

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
PUBLIC SERVICE COMMISSION'S FIRST SET OF INFORMATION REQUESTS
ITEMS 1 – 33

Witness Responsible:

Michael A. Miller/Sheila Miller

1. a. Provide a copy of the work papers and calculations that Kentucky-American used to develop its forecasted test-period financial information.
- b. State all assumptions that Kentucky-American used to develop its forecasted test-period financial information.

Response:

- a. The work papers are attached in a separate binder. The electronic version of the work papers have the following name convention format:
KAW_R_PSCDR1#1a_WPX_052107.pdf.
- b. The base period is calculated using 6 months actual and six months budget with no adjustments for known and measurable changes. The Company's forecasted test-year started with its budget for December 2007 to November 2008 and adjusted for all known and measurable changes. Sales were adjusted to reflect the normalization sales adjustment sponsored by Dr. Edward Spitznagel. The Company utilized the latest projection from Towers and Perrin for OPEB's and pensions. The Company also used the latest actual cost to adjust for maintenance costs. The Company utilized the latest "Value Line" projections to determine short term and long term interest rates. The CAPEX reflects the latest forecast. Production costs were determined on the latest chemical contract prices that have been recommended for 2008 and adjusted to the normalized sales levels.

KENTUCKY–AMERICAN WATER COMPANY
Case No. 2007-00143
Forecasted Test Period Ending November 30, 2008

TABLE OF CONTENTS – WORKPAPERS FOR RATE BASE

<u>Description</u>	<u>Reference</u>
Utility Plant in Service	W/P – 1-1
Utility Plant Acquisition Adjustment (UPAA)	W/P – 1-2
Accumulated Depreciation Reserve	W/P – 1-3
Accumulated Amortization UPIS	W/P – 1-4
Construction Work in Progress / Construction Program	W/P – 1-5
Working Capital Allowance (Refer to W/P-8-1)	W/P – 1-6
Other Working Capital Allowance	W/P – 1-7
Customer Advances and CIAC	W/P – 1-8
Deferred Taxes	W/P – 1-9
Deferred ITC	W/P – 1-10
Deferred Maintenance	W/P – 1-11
Deferred Debits and Other Rate Base Elements	W/P – 1-12

