Equip-Labor-Electric Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	633510	Maint Pumping Equip-Labor-Electric Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	633600	Maint Pumping Equip-Labor-Other Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	633610	Maint Pumping Equip-Labor-Other Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39		TOTAL PUMPING EXPENSES	0	121,235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121,235

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 9 of 19
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): SCH D-2.3 (TRI VILLAGE)

Line No.	Account Number	Description	Base Period	Adj D-4 Sch D-2.3	Adj D-5 Sch D-2.3	Adj D-6 Sch D-2.3	Adj D-7 Sch D-2.3	Adj D-8 Sch D-2.3	Adj D-9 Sch D-2.3	Adj D-10 Sch D-2.3	Adj D-11 Sch D-2.3	Adj D-12 Sch D-2.3	Total Adjustments
ADMINISTRATIVE & GENERAL EXP(A&G) - CONT													
REGULATORY COMMISSION EXPENSES													
2	928100	Amort Expense of Rate Proceedings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,280	\$0	\$5,280
3	928110	Amort Serv Study Exp Cost	0	0	0	0	0	0	0	0	0	0	0
4	928200	Tax Savings	0	0	0	0	0	0	0	0	0	0	0
5	928300	Amort of Other Regulatory Expenses	0	0	0	0	0	0	0	0	0	0	0
6	928400	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0	0	0
7	928400	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0	0	0
8	930200	Amort Misc Charges	0	0	0	0	0	0	0	0	0	0	0
9	930210	Misc General Expenses Current	943	0	0	0	0	0	0	0	0	0	943
10	930220	Amort Orig Cost Study	0	0	0	0	0	0	0	0	0	0	0
11	930230	Amort Misc General Expenses	0	0	0	0	0	0	0	0	0	0	0
12	930240	Misc Gen Exp - Community Relations	0	0	0	0	0	0	0	0	0	0	0
13	930250	Amort Plant Expansion Study	0	0	0	0	0	0	0	0	0	0	0
14	930260	Meals & Travel Expenses - Taxable	66	0	0	0	0	0	0	0	0	0	66
15	930270	Donations	0	0	0	0	0	0	0	0	0	0	0
16	930290	Data Processing Communication Exp	0	0	0	0	0	0	0	0	0	0	0
17	930300	Research & Development Expenses	0	0	0	0	0	0	0	0	0	0	0
18	930390	Research & Development Exp - Ser Co	0	0	0	0	0	0	0	0	0	0	0
19	930500	Non-deductible Penalties	0	0	0	0	0	0	0	0	0	0	0
20	930510	Lobbying Expenses	0	0	0	0	0	0	0	0	0	0	0
21	930600	Transportation Expenses	25,934	0	0	0	0	0	0	0	0	0	25,934
22	930610	Transportation Cap (A&B)	0	0	0	0	0	0	0	0	0	0	0
23	930620	Transportation Cap (C&R)	0	0	0	0	0	0	0	0	0	0	0
24	930630	Transportation Cap (H)	0	0	0	0	0	0	0	0	0	0	0
25	930680	Misc Gen Exp - Company Dues	0	0	0	0	0	0	0	0	0	0	0
26	930890	Misc Gen Exp - Other	0	0	0	0	0	0	0	0	0	0	0
27	930980	Misc General Exp-Taxable Co Dues	0	0	0	0	0	0	0	0	0	0	0
28	931060	Rentls	(538)	0	0	0	0	0	0	0	0	0	(538)
29	932100	Maint A&G Struc & Improv-Material Ord	0	0	0	0	0	0	0	0	0	0	0
30	932110	Maint A&G Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0	0	0
31	932120	Amort A&G Struc & Improv	0	0	0	0	0	0	0	0	0	0	0
32	932200	Maint A&G Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
33	932210	Maint A&G Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
34	932300	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0	0	0
35	932310	Maint A&G Office Furniture-Material Prg	0	0	0	0	0	0	0	0	0	0	0
36	932400	Maint A&G Office Furniture-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
37	932410	Maint A&G Office Furniture-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
38	932500	Maint A&G Communication Equip-Material	0	0	0	0	0	0	0	0	0	0	0
39	932600	Maint A&G Com Equip-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
40	932610	Maint A&G Com Equip-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
41	932700	Maint A&G Misc Property-Material Ord	0	0	0	0	0	0	0	0	0	0	0
42	932710	Maint A&G Misc Property-Material Prg	0	0	0	0	0	0	0	0	0	0	0
43	932800	Maint A&G Misc Property-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
44	932810	Maint A&G Misc Property-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
45		Total A & G Expenses	84,737	(41,918)	0	0	0	112,908	89,577	25,245	5,280	12,359	203,451
46		Total O & M Expenses	\$693,555	\$17,500	\$0	\$840	\$0	\$112,908	\$89,577	\$25,245	\$5,280	\$12,359	\$763,709

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TRI VILLAGE)

SCHEDULE D-17
Page 10 of 19
Witness Responsible: M.A. Hillier, S. A. Riffier

Line No.	Line Number	Description	Base Period	Adj D-4 Sch D-2.3	Adj D-5 Sch D-2.3	Adj D-6 Sch D-2.3	Adj D-7 Sch D-2.3	Adj D-8 Sch D-2.3	Adj D-9 Sch D-2.3	Adj D-10 Sch D-2.3	Adj D-11 Sch D-2.3	Adj D-12 Sch D-2.3	Total Adjustments
1	2	08 Operation Labor Expenses	\$293,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,500
3	24	Maintenance Labor Expenses	0	0	0	0	0	0	0	0	0	0	0
4		Total Labor	\$293,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,500
7		Total Operation Expenses	\$773,054	(\$11,002)	\$0	\$840	\$0	\$112,908	\$89,577	\$25,245	\$5,280	\$12,359	\$235,207
9		Total Maintenance Expenses	110,501	0	0	0	0	0	0	0	0	0	28,502
10		Total O & M Expenses	\$883,555	\$17,500	\$0	\$840	\$0	\$112,908	\$89,577	\$25,245	\$5,280	\$12,359	\$263,709
17	08	Labor	\$293,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,500
18	09	Purchased Water	428,697	0	0	0	0	0	0	0	0	0	0
19	10	Fuel and Power	0	0	0	0	0	0	0	0	0	0	0
20	11	Chemicals	0	0	0	840	0	0	0	0	0	0	840
21	12	Waste Disposal	0	0	0	0	0	0	0	0	0	0	0
22	13	Management Fees	0	0	0	0	0	112,908	0	0	0	0	112,908
23	14	Group Insurance	(1,781)	0	0	0	0	0	89,577	0	0	0	89,577
24	15	Pension	(1,804)	0	0	0	0	0	0	25,245	0	0	25,245
25	16	Regulatory Expense	0	0	0	0	0	0	0	0	5,280	0	5,280
26	17	Insurance Other than Group	(275)	0	0	0	0	0	0	0	0	12,359	12,359
27	18	Customer Accounting	7,623	0	0	0	0	0	0	0	0	0	0
28	19	Reids	19,589	0	0	0	0	0	0	0	0	0	0
29	20	General Office Expense	12,176	0	0	0	0	0	0	0	0	0	0
30	21	Miscellaneous	107,701	0	0	0	0	0	0	0	0	0	0
31	25	Other Maintenance	17,768	0	0	0	0	0	0	0	0	0	0
32		Total O & M Expenses	\$883,555	\$17,500	\$0	\$840	\$0	\$112,908	\$89,577	\$25,245	\$5,280	\$12,359	\$263,709
34		State Income Tax Impact	6.00%	(\$1,050)	\$0	(\$50)	\$0	(\$6,774)	(\$5,375)	(\$1,515)	(\$317)	(\$742)	(\$15,823)
36		Federal Income Tax Impact	35.00%	(\$5,493)	\$0	(\$312)	\$0	(\$41,669)	(\$33,233)	(\$9,366)	(\$1,959)	(\$4,565)	(\$97,835)
37		Net Operating Income Impact		(\$9,557)	\$0	(\$478)	\$0	(\$64,245)	(\$50,959)	(\$14,364)	(\$3,004)	(\$7,032)	(\$150,050)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 11 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X, BASE PERIOD, X, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, X, UPDATED, X, REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TRI VILLAGE)

Line No.	Account Number	Description	Base Period Col1	SOURCE OF SUPPLY EXPENSES (SS)												Grand Total Adjustments	
				Adj D-13 Sch D-2.3 Col2	Adj D-14 Sch D-2.3 Col3	Adj D-15 Sch D-2.3 Col4	Adj D-16 Sch D-2.3 Col5	Adj D-17 Sch D-2.3 Col6	Adj D-21 Sch D-2.3 Col7	Total Adjustments	Total Adjustments						
1			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	600000	Operation Supervision & Engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	601100	Operation Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	601200	Operation Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	602000	Purchased Water	428,687	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	603100	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	(61,460)	
7	603120	Amort Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	603200	Miscellaneous Labor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	604000	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10	616000	Maint Supervision & Engineering Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	616030	Maint Supervision & Engineering Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	611100	Maint Struc & Improv-Materials Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13	611110	Maint Struc & Improv-Materials Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	611200	Maint Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	611210	Maint Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	612100	Maint Col & Imp Res-Materials Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	612110	Maint Col & Imp Res-Materials Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	612120	Amort Col & Imp Res	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	612200	Maint Col & Imp Res-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	612210	Maint Col & Imp Res-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	613100	Maint Lake, River & Other Intakes-Mat Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
22	613110	Maint Lake, River & Other Intakes-Mat Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	613120	Amort Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	613200	Maint Lake, River & Other Intakes-Lab Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	613210	Maint Lake, River & Other Intakes-Lab Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	616100	Maint Supply Mains-Materials Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	616110	Maint Supply Mains-Materials Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	616200	Maint Supply Mains-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	616210	Maint Supply Mains-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	617100	Maint Misc Water Source Plant-Mat Ord	(49)	0	0	0	0	0	0	0	0	0	0	0	0	45	
31	617110	Maint Misc Water Source Plant-Mat Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	617200	Maint Misc Water Source Plant-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	617210	Maint Misc Water Source Plant-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34																	
35																	
36			428,652	0	0	0	0	0	0	0	0	0	0	0	0	0	
37																(61,415)	
38																	
39																	
40																	
41																	
42																	
43																	
44																	
45																	
46																	
47																	
48																	
49																	
50																	
TOTAL SS EXPENSES			428,652	0	0	0	0	0	0	0	0	0	0	0	0	45	(61,415)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 13 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL X_ UPDATED X_ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TRIVILLAGE)