KENTUCKY-AMERICAN WATER COMPANY
SUMMARY OF PLANT ADDITIONS AND RETIREMENTS - CENTRAL
REFERENCED TO EXHIBIT B

ACCT NO.	ACCOUNT TITLE	For the Period		For the Period		Average Forecasted UPIS	Adjustment B-2.2 P.1Z	Average Forecasted UPIS
		Aug-2005	Jul-2007	Aug-2007	Nov-2008			
		← Base Period →	Retirements	← Forecast Period →	Retirements			
		Additions		Additions				
	INTANGIBLE PLANT							
301000	ORGANIZATION	6,723	0	0	0	37,347		37,347
302000	FRANCHISE/CONSENTS	0	0	0	0	0		0
303000	OTHER PIE INTANGIBLES	(125,793)	0	0	0	70,261		70,261
309000	OTHER PIE COMPREHENSIVE STUDIES	(61,107.1)	0	0	0	0		0
309600	TOTAL INTANGIBLES	(79,177.1)	0	0	0	107,608		107,608
	SOURCE OF SUPPLY AND PUMPING PLANT							
303200	LAND AND LAND RIGHTS - SS	1,675,654	1,100	3,415,423	0	322,633		322,633
304100	STRUCTURES AND IMPROVEMENTS	21	0	0	0	4,452,136		4,452,136
304300	COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	1,016,553		1,016,553
306000	LAKE, RIVER AND OTHER INTAKES	0	7,000	0	0	561,430		561,430
0	WELLS AND SPRINGS	0	0	0	0	0		0
309000	SUPPLY MAINS	0	0	0	0	5,069,822		5,069,822
303300	LAND AND LAND RIGHTS - PUMPING	0	0	0	0	81,790		81,790
304200	STRUCTURES AND IMPROVEMENTS	790,050	1,500	0	0	5,239,128		5,239,128
0	BOILER PLANT EQUIPMENT	0	0	0	0	0		0
310100	OTHER POWER PRODUCTION EQUIPMENT	176	0	0	0	572,454		572,454
311000	ELECTRIC PUMPING EQUIPMENT	384,815	15,400	1,075,656	0	10,616,203		10,616,203
311300	DIESEL PUMPING EQUIPMENT	1,179,930	0	0	0	1,774,442		1,774,442
311400	HYDRAULIC PUMPING EQUIPMENT	68,694	0	61,774	0	85,844		85,844
	TOTAL SOURCE OF SUPPLY & PUMPING	4,099,440	25,000	4,552,853	0	29,792,635		29,792,635
	WATER TREATMENT PLANT							
303400	LAND AND LAND RIGHTS	0	0	0	0	65,164		65,164
304300	STRUCTURES AND IMPROVEMENTS	3,116,858	24,250	1,921,041	0	13,502,783		13,502,783
320100	WATER TREATMENT EQUIPMENT	364,828	150,300	0	0	24,337,095		24,337,095
0	WATER TREATMENT - GAC	0	0	0	0	0		0
	TOTAL WATER TREATMENT	3,481,686	174,550	1,921,041	0	37,908,042		37,908,042
	TRANSMISSION AND DISTRIBUTION PLANT							
303500	LAND AND LAND RIGHTS	56,163	1,100	0	0	3,944,949		3,944,949
304400	T&D STRUCTURES & IMP	1,241,097	0	115,000	0	778,833		778,833
330100	DISTRIBUTION RESERVOIRS AND STANDPIPES	10,011,586	265,408	24,926,176	746,509	11,143,619		11,143,619
331001	TRANSMISSION AND DISTRIBUTION MAINS	2,363,064	48,590	2,730,602	179,155	168,136,316		168,136,316
333000	SERVICES	1,937,120	124,917	2,561,417	73,833	37,463,683		37,463,683
334130	METERS	633,459	0	317,824	0	10,930,630		10,930,630
334200	METER INSTALLATIONS	727,477	7,562	964,050	4,400	15,473,808		15,473,808
335000	HYDRANTS	0	0	0	0	11,085,340		11,085,340
	TOTAL TRANSMISSION AND DISTRIBUTION	17,009,965	447,577	32,015,079	1,003,897	256,957,378		256,957,378
	GENERAL PLANT							
0	STORES SHOP & GARAGE LAND	313,221	0	0	0	6,579,951		6,579,951
304600	STRUCTURES AND IMPROVEMENTS	321,142	84,984	424,108	233,986	8,864,772		8,864,772
340100	OFFICE FURNITURE AND EQUIPMENT	1,052,403	470,498	394,713	225,000	2,893,133		2,893,133
341100	TRANSPORTATION EQUIPMENT	0	0	0	0	35,547		35,547
342000	STORES EQUIPMENT	712,976	17,510	968,126	101,119	1,998,318		1,998,318
343000	TOOLS, SHOP AND GARAGE EQUIPMENT	39,091	3,903	0	0	878,169		878,169
344000	LABORATORY EQUIPMENT	49,598	0	0	0	1,504,657		1,504,657
345000	POWER OPERATED EQUIPMENT	25,924	0	0	0	1,931,285		1,931,285
346100	COMMUNICATION EQUIPMENT	216,436	150	0	0	1,182,266		1,182,266
347000	MISCELLANEOUS EQUIPMENT	0	0	0	0	137,985		137,985
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0		0
	BOONESBORO ACQUISITION (WATER ONLY)	2,730,791	577,052	1,786,947	560,107	25,005,143		25,005,143
	TOTAL GENERAL	2,730,791	577,052	1,786,947	560,107	25,005,143		25,005,143
	TOTAL ACCUM. DEPRECIATION RESERVE	25,591,742	1,224,279	40,275,920	1,564,004	352,771,806		352,771,806