Line No	Account Number	Description	Base Period	Adj D-13 Sch D-2.3	Adj D-14 Sch D-2.3	Adj D-15 Sch D-2.3	Adj D-16 Sch D-2.3	Adj D-17 Sch D-2.3	Adj D-21 Sch D-2.3	Total Adjustments	Grand Total Adjustments
WATER TREATMENT EXPENSES (WT)											
1	640000	Operation Supervision & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	641110	Chemicals-Carbon	0	0	0	0	0	0	0	0	0
3	641100	General Chemicals	0	0	0	0	0	0	0	0	840
4	641200	Softening Chemicals	0	0	0	0	0	0	0	0	0
5	642100	General WT Labor	9,601	0	0	0	0	0	0	0	71,128
6	642200	Softening Labor	0	0	0	0	0	0	0	0	0
7	642300	General WT Expenses	21,300	0	0	0	(8,705)	0	0	(8,705)	(8,705)
8	642390	General WT Administration	0	0	0	0	0	0	0	0	0
9	642400	Softening Expenses	0	0	0	0	0	0	0	0	0
10	643100	Misc Expenses	831	0	0	0	0	0	0	0	0
11	643190	Misc Expenses - Service Co	0	0	0	0	13,369	0	0	13,369	13,369
12	643200	Misc Labor	0	0	0	0	0	0	0	0	0
13	643300	Waste Disposal Expenses	0	0	0	0	0	0	0	0	0
14	643310	Amort Waste Disposal Expenses	0	0	0	0	0	0	0	0	0
15	644000	Rent	0	0	0	0	0	0	0	0	0
16	644000	Rent	0	0	0	0	0	0	0	0	0
17	650000	Maint Supervision & Engineering Ord	0	0	0	0	0	0	0	0	0
18	650010	Maint Supervision & Engineering Prg	0	0	0	0	0	0	0	0	0
19	651100	Maint WT Struc & Improvements-Mal Ord	6,033	0	0	0	0	(6,033)	0	(6,033)	(6,033)
20	651110	Maint WT Struc & Improvements-Mal Prg	0	0	0	0	0	0	0	0	0
21	651120	Amort WT Structures	0	0	0	0	0	0	0	0	0
22	651200	Maint WT Struc & Improvements-Labor Ord	0	0	0	0	0	0	0	0	0
23	651210	Maint WT Struc & Improvements-Labor Prg	0	0	0	0	0	0	0	0	0
24	652100	Maint General WT Equipment-Mal Ord	0	0	0	0	0	0	0	0	0
25	652110	Maint General WT Equipment-Mal Prg	0	0	0	0	0	0	0	0	0
26	652200	Maint Softening Equipment-Materials	0	0	0	0	0	0	0	0	0
27	652300	Maint General WT Equipment-Labor Ord	0	0	0	0	0	0	0	0	0
28	652310	Maint General WT Equipment-Labor Prg	0	0	0	0	0	0	0	0	0
29											
30		TOTAL WT EXPENSES	37,765	0	0	0	4,563	(6,033)	0	(1,370)	70,595

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 18 of 19
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): SCH D-2.3 (TRI VILLAGE)

Line No	Account Number	Description	Base Period	Adj D-16 Sch D-2.4	Adj D-19 Sch D-2.4	Adj D-20 Sch D-2.4	Total Adjustment
1	403000	Depreciation	\$58,080	\$123,513	\$0	\$0	\$123,513
2	403100	Depreciation - CIAC	(19,427)	19,427	\$0	\$0	19,427
3			\$38,653	\$142,940	\$0	\$0	\$142,940
4							
5							
6		State Income Tax Impact	6.00%	(\$8,576)	\$0	\$0	(\$8,576)
7		Federal Income Tax Impact	35.00%	(\$53,031)	\$0	\$0	(\$53,031)
8		Net Operating Income Impact		(\$61,908)	\$0	\$0	(\$61,908)
9							
10		AMORTIZATION EXPENSE					
11	404100	Amortization Lim Term UI Plant	\$0	\$0	\$0	\$0	\$0
12	404110	Amortization Franchise Expense	0	0	0	0	0
13	404430	Amortization Regulatory Asset - AFUDC	0	0	0	0	0
14	406000	Amortization Utility Plant Acquisition Adj	2	0	(2)	0	(2)
15	407000	Amortization Property Losses	0	0	0	0	0
16		TOTAL AMORTIZATION	\$2	(\$2)	\$0	\$0	(\$2)
17							
18		State Income Tax Impact	6.00%	\$0	\$0	\$0	\$0
19		Federal Income Tax Impact	35.00%	\$1	\$1	\$0	\$2
20		Net Operating Income Impact		\$1	\$1	\$0	\$2
21							
22							
23							
24		TAXES, OTHER THAN INCOME					
25	408100	Real & Personal Property Taxes	\$0	\$0	\$0	\$60,110	\$60,110
26	408110	Gross Income & Receipts Taxes	0	0	0	1,896	1,896
27	408120	Invested Capital Tax	0	0	0	0	0
28	408130	Other General Taxes	0	0	0	0	0
29	408140	FUTA	119	0	0	644	644
30	408150	FUTA Capitalized - (A Work Order)	0	0	0	(519)	(519)
31	408040	FUTA Capitalized - (H Work Order)	0	0	0	0	0
32	408050	FUTA Capitalized - (C & R Work Order)	0	0	0	0	0
33	408160	FICA	7,630	0	0	21,174	21,174
34	408170	FICA Capitalized - (A Work Order)	0	0	0	(4,984)	(4,984)
35	408060	FICA Capitalized - (H Work Order)	0	0	0	0	0
36	408070	FICA Capitalized - (C & R Work Order)	0	0	0	0	0
37	408180	SUTA	152	0	0	393	393
38	408190	SUTA Capitalized - (A Work Order)	0	0	0	(326)	(326)
39	408080	SUTA Capitalized - (H Work Order)	0	0	0	0	0
40	408090	SUTA Capitalized - (C & R Work Order)	0	0	0	0	0
41	408220	Environmental Tax	0	0	0	0	0
42			\$7,901	\$0	\$0	\$76,388	\$76,388
43							
44		State Income Tax Impact	6.00%	\$0	\$0	(\$4,703)	(\$4,703)
45		Federal Income Tax Impact	35.00%	\$0	\$0	(\$25,790)	(\$25,790)
46		Net Operating Income Impact		\$0	\$0	(\$47,893)	(\$47,893)
47							
48							
49							
50							

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.1T
Page 1 of 3
Witness Responsible: S.A. Miller

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (TRI VILLAGE)

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	Billed Revenues Adjustment D-1		
2	To adjust Residential billed water revenue for the change in billing determinants at present rates for the forecasted test period.	WIP-2	\$996,427
3			639,047
4			\$158,380
5			
6	To adjust Commercial billed water revenue for the change in billing determinants at present rates for the forecasted test period.	WIP-2	\$119,513
7			23,485
8			\$96,028
9			
10			
11			
12			
13			\$0
14			0
15			\$0
16			
17	To adjust Other Public Authority billed water revenue for the change in billing determinants at present rates for the forecasted test period.	WIP-2	\$40,201
18			15,121
19			\$24,080
20			
21			
22	To adjust Sales For Resale (OWU) billed water revenue for the change in billing determinants at present rates for the forecasted test period.	WIP-2	\$0
23			0
24			\$0
25			
26			
27			
28			\$0
29			0
30			\$0
31			
32			
33			\$0
34			0
35			\$0
36			
37	To adjust Miscellaneous billed water revenue for the change in billing determinants at present rates for the forecasted test period.	WIP-2	\$0
38			0
39			\$0
40			
41			
42			
43	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.	WIP-2	\$0
44			0
45			\$0
46			
47			
48			
49			
50			\$278,488

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.1T
Page 2 of 3
Witness Responsible: S.A. Miller

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL X_ UPDATED X_ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (TRI VILLAGE)

Line No.	Purpose and Description of Adjustment	Billed Revenue Adjustment D-1	Workpaper Reference	Amount
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.1T
Page 3 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Billed Revenue Adjustment D-1	Workpaper Reference	Amount
1				
2		RESIDENTIAL		
3		Forecasted Amount	WIP-2	\$0
4		Base Period Amount		0
5		Pro Forma Adjustment		\$0
6				
7		COMMERCIAL		
8		Forecasted Amount	WIP-2	\$0
9		Base Period Amount		0
10		Pro Forma Adjustment		\$0
11				
12		INDUSTRIAL		
13		Forecasted Amount	WIP-2	\$0
14		Base Period Amount		0
15		Pro Forma Adjustment		\$0
16				
17		RESIDENTIAL		
18		Forecasted Amount	WIP-2	\$0
19		Base Period Amount		0
20		Pro Forma Adjustment		\$0
21				
22		COMMERCIAL		
23		Forecasted Amount	WIP-2	\$0
24		Base Period Amount		0
25		Pro Forma Adjustment		\$0
26				
27		INDUSTRIAL		
28		Forecasted Amount	WIP-2	\$0
29		Base Period Amount		0
30		Pro Forma Adjustment		\$0
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43		Total Sewer Revenue Adjustment		0
44		Total Revenue Adjustment		\$278,488
45				
46				
47				
48				
49				
50				

The purpose of each adjustment is to eliminate the sewer revenue for the forecasted last period.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.2T
Page 1 of 1
Witness Responsible: S.A. Miller

DATA: X_ BASE PERIOD, X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL, X_ UPDATED, X_ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (TRH VILLAGE)

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	To adjust Reconnection Fees for the forecasted test period.		
3			
4			
5			
6			
7	To adjust Returned Check Charges for the forecasted test period level of bad checks.		
8			
9			
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The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.