KENTUCKY-AMERICAN WATER COMPANY
SUMMARY OF PLANT ADDITIONS AND RETIREMENTS - TRI-VILLAGE
REFERENCED TO EXHIBIT B

ACCT NO.	ACCOUNT TITLE	For the Period		For the Period		Average Forecasted UPIS	Adjustment B-2.2 P.1/2	Average Forecasted UPIS
		Aug-2006	Jul-2007	Aug-2007	Nov-2008			
		← Additions	→ Retirements	← Additions	→ Retirements			
	INTANGIBLE PLANT							
301000	ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0			
302000	FRANCHISE/CONSENTS	0	0	0	0			
339100	OTHE PIE INTANGIBLES	0	0	0	0			
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0			
	TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0			
	SOURCE OF SUPPLY AND PUMPING PLANT							
303200	LAND AND LAND RIGHTS - SS	\$ 7,972	0	0	0	\$ 12,389		\$ 12,389
304100	STRUCTURES AND IMPROVEMENTS	0	0	0	0	442,402		442,402
305000	COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0		0
306000	LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0		0
0	WELLS AND SPRINGS	0	0	0	0	0		0
309000	SUPPLY MAINS	0	0	0	0	0		0
303300	LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0		0
304200	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0		0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0		0
310100	OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0		0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	126,875		126,875
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0		0
311400	OTHER HYDRAULIC EQUIPMENT	0	0	0	0	0		0
	TOTAL SOURCE OF SUPPLY & PUMPING	\$ 7,972	\$ 0	\$ 0	\$ 0	\$ 581,666		\$ 581,666
	WATER TREATMENT PLANT							
303400	LAND AND LAND RIGHTS	\$ 30,200	0	0	0	168,110		168,110
304300	STRUCTURES AND IMPROVEMENTS	0	0	0	0	51,538		51,538
320100	WATER TREATMENT EQUIPMENT	0	0	0	0	0		0
0	WATER TREATMENT - GAC	0	0	0	0	0		0
	TOTAL WATER TREATMENT	\$ 30,200	\$ 0	\$ 0	\$ 0	\$ 219,648		\$ 219,648
	TRANSMISSION AND DISTRIBUTION PLANT							
303500	LAND AND LAND RIGHTS	\$ 5,042	0	0	0	5,042		5,042
304400	T&D STRUCTURES & IMP	9,170	0	0	0	22,120		22,120
330100	DISTRIBUTION RESERVOIRS AND STANDPIPES	0	0	0	0	858,732		858,732
331001	TRANSMISSION AND DISTRIBUTION MAINS	1,884,707	0	103,882	0	4,539,256		4,539,256
333000	SERVICES	40,283	1,227	23,386	1,606	159,731		159,731
334130	METERS	9,725	82	18,864	108	385,476		385,476
334200	METER INSTALLATIONS	5,034	0	4,853	0	16,549		16,549
335000	HYDRANTS	11,854	11,448	0	0	18,424		18,424
	TOTAL TRANSMISSION AND DISTRIBUTION	\$ 1,965,815	\$ 12,757	\$ 150,965	\$ 1,714	\$ 6,005,330		\$ 6,005,330
	GENERAL PLANT							
0	STORES SHOP & GARAGE LAND	\$ 4,518	0	0	0	4,518		4,518
304500	STRUCTURES AND IMPROVEMENTS	570,000	28	0	36	619,682		619,682
340100	OFFICE FURNITURE AND EQUIPMENT	0	5,000	0	0	12,972		12,972
342000	TRANSPORTATION EQUIPMENT	0	0	0	0	0		0
343000	STORES EQUIPMENT	0	0	0	0	6,481		6,481
343000	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0		0
344000	LABORATORY EQUIPMENT	0	0	0	0	0		0
345000	POWER OPERATED EQUIPMENT	0	0	0	0	35,704		35,704
346100	COMMUNICATION EQUIPMENT	0	0	0	0	2,718		2,718
347000	MISCELLANEOUS EQUIPMENT	6,051	0	0	0	6,051		6,051
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0		0
	TOTAL GENERAL	\$ 580,569	\$ 5,028	\$ 0	\$ 36	\$ 688,126		\$ 688,126
	TOTAL	\$ 2,584,556	\$ 17,785	\$ 150,965	\$ 1,750	\$ 7,494,770		\$ 7,494,770