Other Revenues Adjustment D-2	Workpaper Reference	Amount
RECONNECTION FEES		
Forecasted Amount	WIP-2	\$8,088
Base Period Amount		1,400
Pro Forma Adjustment		\$5,688
OTHER MISC SERV REVENUES		
Forecasted Amount	WIP-2	\$0
Base Period Amount		4,697
Pro Forma Adjustment		(64,897)
OTHER REVENUES		
Forecasted Amount	WIP-2	\$0
Base Period Amount		0
Pro Forma Adjustment		\$0
Total Other Revenue Adjustment		\$1,791
AFUDC Adjustment D-3		
AFUDC ABOVE THE LINE		
Forecasted Amount	WIP-2	\$0
Base Period Amount		0
Pro Forma Adjustment		\$0

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.3T
Page 1 of 2
Witness Responsible: S.A. Miller

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

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Labor expense is being adjusted to reflect an increase due to union wage contracts and an increase of 3% for non-union employees to become effective April 1, 2007 and 2008.	<u>Labor Adjustment D-4</u> WIP-3-1	\$311,361 293,861 \$17,500
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	<u>Fuel & Power Adjustment D-5</u> Forecasted Amount Base Period Amount Pro Forma Adjustment	WIP-3-2	\$0 0 \$0
13	<u>Chemicals Adjustment D-6</u> Forecasted Amount Base Period Amount Pro Forma Adjustment	WIP-3-3	\$840 0 \$840
14			
15			
16			
17			
18			
19			
20			
21	<u>Waste Disposal Adjustment D-7</u> Forecasted Amount Base Period Amount Pro Forma Adjustment	WIP-3-4	\$0 0 \$0
22			
23	<u>Management Fees Adjustment D-8</u> Forecasted Amount Base Period Amount Pro Forma Adjustment	WIP-3-5	\$112,908 0 \$112,908
24			
25			
26			
27	<u>Group Insurance Adjustment D-9</u> Forecasted Amount Base Period Amount Pro Forma Adjustment	WIP-3-6	\$87,795 (1,781) \$89,577
28			
29			
30			
31			
32	<u>Pension Expense Adjustment D-10</u> Forecasted Amount Base Period Amount Pro Forma Adjustment	WIP-3-7	\$23,441 (1,804) \$25,245
33			
34			
35			
36			
37	<u>Regulatory Expense Adjustment D-11</u> Forecasted Amount Base Period Amount Pro Forma Adjustment	WIP-3-8	\$5,280 0 \$5,280
38			
39			
40			
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42			
43			
44			
45			
46	<u>Insurance Other than Group Adjustment D-12</u> Forecasted Amount Base Period Amount Pro Forma Adjustment	WIP-3-9	\$12,084 (1,275) \$12,359
47			
48			
49			
50			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.3T
Page 2 of 2
Witness Responsible: S.A. Miller

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

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Customer Accounting expense reflects the cost of customer billing, meter reading and other expenses related to this function, as well as allocations made from Central Division to Tri Village and Elk Lake.	WIP-3-10	\$32,026
3			7,623
4			\$24,403
5			
6			
7	Rent expense reflects all leases and rental agreements that the company has entered into or is forecasted to enter into during the forecasted test period.	WIP-3-11	\$20,000
8			19,589
9			\$411
10			
11			
12	General Office expense reflects all expenses related to the Company's office including telephone, employee expenses, supplies, as well as allocations from Central Division to Tri Village and Elk Lake.	WIP-3-12	\$10,625
13			12,176
14			(\$1,551)
15			
16			
17	Miscellaneous expenses reflect all remaining expenses that are not specifically assigned to the above discussed adjustments. Refer to workpapers for detailed listing. This also includes allocations from Central Division to Tri Village and Elk Lake.	WIP-3-13	\$137,172
18			107,701
19			\$29,471
20			
21			
22	Maintenance expense reflect the costs of maintaining the property and assets of the Company. These expenses include amortizations of prior and forecasted deferred maintenance projects. It also includes normal maintenance of pumping equipment, mains, meters, as well as allocations from Central Division to Tri Village and Elk Lake.	WIP-3-14	\$29,422
23			17,768
24			\$11,654
25			
26	Purchased Water represents water purchased from the Winchester Municipal System, Georgetown Municipal System, and Owen Water & Sewer.	WIP-3-15	\$357,237
27			428,697
28			(\$81,450)
29			
30			
31			
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42			
43	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
44			
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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-24T

Page 1 of 1

Witness Responsible: M.A. Miller, S. A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Depreciation expense reflects an increase due to an increased level of Utility Plant in Service.	WIP-4-1	\$181,593
3			38,653
4			\$142,940
5			
6			
7			
8			\$0
9			2
10			(52)
11			
12	General Taxes represent Property Taxes, Payroll Taxes, PSC Fees and other miscellaneous taxes that are calculated to be expenses for the forecasted test period. This also includes the allocation of property tax from Central Division to Tr Village, Elk Lake, and Oventon.	WIP-4-1	\$65,289
13			7,901
14			\$78,388
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The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.

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

SCHEDULE D-3T
Page 1 of 1
Witness Responsible: S.A. Miller

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

Line No.	Acct.	Account Title	Jurisdictional Factor	Description of Factor and/or method of Allocation
1				
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
JURISDICTIONAL STATISTICS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-4T
Page 1 of 1

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

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Total Company	Statistic for Jurisdiction	Jurisdictional Ratio
1						
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 EXPLANATION OF CHANGE IN JURISDICTIONAL PROCEDURES
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-ST
 Page 1 of 1

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

Line No.	Account No.	Description	Procedure Approved in Prior Case	Rational for Change
1				
2				
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1/D-2.2 (ELK LAKE)

SCHEDULE D-1E
Page 1 of 19
Witness Responsible: M.A. Millard, S. A. Miller

Line No.	Account Number	Description	Base Period	Adj. D-1 Sch D-2.1	Adj. D-2 Sch D-2.2	Adj. D-3 Sch D-2.2	Total Adjustments
Water Revenues							
2	461100	Residential - Billed	\$81,625	\$11,762	\$0	\$0	\$11,762
3	461110	Residential - Unbilled	0	0	0	0	0
4	461200	Commercial - Billed	131	120	0	0	120
5	461210	Commercial - Unbilled	0	0	0	0	0
6	461300	Industrial - Billed	0	0	0	0	0
7	461310	Industrial - Unbilled	0	0	0	0	0
8	461400	Miscellaneous - Billed	0	0	0	0	0
9	461410	Miscellaneous - Water Sales Billed Unmature	0	0	0	0	0
10	462000	Private Fire - Billed	0	0	0	0	0
11	462100	Private Fire - Unbilled	0	0	0	0	0
12	463000	Public Fire - Billed	0	0	0	0	0
13	463100	Public Fire - Unbilled	0	0	0	0	0
14	464200	OPA - Billed	0	0	0	0	0
15	464210	OPA - Unbilled	0	0	0	0	0
16	466000	Sales for Resale - Billed	0	0	0	0	0
17	466100	Sales for Resale - Unbilled	0	0	0	0	0
18		Total Water Revenues	\$81,756	\$11,882	\$0	\$0	\$11,882
Sewer Revenues							
21	461000	Residential - Billed	0	0	0	0	0
22	461010	Residential - Billed Surcharge	0	0	0	0	0
23	461020	Commercial - Billed	0	0	0	0	0
24	461030	Commercial - Unbilled	0	0	0	0	0
25	462210	Industrial - Billed	0	0	0	0	0
26	462110	Industrial - Unbilled	0	0	0	0	0
27		Total Sewer Revenues	0	0	0	0	0
OTHER OPERATING REVENUES							
31	471100	Reconnection Charges	0	0	0	0	0
32	471200	Other Miscellaneous Service Revenues	0	0	0	0	0
33	472000	Rents from Water Property	0	0	0	0	0
34	474100	Billing & Collection Services	0	0	0	0	0
35	474300	Other Water Revenues	0	0	0	0	0
36		AFUDC	0	0	0	0	0
37		TOTAL OTHER OPERATING REVENUES	0	0	0	0	0
38							
39		TOTAL OPERATING REVENUES	\$81,756	\$11,882	\$0	\$0	\$11,882
40							
41							
42							
43							
44							
45							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD, _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL, ___ UPDATED, ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (ELK LAKE)