KENTUCKY-AMERICAN WATER COMPANY
SUMMARY OF PLANT ADDITIONS AND RETIREMENTS - ELK LAKE
REFERENCED TO EXHIBIT B

ACCT NO.	ACCOUNT TITLE	For the Period		For the Period		Average Forecasted UPIS	Adjustment B-2.2 P.1/2	Average Forecasted UPIS
		Aug-2006 ← Base Period →	Jul-2007 Retirements	Sep-2007 ← Forecast Period →	Nov-2008 Retirements			
	INTANGIBLE PLANT							
301000	ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0
339100	OTHE PIE INTANGIBLES	0	3,838	0	0	0	0	0
339500	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0
	TOTAL INTANGIBLES	\$ 0	\$ 3,838	\$ 0	\$ 0	\$ -	\$ -	\$ -
	SOURCE OF SUPPLY AND PUMPING PLANT							
303200	LAND AND LAND RIGHTS - SS	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
304100	STRUCTURES AND IMPROVEMENTS	0	0	0	0	27,734	0	27,734
305000	COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0
306000	LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0
0	WELLS AND SPRINGS	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	14,520	0	14,520
303300	LAND AND LAND RIGHTS - PUMPING	0	0	0	0	750	0	750
304200	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0
310100	OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	15,100	0	15,100
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0
	TOTAL SOURCE OF SUPPLY & PUMPING	\$ 0	\$ 0	\$ 0	\$ 0	\$ 58,104	\$ 0	\$ 58,104
	WATER TREATMENT PLANT							
303400	LAND AND LAND RIGHTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
304300	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	0	0	7,618	0	7,618
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0
	TOTAL WATER TREATMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,618	\$ 0	\$ 7,618
	TRANSMISSION AND DISTRIBUTION PLANT							
303500	LAND AND LAND RIGHTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,250	\$ 0	\$ 1,250
304400	T&D STRUCTURES & IMP.	0	0	0	0	0	0	0
330100	DISTRIBUTION RESERVOIRS AND STANDPIPES	0	0	0	0	30,749	0	30,749
331001	TRANSMISSION AND DISTRIBUTION MAINS	0	0	0	0	145,823	0	145,823
333000	SERVICES	0	0	0	0	0	0	0
334130	METERS	0	0	0	0	56,623	0	56,623
334200	METER INSTALLATIONS	0	0	0	0	0	0	0
335000	HYDRANTS	0	0	0	0	13,900	0	13,900
	TOTAL TRANSMISSION AND DISTRIBUTION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 248,345	\$ 0	\$ 248,345
	GENERAL PLANT							
0	STORES SHOP & GARAGE LAND	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
304600	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
340100	OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0
341100	TRANSPORTATION EQUIPMENT	0	0	0	0	7,445	0	7,445
342000	STORES EQUIPMENT	0	0	0	0	0	0	0
343000	TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0
347000	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	500	0	500
	TOTAL GENERAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,945	\$ 0	\$ 7,945
	TOTAL	\$ 0	\$ 3,838	\$ 0	\$ 0	\$ 322,012	\$ 0	\$ 322,012