SCHEDULE D-1E
Page 3 of 19
Witness Responsible: M.A. Miller, S. A. Miller

Line No.	Account Number	Description	Base Period	Adj D-4	Adj D-5	Adj D-6	Adj D-7	Adj D-8	Adj D-9	Adj D-10	Adj D-11	Adj D-12	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Col1	Sch D-2.3 Col2	Sch D-2.3 Col3	Sch D-2.3 Col4	Sch D-2.3 Col5	Sch D-2.3 Col6	Sch D-2.3 Col7	Sch D-2.3 Col8	Sch D-2.3 Col9	Sch D-2.3 Col10	Adjustments
		SOURCE OF SUPPLY EXP (SS)											
2	600000	Operation Supervision & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	601100	Operation Expenses	0	0	0	0	0	0	0	0	0	0	0
4	601200	Operation Labor	0	0	0	0	0	0	0	0	0	0	0
5	602000	Purchased Water	26,734	0	0	0	0	0	0	0	0	0	0
6	603100	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0
7	603120	Amort Misc Expenses	0	0	0	0	0	0	0	0	0	0	0
8	603200	Miscellaneous Labor	0	0	0	0	0	0	0	0	0	0	0
9	604000	Rents	0	0	0	0	0	0	0	0	0	0	0
10	610000	Maint Supervision & Engineering Ord	0	0	0	0	0	0	0	0	0	0	0
11	610010	Maint Supervision & Engineering Prg	0	0	0	0	0	0	0	0	0	0	0
12	611100	Maint Struc & Improv-Materials Ord	0	0	0	0	0	0	0	0	0	0	0
13	611110	Maint Struc & Improv-Materials Prg	0	0	0	0	0	0	0	0	0	0	0
14	611200	Maint Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
15	611210	Maint Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
16	612100	Maint Col & Imp Res-Materials Ord	0	0	0	0	0	0	0	0	0	0	0
17	612110	Maint Col & Imp Res-Materials Prg	0	0	0	0	0	0	0	0	0	0	0
18	612120	Amort Col & Imp Res	0	0	0	0	0	0	0	0	0	0	0
19	612200	Maint Col & Imp Res-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
20	612210	Maint Col & Imp Res-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
21	613100	Maint Lake, River & Other Intakes-Mat Ord	0	0	0	0	0	0	0	0	0	0	0
22	613110	Maint Lake, River & Other Intakes-Mat Prg	0	0	0	0	0	0	0	0	0	0	0
23	613120	Amort Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0
24	613200	Maint Lake, River & Other Intakes-Lab Ord	0	0	0	0	0	0	0	0	0	0	0
25	613210	Maint Lake, River & Other Intakes-Lab Prg	0	0	0	0	0	0	0	0	0	0	0
26	616100	Maint Supply Mains-Materials Ord	0	0	0	0	0	0	0	0	0	0	0
27	616110	Maint Supply Mains-Materials Prg	0	0	0	0	0	0	0	0	0	0	0
28	616200	Maint Supply Mains-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
29	616210	Maint Supply Mains-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
30	617100	Maint Misc Water Source Plant-Mat Ord	(6)	0	0	0	0	0	0	0	0	0	0
31	617110	Maint Misc Water Source Plant-Mat Prg	0	0	0	0	0	0	0	0	0	0	0
32	617200	Maint Misc Water Source Plant-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
33	617210	Maint Misc Water Source Plant-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
34													
35													
36													
37			26,728	0	0	0	0	0	0	0	0	0	0
38													
39													
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TOTAL SS EXPENSES

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1E
Page 9 of 19
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): SCH D-2.3 (ELK LAKE)

Line No.	Account Number	Description	Base Period	Adj D-4	Adj D-5	Adj D-6	Adj D-7	Adj D-8	Adj D-9	Adj D-10	Adj D-11	Adj D-12	Total Adjustments
REGULATORY COMMISSION EXPENSES													
2		Amort Expense of Rate Proceedings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$732	\$0	\$732
3	928100	Amort Serv Study Exp Cost	0	0	0	0	0	0	0	0	0	0	0
4	928110	Tax Savings	0	0	0	0	0	0	0	0	0	0	0
5	928200	Amort of Other Regulatory Expenses	0	0	0	0	0	0	0	0	0	0	0
6	928300	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0	0	0
7	928400	Amort Misc Charges	0	0	0	0	0	0	0	0	0	0	0
8	930200	Misc General Expenses Current	131	0	0	0	0	0	0	0	0	0	131
9	930210	Amort Orig Cost Study	0	0	0	0	0	0	0	0	0	0	0
10	930220	Amort Misc General Expenses	0	0	0	0	0	0	0	0	0	0	0
11	930230	Misc Gen Exp - Community Relations	0	0	0	0	0	0	0	0	0	0	0
12	930240	Amort Plant Expansion Study	0	0	0	0	0	0	0	0	0	0	0
13	930250	Meals & Travel Expenses - Taxable	9	0	0	0	0	0	0	0	0	0	9
14	930260	Donations	0	0	0	0	0	0	0	0	0	0	0
15	930270	Data Processing Communication Exp	0	0	0	0	0	0	0	0	0	0	0
16	930280	Research & Development Expenses	0	0	0	0	0	0	0	0	0	0	0
17	930300	Research & Development Exp - Ser Co	0	0	0	0	0	0	0	0	0	0	0
18	930350	Non-deductible Penalties	0	0	0	0	0	0	0	0	0	0	0
19	930500	Lobbying Expenses	0	0	0	0	0	0	0	0	0	0	0
20	930510	Transportation Expenses	3,604	0	0	0	0	0	0	0	0	0	3,604
21	930600	Transportation Cap (A&B)	0	0	0	0	0	0	0	0	0	0	0
22	930610	Transportation Cap (C&R)	0	0	0	0	0	0	0	0	0	0	0
23	930620	Transportation Cap (H)	0	0	0	0	0	0	0	0	0	0	0
24	930630	Misc Gen Exp - Company Dues	0	0	0	0	0	0	0	0	0	0	0
25	930880	Misc Gen Exp - Other	0	0	0	0	0	0	0	0	0	0	0
26	930980	Misc General Exp-Taxable Co Dues	0	0	0	0	0	0	0	0	0	0	0
27	931000	Rentals	0	0	0	0	0	0	0	0	0	0	0
28	932100	Maint A&G Struc & Improv-Material Ord	0	0	0	0	0	0	0	0	0	0	0
29	932110	Maint A&G Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0	0	0
30	932120	Amort A&G Struc & Improv	0	0	0	0	0	0	0	0	0	0	0
31	932200	Maint A&G Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
32	932210	Maint A&G Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
33	932300	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0	0	0
34	932310	Maint A&G Office Furniture-Material Prg	0	0	0	0	0	0	0	0	0	0	0
35	932400	Maint A&G Office Furniture-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
36	932410	Maint A&G Office Furniture-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
37	932500	Maint A&G Communication Equip-Material	0	0	0	0	0	0	0	0	0	0	0
38	932510	Maint A&G Communication Equip-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
39	932600	Maint A&G Com Equip-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
40	932610	Maint A&G Misc Property-Material Ord	0	0	0	0	0	0	0	0	0	0	0
41	932700	Maint A&G Misc Property-Material Prg	0	0	0	0	0	0	0	0	0	0	0
42	932710	Maint A&G Misc Property-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
43	932800	Maint A&G Misc Property-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
44	932810	Total A & G Expenses	34,532	(30,038)	0	0	0	15,653	14,008	3,813	732	709	4,877
45		Total O & M Expenses	\$87,428	\$4,097	\$0	\$0	\$0	\$15,653	\$14,008	\$3,813	\$732	\$709	\$39,013

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1E
Page 18 of 19
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): SCH D-2.3 (ELK LAKE)

Line No.	Account Number	Description	Base Period	Adj D-13 Sch D-2.3	Adj D-14 Sch D-2.3	Adj D-15 Sch D-2.3	Adj D-16 Sch D-2.3	Adj D-17 Sch D-2.3	Adj D-21 Sch D-2.4	Total Adjustments	Grand Total Adjustments
2	08	Operation Labor Expenses	\$41,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,097
3	24	Maintenance Labor Expenses	0	0	0	0	0	0	0	0	0
5		Total Labor	\$41,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,097
8		Total Operation Expenses	\$80,243	\$2,196	(\$1,281)	(\$8,853)	\$0	(\$7,531)		(\$15,469)	(\$13,365)
9		Total Maintenance Expenses	7,185	0	0	0	(1,810)	0		(1,810)	35,118
11		Total O & M Expenses	\$87,428	\$2,196	(\$1,281)	(\$8,853)	(\$1,810)	(\$7,531)		(\$17,279)	\$21,733
17	08	Labor	\$41,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,097
18	09	Purchased Water	26,734	0	0	0	0	0	(7,531)	(7,531)	(7,531)
19	10	Fuel and Power	0	0	0	0	0	0	0	0	0
20	11	Chemicals	0	0	0	0	0	0	0	0	0
21	12	Waste Disposal	0	0	0	0	0	0	0	0	0
22	13	Management Fees	(602)	0	0	0	0	0	0	0	15,653
23	14	Group Insurance	(251)	0	0	0	0	0	0	0	14,008
24	15	Pension	0	0	0	0	0	0	0	0	3,813
25	16	Regulatory Expense	0	0	0	0	0	0	0	0	732
26	17	Insurance Other than Group	(38)	0	0	0	0	0	0	0	709
27	18	Customer Accounting	1,159	2,196	0	0	0	0	0	2,196	2,196
28	19	Rents	0	0	0	0	0	0	0	0	0
29	20	General Office Expense	1,516	0	0	0	0	0	0	0	(1,281)
30	21	Miscellaneous	14,727	0	0	(8,853)	0	0	0	(8,853)	(8,853)
31	25	Other Maintenance	2,543	0	0	0	(1,810)	0	0	(1,810)	(1,810)
33		Total O & M Expenses	\$87,428	\$2,196	(\$1,281)	(\$8,853)	(\$1,810)	(\$7,531)		(\$17,279)	\$21,733
35		State Income Tax Impact	6.00%	(\$132)	\$0	\$77	\$531	\$109	\$452	\$1,037	(\$1,304)
37		Federal Income Tax Impact	35.00%	(\$815)	\$0	\$475	\$3,284	\$672	\$2,794	\$6,411	(\$8,063)
39		Net Operating Income Impact		(\$1,249)	\$0	\$729	\$5,038	\$1,029	\$4,285	\$9,831	(\$12,366)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2006

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (ELK LAKE)