KENTUCKY-AMERICAN WATER COMPANY
SUMMARY OF PLANT ADDITIONS AND RETIREMENTS - OWENTON
REFERENCED TO EXHIBIT B

ACCT NO.	ACCOUNT TITLE	For the Period Aug-2005		For the Period Sep-2007		For the Period Nov-2008		Average Forecasted UPIIS	Adjustment B-2 P.1/2	Average Forecasted UPIIS
		← Base Period → Additions	← Base Period → Retirements	← Base Period → Additions	← Base Period → Retirements	← Base Period → Additions	← Base Period → Retirements			
	INTANGIBLE PLANT									
301000	ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0
339100	OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
	TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	LAND AND SUPPLY AND PUMPING PLANT									
303200	LAND AND LAND RIGHTS - SS	\$ 394,978	\$ 0	\$ 792,353	\$ 0	\$ 730,669	\$ 0	\$ 730,669	\$ 0	\$ 730,669
304100	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
305000	COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0
306000	WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0
306000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0
306000	LAND AND LAND RIGHTS - PUMPING	0	0	0	0	9,286	0	9,286	0	9,286
303380	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
304200	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	39,746	0	0	0	39,746	0	39,746	0	39,746
311300	ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
311400	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
	HYDRAULIC PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
	TOTAL SOURCE OF SUPPLY & PUMPING	\$ 434,724	\$ 0	\$ 792,353	\$ 0	\$ 779,701	\$ 0	\$ 779,701	\$ 0	\$ 779,701
	WATER TREATMENT PLANT									
303460	LAND AND LAND RIGHTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
304300	STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	31,113	0	0	0	2,347,985	0	2,347,985	0	2,347,985
	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
	TOTAL WATER TREATMENT	\$ 31,113	\$ 0	\$ 0	\$ 0	\$ 2,347,985	\$ 0	\$ 2,347,985	\$ 0	\$ 2,347,985
	TRANSMISSION AND DISTRIBUTION PLANT									
303500	LAND AND LAND RIGHTS	\$ 288	\$ 0	\$ 0	\$ 0	\$ 73,655	\$ 0	\$ 73,655	\$ 0	\$ 73,655
304400	T&D STRUCTURES & IMP.	3,867	0	0	0	25,013	0	25,013	0	25,013
330100	DISTRIBUTION RESERVOIRS AND STANDPIPES	0	0	0	0	686,245	0	686,245	0	686,245
331001	TRANSMISSION AND DISTRIBUTION MAINS	0	0	0	0	943,262	0	943,262	0	943,262
333000	SERVICES	22,784	0	9,497	0	139,186	0	139,186	0	139,186
334130	METERS	1,071	0	2,075	0	6,620	0	6,620	0	6,620
334200	METER INSTALLATIONS	20,110	0	229	0	104,492	0	104,492	0	104,492
335000	HYDRANTS	0	0	0	0	3,523	0	3,523	0	3,523
	TOTAL TRANSMISSION AND DISTRIBUTION	\$ 48,120	\$ 0	\$ 11,711	\$ 0	\$ 1,981,996	\$ 0	\$ 1,981,996	\$ 0	\$ 1,981,996
	GENERAL PLANT									
0	STORES SHOP & GARAGE LAND	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
304600	STRUCTURES AND IMPROVEMENTS	59,038	0	0	0	155,188	0	155,188	0	155,188
340100	OFFICE FURNITURE AND EQUIPMENT	6,329	0	3,520	0	36,080	0	36,080	0	36,080
341100	TRANSPORTATION EQUIPMENT	107,633	0	0	0	165,692	0	165,692	0	165,692
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP AND GARAGE EQUIPMENT	3,890	0	0	0	4,877	0	4,877	0	4,877
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	0	0	49,450	0	49,450	0	49,450
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
347000	MISCELLANEOUS EQUIPMENT	0	0	0	0	75,554	0	75,554	0	75,554
346000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0
	TOTAL GENERAL	\$ 176,860	\$ 0	\$ 3,520	\$ 0	\$ 486,811	\$ 0	\$ 486,811	\$ 0	\$ 486,811
	TOTAL	\$ 650,037	\$ 0	\$ 807,584	\$ 0	\$ 5,596,493	\$ 0	\$ 5,596,493	\$ 0	\$ 5,596,493

ORGANIZATION	ACCOUNT ACTIVITY FROM AUG 06 THRU JAN 07					February, 2007					Balance at					Five Months Ended Jul. 2007					
	\$	6,723	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
302000	30,624					37,347															
302000	70,261					70,261															
339100	125,793																				
339600	611,071																				
303200	322,833					322,833															
304100	423,697																				
309500	1,016,532	21				2,089,231															
307000	568,430					1,016,553															
309000	5,059,822					5,059,822															
303300	81,790					81,790															
304200	4,450,578					4,795,128															
310100	572,276	176				572,454															
311200	9,440,263	14,938				9,444,801															
311300	594,512	129,930				724,442															
311400	(4,820)	68,694				63,874															
303400	68,164					68,164															
304300	8,489,519	332,094				8,796,613															
320100	24,122,367	64,628				24,085,095															
303500	3,844,949					3,944,949															
304400	723,770	56,163				778,933															
330000	1,599,936	56,965				1,656,901															
330100	8,187,971	392,890				8,590,861															
331001	143,813,017	3,759,866				147,558,475															
333000	33,559,974	1,738,642				35,298,616															
334110	20,702	37,852				45,064															
334120	1,164,269					1,120,091															
334130	6,161,708	729,165				6,835,510															
334200	14,019,728	577,964				15,197,692															
335000	9,765,076	386,346				10,128,120															
3892	3,976,253	46,810				4,023,063															
304600	593,633					593,633															
304700	1,296,854	230,715				1,527,569															
304800	688,494	22,660				711,154															
340100	34,480	15,760				50,240															
340210	1,464,327	15,374				1,479,701															
340230	485,685	18,270				479,059															
340300	4,544,715	(4,879)				4,539,834															
340320	638,669					638,669															
340330	517,525	4,787				522,313															
340500	144,898	8,545				151,284															
341100	1,979,035	454,159				1,535,155															
341200	762,500	65,332				785,573															
341300	162,694	17,006				179,702															
341400	81,097	49,740				130,747															
342000	35,547					35,547															
343000	909,452	494,106				1,373,558															
344000	843,008	91				843,099															
345000	1,455,059	49,598				1,504,657															
346100	1,905,361	23,972				1,929,333															
346200																					
346000																					
347000	966,000	216,436				1,182,436															
348000	137,985					137,985															

TOTAL UTILITY PLANT IN SERVICE \$ 302,939,625 \$ 11,337,592 \$ 554,927 \$ 554,927 \$ 313,722,290 \$ 1,423,718 \$ 50,351 \$ 315,095,657 \$ 13,830,432 \$ 619,001