SCHEDULE D-1E
Page 19 of 19
Witness Responsible: M.A. Miller, S. A. Miller

Line No.	Account Number	Description	Base Period	Adj D-18 Sch D-2.4	Adj D-19 Sch D-2.4	Adj D-20 Sch D-2.4	Total Adjustment
1	403000	Depreciation	\$0	\$7,442	\$0	\$0	\$7,442
2	403100	Depreciation - CIAC	\$0	\$7,442	\$0	\$0	\$7,442
3							
4							
5							
6		State Income Tax Impact	6.00%	(\$447)	\$0	\$0	(\$447)
7		Federal Income Tax Impact	35.00%	(\$2,761)	\$0	\$0	(\$2,761)
8		Net Operating Income Impact		(\$4,234)	\$0	\$0	(\$4,234)
9							
10		AMORTIZATION EXPENSE					
11	404100	Amortization Lim Term Ut Plant	\$0	\$0	\$0	\$0	\$0
12	404110	Amortization Franchise Expense	0	0	0	0	0
13	404430	Amortization Regulatory Asset - AFUDC	0	0	0	0	0
14	406000	Amortization Utility Plant Acquisition Adj	0	0	0	0	0
15	407000	Amortization Property Losses	0	0	0	0	0
16		TOTAL AMORTIZATION	\$0	\$0	\$0	\$0	\$0
17							
18		State Income Tax Impact	6.00%	\$0	\$0	\$0	\$0
19		Federal Income Tax Impact	35.00%	\$0	\$0	\$0	\$0
20		Net Operating Income Impact		\$0	\$0	\$0	\$0
21							
22							
23							
24		TAXES OTHER THAN INCOME					
25	408100	Real & Personal Property Taxes	\$0	\$0	\$2,584	\$0	\$2,584
26	408110	Gross Income & Receipts Taxes	0	0	156	0	156
27	408120	Invested Capital Tax	0	0	0	0	0
28	408130	Other General Taxes	0	0	0	0	0
29	408140	FUTA	21	0	97	0	97
30	408150	FUTA Capitalized - (A Work Order)	0	0	(104)	0	(104)
31	408040	FUTA Capitalized - (H Work Order)	0	0	0	0	0
32	408050	FUTA Capitalized - (C & R Work Order)	0	0	0	0	0
33	408160	FICA	991	0	3,500	0	3,500
34	408170	FICA Capitalized - (A Work Order)	0	0	(989)	0	(989)
35	408060	FICA Capitalized - (H Work Order)	0	0	0	0	0
36	408070	FICA Capitalized - (C & R Work Order)	0	0	0	0	0
37	408180	SUTA	27	0	56	0	56
38	408190	SUTA Capitalized - (A Work Order)	0	0	(67)	0	(67)
39	408080	SUTA Capitalized - (H Work Order)	0	0	0	0	0
40	408090	SUTA Capitalized - (C & R Work Order)	0	0	0	0	0
41	408220	Environmental Tax	0	0	0	0	0
42			\$1,039	\$0	\$5,233	\$0	\$5,233
43							
44		State Income Tax Impact	6.00%	\$0	(\$314)	\$0	(\$314)
45		Federal Income Tax Impact	35.00%	\$0	(\$1,722)	\$0	(\$1,722)
46		Net Operating Income Impact		\$0	(\$3,197)	\$0	(\$3,197)
47							
48							
49							
50							

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD, _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL, _____ UPDATED, _____ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (ELK LAKE)

SCHEDULE D-2.1E
Page 1 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1	Billed Revenues, Adjustment D-1		
2	To adjust Residential billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
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Billed Revenues, Adjustment D-1

RESIDENTIAL

Forecasted Amount \$93,387
Base Period Amount 81,625
Pro Forma Adjustment \$11,762

COMMERCIAL

Forecasted Amount \$251
Base Period Amount 131
Pro Forma Adjustment \$120

INDUSTRIAL

Forecasted Amount \$0
Base Period Amount 0
Pro Forma Adjustment \$0

OTHER PUBLIC AUTHORITY

Forecasted Amount \$0
Base Period Amount 0
Pro Forma Adjustment \$0

SALES FOR RESALE (OWU)

Forecasted Amount \$0
Base Period Amount 0
Pro Forma Adjustment \$0

PUBLIC FIRE SERVICE

Forecasted Amount \$0
Base Period Amount 0
Pro Forma Adjustment \$0

PRIVATE FIRE SERVICE

Forecasted Amount \$0
Base Period Amount 0
Pro Forma Adjustment \$0

MISCELLANEOUS

Forecasted Amount \$0
Base Period Amount 0
Pro Forma Adjustment \$0

Total Billed Water Revenue Adjustment \$11,882

The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (ELK LAKE)

SCHEDULE D-21E
Page 2 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	<u>Billed Revenues, Adjustment D-1</u>		
2	RESIDENTIAL		
3	Forecasted Amount	WIP-2	\$0
4	Base Period Amount		0
5	Pro Forma Adjustment		\$0
6			
7	COMMERCIAL		
8	Forecasted Amount	WIP-2	\$0
9	Base Period Amount		0
10	Pro Forma Adjustment		\$0
11			
12	INDUSTRIAL		
13	Forecasted Amount	WIP-2	\$0
14	Base Period Amount		0
15	Pro Forma Adjustment		\$0
16			
17	OTHER PUBLIC AUTHORITY		
18	Forecasted Amount	WIP-2	\$0
19	Base Period Amount		0
20	Pro Forma Adjustment		\$0
21			
22	SALES FOR RESALE (OWU)		
23	Forecasted Amount	WIP-2	\$0
24	Base Period Amount		0
25	Pro Forma Adjustment		\$0
26			
27	PUBLIC FIRE SERVICE		
28	Forecasted Amount	WIP-2	\$0
29	Base Period Amount		0
30	Pro Forma Adjustment		\$0
31			
32	PRIVATE FIRE SERVICE		
33	Forecasted Amount	WIP-2	\$0
34	Base Period Amount		0
35	Pro Forma Adjustment		\$0
36			
37	MISCELLANEOUS		
38	Forecasted Amount	WIP-2	\$0
39	Base Period Amount		0
40	Pro Forma Adjustment		\$0
41			
42	Total Unbilled Water Revenue Adjustment		\$0
43			
44			
45			
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ____ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (ELK LAKE)

SCHEDULE D-2.1E
Page 3 of 3
Witness Responsible: S.A. Millor

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	Billed Revenues Adjustment D-1		
2	RESIDENTIAL		
3	Forecasted Amount	WIP-2	\$0
4	Base Period Amount		0
5	Pro Forma Adjustment		\$0
6			
7	COMMERCIAL		
8	Forecasted Amount	WIP-2	\$0
9	Base Period Amount		0
10	Pro Forma Adjustment		\$0
11			
12	INDUSTRIAL		
13	Forecasted Amount	WIP-2	\$0
14	Base Period Amount		0
15	Pro Forma Adjustment		\$0
16			
17	RESIDENTIAL		
18	Forecasted Amount	WIP-2	\$0
19	Base Period Amount		0
20	Pro Forma Adjustment		\$0
21			
22	COMMERCIAL		
23	Forecasted Amount	WIP-2	\$0
24	Base Period Amount		0
25	Pro Forma Adjustment		\$0
26			
27	INDUSTRIAL		
28	Forecasted Amount	WIP-2	\$0
29	Base Period Amount		0
30	Pro Forma Adjustment		\$0
31			
32			
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37			
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41			
42			
43			
44			
45	Total Sewer Revenue Adjustment		0
46			
47	Total Revenue Adjustment		\$11,862
48			
49			
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (ELK LAKE)

SCHEDULE D-2.2E
Page 1 of 1
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1	Other Revenues Adjustment D-2		
2	RECONNECTION FEES		
3	Forecasted Amount	WIP-2	\$0
4	Base Period Amount		0
5	Pro Forma Adjustment		\$0
6			
7	OTHER MISC SERV REVENUES		
8	Forecasted Amount	WIP-2	\$0
9	Base Period Amount		0
10	Pro Forma Adjustment		\$0
11			
12	OTHER REVENUES		
13	Forecasted Amount	WIP-2	\$0
14	Base Period Amount		0
15	Pro Forma Adjustment		\$0
16			
17	Total Other Revenue Adjustment		\$0
18			
19			
20			
21			
22	AFUDC Adjustment D-3		
23	AFUDC ABOVE THE LINE		
24	Forecasted Amount	WIP-2	\$0
25	Base Period Amount		0
26	Pro Forma Adjustment		\$0
27			
28			
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The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.3E
Page 1 of 2
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	Labor expense is being adjusted to reflect an increase due to union wage contracts and an increase of 3% for non-union employees to become effective April 1, 2007 and 2008.		
3			
4			
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11			
12	Chemical expense is being adjusted to reflect the level of forecasted sales. Also reflected is the adjustment for contracted chemical prices made to the forecast.		
13			
14			
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21			
22	Management Fees expense reflects the forecasted charges from the Service Company for services rendered during the forecasted period including costs from the Southeast Region Service Company office, Shared Services Center, and the Customer Call Center.		
23			
24			
25			
26			
27	Group Insurance reflects the premium to be paid for insurance coverage for employees plus costs associated with FAS 106.		
28			
29			
30			
31			
32	Pension Expense reflects the forecasted level based on FAS 87 pension costs.		
33			
34			
35			
36			
37	Regulatory Expense reflects a three year amortization of the cost of the current filing, as well as a five year amortization of the cost of service study.		
38			
39			
40			
41			
42			
43			
44			
45			
46	Insurance Other than Group expense reflects the Company's forecasted cost for liability insurance, workers' compensation and property insurance based upon the most recent actual bills.		
47			
48			
49	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted last period.		
50			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.3E
Page 2 of 2
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Customer Accounting expense reflects the cost of customer billing, meter reading and other expenses related to this function, as well as allocations made from Central Division to Tri Village, Elk Lake, and Owenton.	WIP-3-10	\$3,355
3			1,159
4			<u>\$2,196</u>
5			
6			
7			\$0
8			0
9			<u>\$0</u>
10			
11			
12	General Office expense reflects all expenses related to the Company's office including telephone, employee expenses, supplies, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	WIP-3-11	\$235
13			1,516
14			<u>(\$1,281)</u>
15			
16			
17	Miscellaneous expenses reflect all remaining expenses that are not specifically assigned to the above discussed adjustments. Refer to workpapers for detailed listing. This also includes allocations from Central Division to Tri Village, Elk Lake, and Owenton.	WIP-3-12	\$5,874
18			14,727
19			<u>(\$8,653)</u>
20			
21			
22	Maintenance expense reflect the costs of maintaining the property and assets of the Company. These expenses include amortizations of prior and forecasted deferred maintenance projects. It also includes normal maintenance of pumping equipment, mains, meters, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	WIP-3-13	\$733
23			2,543
24			<u>(\$1,810)</u>
25			
26			
27	Purchased Water represents water purchased from the Winchester Municipal System, Georgetown Municipal System, and Owen Water & Sewer.	WIP-3-14	\$19,203
28			26,734
29			<u>(\$7,531)</u>
30			
31			
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39			
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41			
42			
43	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.	WIP-3-15	\$19,203
44			26,734
45			<u>(\$7,531)</u>
46			
47			
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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.4E
Page 1 of 1

Witness Responsible: M.A. Millorr, S. A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	Depreciation expense reflects an increase due to an increased level of Utility Plant in Service.		
3			
4			
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11			
12	General Taxes represent Property Taxes, Payroll Taxes, PSC Fees and other miscellaneous taxes that are calculated to be expenses for the forecasted test period. This also includes the allocation of property tax from Central Division to Tri Village, Elk Lake, and Owenion.		
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32	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
33			
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Worksheet Reference	Amount
WIP-4-1	\$7,442
	0
	<u>\$7,442</u>
WIP-4-1	\$0
	0
	<u>\$0</u>
WIP-5	\$6,272
	1,039
	<u>\$5,233</u>

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

SCHEDULE D-JE
 Page 1 of 1
 Witness Responsible: S.A. Miller

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

Line No.	Accl	Account Title	Jurisdictional Factor	Description of Factor and/or method of Allocation
1				
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4				
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
JURISDICTIONAL STATISTICS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-4E
Page 1 of 1

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

Line No.	Description	Statistic Total Company	Adjusted Total Company	Adjustment	Statistic for Jurisdiction	Jurisdictional Ratio
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3						
4						
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

EXPLANATION OF CHANGE IN JURISDICTIONAL PROCEDURES
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D.5E
Page 1 of 1

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

Line No.	Account No.	Description	Procedure Approved in Prior Case	Rational for Change
1				
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2807-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2009

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1(D-2.2 (OWENTON))

SCHEDULE D-10
Page 1 of 19
Witness Responsible: M.A. Millier, S. A. Millier

Line No.	Account Number	Description	Base Period	Adj. D-1 Sch D-2.1	Adj. D-2 Sch D-2.2	Adj. D-3 Sch D-2.2	Total Adjustments
Water Revenues							
1							
2	461100	Residential - Billed	\$330,581	\$76,402	\$0	\$0	\$76,402
3	461110	Residential - Unbilled	0	0	0	0	0
4	461200	Commercial - Billed	63,106	135,462	0	0	135,462
5	461210	Commercial - Unbilled	0	0	0	0	0
6	461300	Industrial - Billed	0	0	0	0	0
7	461310	Industrial - Unbilled	0	0	0	0	0
8	461400	Miscellaneous - Billed	10,012	(10,012)	0	0	(10,012)
9	461410	Miscellaneous - Water Sales Billed Unmetered	0	0	0	0	0
10	462000	Private Fire - Billed	0	0	0	0	0
11	462100	Private Fire - Unbilled	0	0	0	0	0
12	463000	Public Fire - Billed	0	0	0	0	0
13	463100	Public Fire - Unbilled	0	0	0	0	0
14	464200	OPA - Billed	0	0	0	0	0
15	464210	OPA - Unbilled	0	0	0	0	0
16	466000	Sales for Resale - Billed	123,861	(123,861)	0	0	(123,861)
17	466100	Sales for Resale - Unbilled	0	0	0	0	0
18		Total Water Revenues	527,560	77,991	0	0	77,991
19							
Sewer Revenues							
20							
21	461000	Residential - Billed	165,063	(165,063)	0	0	(165,063)
22	461010	Residential - Billed Surcharge	0	0	0	0	0
23	461020	Commercial - Billed	85,622	(85,622)	0	0	(85,622)
24	461030	Commercial - Unbilled	0	0	0	0	0
25	462210	Industrial - Billed	18,863	(18,863)	0	0	(18,863)
26	462110	Industrial - Unbilled	0	0	0	0	0
27		Total Sewer Revenues	269,548	(269,548)	0	0	(269,548)
28							
29							
OTHER OPERATING REVENUES							
30							
31	471100	Reconnection Charges	0	0	0	0	0
32	471200	Other Miscellaneous Service Revenues	536	0	(536)	0	(536)
33	472000	Rents from Water Property	0	0	0	0	0
34	474100	Billing & Collection Services	0	0	0	0	0
35	474300	Other Water Revenues	0	0	0	0	0
36		AFUDC	0	0	0	0	0
37		TOTAL OTHER OPERATING REVENUES	536	0	(536)	0	(536)
38							
39		TOTAL OPERATING REVENUES	\$797,644	(\$191,557)	(\$536)	\$0	(\$192,053)
40							
41							
42							
43							
44							
45							
46							
47							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-10
Page 2 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL X_ UPDATED X_ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1/D-2.2 (OWENTON)

Line No.	Account Number	Description	Base Period	Adj. D-1 Sch D-2.1	Adj. D-2 Sch D-2.2	Adj. D-3 Sch D-2.2	Total Adjustments
2							
3		Revenues from Water/Wastewater					
4		Residential	\$495,644	(\$88,661)	\$0	\$0	\$0
5		Commercial	148,728	49,840	0	0	0
6		Industrial	18,863	(18,863)	0	0	0
7		Other Public Authority (OPA)	0	0	0	0	0
8		Sales for Resale (OWU)	123,861	(123,861)	0	0	0
9		Miscellaneous	10,012	(10,012)	0	0	0
10		Private Fire Service	0	0	0	0	0
11		Public Fire Service	0	0	0	0	0
12							
13		Total Water/Wastewater Revenues	797,108	(191,557)	0	0	0
14		Other Operating Revenues	538	0	(538)	0	0
15							
16		Total Operating Revenues	\$797,644	(\$191,557)	(\$538)	\$0	\$0
17							
18		TAX RATE					
19		State Income Tax Impact	5.00%	(\$11,493)	(\$32)	\$0	\$0
20		Federal Income Tax Impact	35.00%	(\$63,022)	(\$176)	\$0	\$0
21		Net Operating Income Impact		(\$117,042)	(\$328)	\$0	\$0
22							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-10
Page 9 of 19
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): SCH D-2.3 (OWENTON)

Line No.	Account Number	Description	Base Period	Adj D-4 Sch D-2.3	Adj D-5 Sch D-2.3	Adj D-6 Sch D-2.3	Adj D-7 Sch D-2.3	Adj D-8 Sch D-2.3	Adj D-9 Sch D-2.3	Adj D-10 Sch D-2.3	Adj D-11 Sch D-2.3	Adj D-12 Sch D-2.3	Total Adjustments
1		ADMINISTRATIVE & GENERAL EXP(A&G) - CONT											
		REGULATORY COMMISSION EXPENSES											
2	928100	Amort Expense of Rate Proceedings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,707	\$0	\$2,707
3	928110	Amort Serv Study Exp Cost	0	0	0	0	0	0	0	0	0	0	0
4	928200	Tax Savings	0	0	0	0	0	0	0	0	0	0	0
5	928300	Amort of Other Regulatory Expenses	0	0	0	0	0	0	0	0	0	0	0
6	928400	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0	0	0
7	928400	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0	0	0
8	930200	Amort Misc Charges	0	0	0	0	0	0	0	0	0	0	0
9	930210	Misc General Expenses Current	(5,294)	0	0	0	0	0	0	0	0	0	0
10	930220	Amort Orig Cost Study	0	0	0	0	0	0	0	0	0	0	0
11	930230	Amort Misc General Expenses	0	0	0	0	0	0	0	0	0	0	0
12	930240	Misc Gen Exp - Community Relations	0	0	0	0	0	0	0	0	0	0	0
13	930250	Amort Plant Expansion Study	0	0	0	0	0	0	0	0	0	0	0
14	930260	Meals & Travel Expenses - Taxable	39	0	0	0	0	0	0	0	0	0	0
15	930270	Donations	0	0	0	0	0	0	0	0	0	0	0
16	930290	Data Processing Communication Exp	0	0	0	0	0	0	0	0	0	0	0
17	930300	Research & Development Expenses	0	0	0	0	0	0	0	0	0	0	0
18	930390	Research & Development Exp - Ser Co	0	0	0	0	0	0	0	0	0	0	0
19	930500	Non-deductible Penalties	0	0	0	0	0	0	0	0	0	0	0
20	930510	Lobbying Expenses	0	0	0	0	0	0	0	0	0	0	0
21	930600	Transportation Expenses	384	0	0	0	0	0	0	0	0	0	0
22	930610	Transportation Cap (A&B)	0	0	0	0	0	0	0	0	0	0	0
23	930620	Transportation Cap (C&R)	0	0	0	0	0	0	0	0	0	0	0
24	930630	Transportation Cap (H)	0	0	0	0	0	0	0	0	0	0	0
25	930860	Misc Gen Exp - Company Dues	0	0	0	0	0	0	0	0	0	0	0
26	930890	Misc Gen Exp - Other	0	0	0	0	0	0	0	0	0	0	0
27	930960	Misc General Exp-Taxable Co Dues	0	0	0	0	0	0	0	0	0	0	0
28	931000	Rents	0	0	0	0	0	0	0	0	0	0	0
29	932100	Maint A&G Struc & Improv-Material Ord	0	0	0	0	0	0	0	0	0	0	0
30	932110	Maint A&G Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0	0	0
31	932120	Maint A&G Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
32	932200	Maint A&G Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
33	932210	Maint A&G Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
34	932300	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0	0	0
35	932310	Maint A&G Office Furniture-Material Prg	0	0	0	0	0	0	0	0	0	0	0
36	932400	Maint A&G Office Furniture-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
37	932410	Maint A&G Office Furniture-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
38	932500	Maint A&G Communication Equip-Material	0	0	0	0	0	0	0	0	0	0	0
39	932600	Maint A&G Com Equip-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
40	932610	Maint A&G Com Equip-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
41	932700	Maint A&G Misc Property-Material Ord	0	0	0	0	0	0	0	0	0	0	0
42	932710	Maint A&G Misc Property-Material Prg	0	0	0	0	0	0	0	0	0	0	0
43	932800	Maint A&G Misc Property-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
44	932810	Maint A&G Misc Property-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
45		Total A & G Expenses	80,057	10,928	0	0	0	57,863	73,757	19,719	2,707	8,760	173,735
46		Total O & M Expenses	\$475,951	\$43,522	\$41,935	\$28,212	\$0	\$57,863	\$73,757	\$19,719	\$2,707	\$8,760	\$275,476

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-10
Page 17 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL X_ UPDATED X_ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (OWENTON)

Line No.	Account Number	Description	Base Period	Adj D-13	Adj D-14	Adj D-15	Adj D-16	Adj D-17	Adj D-21	Total Adjustments	Grand Total Adjustments
1		ADMINISTRATIVE & GENERAL EXPENSES - CONT									
2		REGULATORY COMMISSION EXPENSES									
3	928100	Amort Expense of Rate Proceedings	0	0	0	0	0	0	0	0	2,707
4	928110	Amort Serv Study Exp Cost	0	0	0	0	0	0	0	0	0
5	928200	Tax Savings	0	0	0	0	0	0	0	0	0
6	928300	Amort of Other Regulatory Expenses	0	0	0	0	0	0	0	0	0
7	928400	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0
8	930200	Amort Misc Charges	0	0	0	0	0	0	0	0	0
9	930210	Misc General Expenses Current	(5,294)	0	0	8,020	0	0	0	8,020	8,020
10	930220	Amort Orig Cost Study	0	0	0	0	0	0	0	0	0
11	930230	Misc Gen General Expenses	0	0	0	256	0	0	0	256	256
12	930240	Misc Gen Exp - Community Relations	0	0	0	0	0	0	0	0	0
13	930250	Amort Plant Expansion Study	0	0	0	0	0	0	0	0	0
14	930260	Meals & Travel Expenses - Taxable	39	0	78	0	0	0	0	78	78
15	930270	Donations	0	0	0	0	0	0	0	0	0
16	930290	Data Processing Communication Exp	0	0	0	0	0	0	0	0	0
17	930300	Research & Development Expenses	0	0	0	0	0	0	0	0	0
18	930390	Research & Development Exp - Ser Co	0	0	0	0	0	0	0	0	0
19	930500	Non-deductible Penalties	0	0	0	0	0	0	0	0	0
20	930510	Lobbying Expenses	0	0	0	0	0	0	0	0	0
21	930600	Transportation Expenses	384	0	0	4,873	0	0	0	4,873	4,873
22	930610	Transportation Cap (A&B)	0	0	0	0	0	0	0	0	0
23	930620	Transportation Cap (C&R)	0	0	0	0	0	0	0	0	0
24	930630	Transportation Cap (H)	0	0	0	0	0	0	0	0	0
25	930680	Misc Gen Exp - Company Dues	0	0	0	400	0	0	0	400	400
26	930690	Misc Gen Exp - Other	0	0	0	394	0	0	0	394	394
27	930680	Misc General Exp-Taxable Co Dues	0	0	0	0	0	0	0	0	0
28	931000	Rents	0	0	0	0	0	0	0	0	0
29	932100	Maint A&G Struc & Improv-Material Ord	0	0	0	0	0	370	0	370	370
30	932110	Maint A&G Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0
31	932120	Maint A&G Struc & Improv	0	0	0	0	0	0	0	0	0
32	932200	Maint A&G Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0
33	932210	Maint A&G Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0
34	932300	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0
35	932310	Maint A&G Office Furniture-Material Prg	0	0	0	0	0	0	0	0	0
36	932400	Maint A&G Office Furniture-Labor Ord	0	0	0	0	0	0	0	0	0
37	932410	Maint A&G Office Furniture-Labor Prg	0	0	0	0	0	0	0	0	0
38	932500	Maint A&G Communication Equip-Material	0	0	0	0	0	0	0	0	0
39	932600	Maint A&G Com Equip-Labor Ord	0	0	0	0	0	0	0	0	0
40	932610	Maint A&G Com Equip-Labor Prg	0	0	0	0	0	0	0	0	0
41	932700	Maint A&G Misc Property-Material Ord	0	0	0	0	0	0	0	0	0
42	932710	Maint A&G Misc Property-Material Prg	0	0	0	0	0	0	0	0	0
43	932800	Maint A&G Misc Property-Labor Ord	0	0	0	0	0	0	0	0	0
44	932810	Maint A&G Misc Property-Labor Prg	0	0	0	0	0	0	0	0	0
45		Total A & G Expenses	80,057	0	247	18,759	0	370	0	19,416	193,151
46		Total O & M Expenses	\$475,951	\$11,725	\$247	\$23,002	\$0	\$57,263	\$0	\$82,239	\$368,714

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-10
Page 19 of 19
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): SCH D-2.3 (OWENTON)

Line No.	Account Number	Description	Base Period	Adj D-18 Sch D-2.4	Adj D-19 Sch D-2.4	Adj D-20 Sch D-2.4	Total Adjustment
1	403000	Depreciation	\$69,420	\$0	\$0	\$0	\$10,173
2	403100	Depreciation - CIAC	(21,230)	\$0	\$0	\$0	21,230
3			\$48,190	\$31,403	\$0	\$0	\$31,403
4							
5							
6		State Income Tax Impact	6.00%	(\$1,894)	\$0	\$0	\$0
7		Federal Income Tax Impact	35.00%	(\$11,650)	\$0	\$0	\$0
8		Net Operating Income Impact		\$3,361	\$0	\$0	\$0
9							\$3,361
10		AMORTIZATION EXPENSE					
11	404100	Amortization Lim Term Ut Plant	\$0	\$0	\$0	\$0	\$0
12	404110	Amortization Franchise Expense	0	0	0	0	0
13	404430	Amortization Regulatory Asset - AFUDC	0	0	0	0	0
14	406000	Amortization Utility Plant Acquisition Adj	0	0	0	0	0
15	407000	Amortization Property Losses	0	0	0	0	0
16		TOTAL AMORTIZATION	\$0	\$0	\$0	\$0	\$0
17							
18		State Income Tax Impact	6.00%	\$0	\$0	\$0	\$0
19		Federal Income Tax Impact	35.00%	\$0	\$0	\$0	\$0
20		Net Operating Income Impact		\$0	\$0	\$0	\$0
21							
22							
23							
24		TAXES, OTHER THAN INCOME					
25	408100	Real & Personal Property Taxes	\$0	\$0	\$48,706	\$0	\$48,706
26	408110	Gross Income & Receipts Taxes	0	0	984	0	984
27	408120	Invested Capital Tax	0	0	0	0	0
28	408130	Other General Taxes	0	0	0	0	0
29	408140	FUTA	228	0	0	0	405
30	408150	FUTA Capitalized - (A Work Order)	0	0	0	0	(189)
31	408040	FUTA Capitalized - (H Work Order)	0	0	0	0	0
32	408050	FUTA Capitalized - (C & R Work Order)	0	0	0	0	0
33	408160	FICA	13,120	0	0	0	8,886
34	408170	FICA Capitalized - (A Work Order)	0	0	0	0	(1,805)
35	408060	FICA Capitalized - (H Work Order)	0	0	0	0	0
36	408070	FICA Capitalized - (C & R Work Order)	0	0	0	0	0
37	408180	SUTA	291	0	0	0	161
38	408190	SUTA Capitalized - (A Work Order)	0	0	0	0	(115)
39	408080	SUTA Capitalized - (H Work Order)	0	0	0	0	0
40	408090	SUTA Capitalized - (C & R Work Order)	0	0	0	0	0
41	408220	Environmental Tax	0	0	0	0	0
42			\$13,639	\$0	\$57,033	\$0	\$57,033
43							
44		State Income Tax Impact	6.00%	\$0	(\$3,422)	\$0	\$0
45		Federal Income Tax Impact	35.00%	\$0	(\$18,764)	\$0	\$0
46		Net Operating Income Impact		\$0	(\$24,647)	\$0	\$0
47							
48							
49							
50							

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.10
Page 1 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	Billed Revenues Adjustment D-1		
2	To adjust Residential billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
3	RESIDENTIAL	WIP-2	\$405,983
4	Forecasted Amount		330,581
5	Base Period Amount		576,402
6	Pro Forma Adjustment		
7	COMMERCIAL	WIP-2	\$198,568
8	Forecasted Amount		63,105
9	Base Period Amount		\$135,462
10	Pro Forma Adjustment		
11	INDUSTRIAL	WIP-2	\$0
12	Forecasted Amount		0
13	Base Period Amount		0
14	Pro Forma Adjustment		0
15	OTHER PUBLIC AUTHORITY	WIP-2	\$0
16	Forecasted Amount		0
17	Base Period Amount		0
18	Pro Forma Adjustment		0
19	SALES FOR RESALE (OWU)	WIP-2	\$0
20	Forecasted Amount		123,861
21	Base Period Amount		(\$123,861)
22	Pro Forma Adjustment		
23	PUBLIC FIRE SERVICE	WIP-2	\$0
24	Forecasted Amount		0
25	Base Period Amount		0
26	Pro Forma Adjustment		0
27	PRIVATE FIRE SERVICE	WIP-2	\$0
28	Forecasted Amount		0
29	Base Period Amount		0
30	Pro Forma Adjustment		0
31	MISCELLANEOUS	WIP-2	\$0
32	Forecasted Amount		10,012
33	Base Period Amount		(\$10,012)
34	Pro Forma Adjustment		
35	Total Billed Water Revenue Adjustment		\$77,981
42	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.		

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (OWENTON)

SCHEDULE D-2.10
Page 2 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
Billed Revenues Adjustment D-1			
1	RESIDENTIAL		
2	Forecasted Amount	WIP-2	\$0
3	Base Period Amount		0
4	Pro Forma Adjustment		\$0
5			
6			
7	COMMERCIAL		
8	Forecasted Amount	WIP-2	\$0
9	Base Period Amount		0
10	Pro Forma Adjustment		\$0
11			
12	INDUSTRIAL		
13	Forecasted Amount	WIP-2	\$0
14	Base Period Amount		0
15	Pro Forma Adjustment		\$0
16			
17	OTHER PUBLIC AUTHORITY		
18	Forecasted Amount	WIP-2	\$0
19	Base Period Amount		0
20	Pro Forma Adjustment		\$0
21			
22	SALES FOR RESALE (OWU)		
23	Forecasted Amount	WIP-2	\$0
24	Base Period Amount		0
25	Pro Forma Adjustment		\$0
26			
27	PUBLIC FIRE SERVICE		
28	Forecasted Amount	WIP-2	\$0
29	Base Period Amount		0
30	Pro Forma Adjustment		\$0
31			
32	PRIVATE FIRE SERVICE		
33	Forecasted Amount	WIP-2	\$0
34	Base Period Amount		0
35	Pro Forma Adjustment		\$0
36			
37	MISCELLANEOUS		
38	Forecasted Amount	WIP-2	\$0
39	Base Period Amount		0
40	Pro Forma Adjustment		\$0
41			
42	Total Untilled Water Revenue Adjustment		\$0
43			
44			
45			
46			
47			
48			
49			
50			

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (OWENTON)

SCHEDULE D-2.10
Page 3 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	Billed Revenues Adjustment D-1		
2	RESIDENTIAL		
3	Forecasted Amount	WIP-2	\$0
4	Base Period Amount		165,063
5	Pro Forma Adjustment		(\$165,063)
6			
7	COMMERCIAL		
8	Forecasted Amount	WIP-2	\$0
9	Base Period Amount		85,622
10	Pro Forma Adjustment		(\$85,622)
11			
12	INDUSTRIAL		
13	Forecasted Amount	WIP-2	\$0
14	Base Period Amount		18,863
15	Pro Forma Adjustment		(\$18,863)
16			
17	RESIDENTIAL		
18	Forecasted Amount	WIP-2	\$0
19	Base Period Amount		0
20	Pro Forma Adjustment		\$0
21			
22	COMMERCIAL		
23	Forecasted Amount	WIP-2	\$0
24	Base Period Amount		0
25	Pro Forma Adjustment		\$0
26			
27	INDUSTRIAL		
28	Forecasted Amount	WIP-2	\$0
29	Base Period Amount		0
30	Pro Forma Adjustment		\$0
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	Total Sewer Revenue Adjustment		(289,548)
44			
45	Total Revenue Adjustment		(\$191,557)
46			
47			
48			
49			
50			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.Z0
Page 1 of 1
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	Other Revenues Adjustment D-2		
3	RECONNECTION FEES		
4	Forecasted Amount	WIP-2	\$0
5	Base Period Amount		0
6	Pro Forma Adjustment		\$0
7			
8	OTHER MISC SERV REVENUES		
9	Forecasted Amount	WIP-2	\$0
10	Base Period Amount		536
11	Pro Forma Adjustment		(\$536)
12			
13	OTHER REVENUES		
14	Forecasted Amount	WIP-2	\$0
15	Base Period Amount		0
16	Pro Forma Adjustment		\$0
17	Total Other Revenue Adjustment		(\$536)
18			
19			
20			
21			
22	AEUDC Adjustment D-3		
23	AFUDC ABOVE THE LINE		
24	Forecasted Amount	WIP-2	\$0
25	Base Period Amount		0
26	Pro Forma Adjustment		\$0
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.		
44			
45			
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50			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.30
Page 1 of 2
Witness Responsible: S.A. Millor

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Labor expense is being adjusted to reflect an increase due to union wage contracts and an increase of 3% for non-union employees to become effective April 1, 2007 and 2008.	WIP-3-1	\$264,077
3			220,555
4			<u>\$43,522</u>
5			
6			
7			
8			\$87,000
9			45,065
10			<u>\$41,935</u>
11			
12	Chemical expense is being adjusted to reflect the level of forecasted sales. Also reflected is the adjustment for contracted chemical prices made to the forecast.	WIP-3-3	\$93,865
13			65,653
14			<u>\$28,212</u>
15			
16			\$0
17			0
18			<u>\$0</u>
19			
20			
21			
22	Management Fees expense reflects the forecasted charges from the Service Company for services rendered during the forecasted period including costs from the Southeast Region Service Company office, Shared Services Center, and the Customer Call Center.	WIP-3-5	\$57,863
23			0
24			<u>\$57,863</u>
25			
26			
27	Group insurance reflects the premium to be paid for insurance coverage for employees plus costs associated with FAS 106.	WIP-3-6	\$73,258
28			(499)
29			<u>\$73,757</u>
30			
31			
32	Pension Expense reflects the forecasted level based on FAS 87 pension costs.	WIP-3-7	\$19,531
33			(188)
34			<u>\$19,719</u>
35			
36			
37	Regulatory Expense reflects a three year amortization of the cost of the current filing, as well as a five year amortization of the cost of service study.	WIP-3-8	\$2,707
38			0
39			<u>\$2,707</u>
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46	Insurance Other than Group expense reflects the Company's forecasted cost for liability insurance, workers' compensation and property insurance based upon the most recent actual bills.	WIP-3-9	\$8,727
47			(33)
48			<u>\$8,760</u>
49	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
50			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.30
Page 2 of 2
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Customer Accounting expense reflects the cost of customer billing, meter reading and other expenses related to this function, as well as allocations made from Central Division to Tri Village, Elk Lake, and Owenton.	<u>Customer Accounting Adjustment D-13</u> WIP-3-10	\$11,876
3		Forecasted Amount	150
4		Base Period Amount	
5		Pro Forma Adjustment	\$11,726
6			
7		<u>Rents Adjustment D-14</u> WIP-3-11	\$0
8		Forecasted Amount	0
9		Base Period Amount	
10		Pro Forma Adjustment	\$0
11			
12	General Office expense reflects all expenses related to the Company's office including telephone, employee expenses, supplies, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	<u>General Office Expense Adjustment D-15</u> WIP-3-12	\$2,812
13		Forecasted Amount	2,565
14		Base Period Amount	
15		Pro Forma Adjustment	\$247
16			
17	Miscellaneous expenses reflect all remaining expenses that are not specifically assigned to the above discussed adjustments. Refer to workpapers for detailed listing. This also includes allocations from Central Division to Tri Village, Elk Lake, and Owenton.	<u>Miscellaneous Expenses Adjustment D-16</u> WIP-3-13	\$124,620
18		Forecasted Amount	101,618
19		Base Period Amount	
20		Pro Forma Adjustment	\$23,002
21			
22	Maintenance expense reflect the costs of maintaining the property and assets of the Company. These expenses include amortizations of prior and forecasted deferred maintenance projects. It also includes normal maintenance of pumping equipment, mains, meters, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	<u>Maintenance Expense Adjustment D-17</u> WIP-3-14	\$98,328
23		Forecasted Amount	41,065
24		Base Period Amount	
25		Pro Forma Adjustment	\$57,263
26			
27	Purchased Water represents water purchased from the Winchester Municipal System, Georgetown Municipal System, and Owen Water & Sewer.	<u>Purchased Water Expense Adjustment D-21</u> WIP-3-15	\$0
28		Forecasted Amount	0
29		Base Period Amount	
30		Pro Forma Adjustment	\$0
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43	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.40
Page 1 of 1

Witness Responsible: M.A. Millor, S. A. Millor

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WIP-4 & WIP-5 (OWENTON)

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	Depreciation expense reflects an increase due to an increased level of Utility Plant in Service.		
3		WIP-4-1	\$79,593
4			49,190
5			<u>\$31,403</u>
6			
7		WIP-4-1	\$0
8			0
9			<u>\$0</u>
10			
11			
12	General Taxes represent Property Taxes, Payroll Taxes, PSC Fees and other miscellaneous taxes that are calculated to be expenses for the forecasted test period. This also includes the allocation of property tax from Central Division to Tri Village, Elk Lake, and Owenton.	WIP-5	\$70,672
13			13,639
14			<u>\$57,033</u>
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32	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 SUMMARY OF JURISDICTIONAL FACTORS
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-30
 Page 1 of 1
 Witness Responsible: S.A. Miller

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

Line No.	Acct.	Account Title	Jurisdictional Factor	Description of Factor and/or method of Allocation
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
JURISDICTIONAL STATISTICS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-40
Page 1 of 1

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

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Total Company	Statistic for Jurisdiction	Jurisdictional Ratio
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 EXPLANATION OF CHANGE IN JURISDICTIONAL PROCEDURES
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-50
 Page 1 of 1

Line No.	Account No.	Description	Procedure Approved in Prior Case	Rational for Change
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.