ACCOUNT	Two Months		September-2007		October-2007		November-2007		For the Month		December-2007		Transfer 1992	
	Balance at	Ended	Balance	Ended	Balance	Ended	Balance	Ended	Balance	Ended	Balance	Ended	Balance	Ended
307000 ORGANIZATION	37,347	0	37,347	0	37,347	0	37,347	0	37,347	0	37,347	0	37,347	0
307000 FRANCHISE/CONSENTS	70,261	0	70,261	0	70,261	0	70,261	0	70,261	0	70,261	0	70,261	0
339100 OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339500 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303200 WATER RIGHTS	322,833	0	322,833	0	322,833	0	322,833	0	322,833	0	322,833	0	322,833	0
LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304100 SS STRUCTURES & IMPROVEMENTS	2,098,251	0	2,098,251	0	2,098,251	0	2,098,251	0	2,098,251	0	2,098,251	0	2,098,251	0
305000 COLL & IMPOUNDING RESERV	1,016,553	0	1,016,553	0	1,016,553	0	1,016,553	0	1,016,553	0	1,016,553	0	1,016,553	0
306000 LAKE, RIVER, & OTHER INTAKES	561,430	0	561,430	0	561,430	0	561,430	0	561,430	0	561,430	0	561,430	0
307000 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
308000 SUPPLY MAINS	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0
309300 PUMPING LAND & LAND RIGHTS	81,790	0	81,790	0	81,790	0	81,790	0	81,790	0	81,790	0	81,790	0
309300 PUMPING STRUCTURES & IMPROVEMENTS	5,239,128	0	5,239,128	0	5,239,128	0	5,239,128	0	5,239,128	0	5,239,128	0	5,239,128	0
304200 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	572,454	0	572,454	0	572,454	0	572,454	0	572,454	0	572,454	0	572,454	0
310100 OTHER POWER PROD EQPT	9,659,778	50,000	9,659,778	25,656	9,659,778	25,656	9,659,778	25,656	9,659,778	25,656	9,659,778	25,656	9,659,778	25,656
311200 DIESEL PUMPING EQUIPMENT	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	0
311400 Pump Equip Hydraulic	63,874	0	63,874	0	63,874	0	63,874	0	63,874	0	63,874	0	63,874	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	68,164	0	68,164	0	68,164	0	68,164	0	68,164	0	68,164	0	68,164	0
303400 WT STRUCTURES & IMPROVANT	11,562,127	0	11,562,127	0	11,562,127	0	11,562,127	0	11,562,127	0	11,562,127	0	11,562,127	0
304300 WATER TREATMENT EQUIPMENT	24,337,995	0	24,337,995	0	24,337,995	0	24,337,995	0	24,337,995	0	24,337,995	0	24,337,995	0
320100 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	778,833	0	778,833	0	778,833	0	778,833	0	778,833	0	778,833	0	778,833	0
304400 T & D STRUCTURES & IMP	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	0
330000 DIST RES & STANDPIPES	9,372,103	100,000	9,472,103	5,000	9,472,103	5,000	9,472,103	5,000	9,472,103	5,000	9,472,103	5,000	9,472,103	5,000
330100 Elevated Tanks & Standpipes	153,559,195	4,056,208	157,453,903	1,401,891	157,453,903	1,401,891	157,453,903	1,401,891	157,453,903	1,401,891	157,453,903	1,401,891	157,453,903	1,401,891
331001 T & D MAINS	35,894,448	425,445	36,286,343	277,464	36,286,343	277,464	36,286,343	277,464	36,286,343	277,464	36,286,343	277,464	36,286,343	277,464
333000 SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
METERS	45,064	0	45,064	0	45,064	0	45,064	0	45,064	0	45,064	0	45,064	0
334100 METERS - BRONZE CASE	1,802,077	468,492	2,270,569	305,538	2,270,569	305,538	2,270,569	305,538	2,270,569	305,538	2,270,569	305,538	2,270,569	305,538
334120 METERS - PLASTIC CASE	7,311,771	0	7,311,771	0	7,311,771	0	7,311,771	0	7,311,771	0	7,311,771	0	7,311,771	0
334130 METERS - OTHER	15,272,187	52,055	15,323,242	33,949	15,323,242	33,949	15,323,242	33,949	15,323,242	33,949	15,323,242	33,949	15,323,242	33,949
334200 METER INSTALLATIONS	10,465,891	208,178	10,691,749	84,000	10,691,749	84,000	10,691,749	84,000	10,691,749	84,000	10,691,749	84,000	10,691,749	84,000
HYDRANTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3092 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304600 OFFICE STRUCTURES	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	0
304700 STORES, SHOP & GAR STRUCT	993,633	0	993,633	0	993,633	0	993,633	0	993,633	0	993,633	0	993,633	0
304800 MISC STRUCTURES	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	0
340100 OFFICE FURNITURE & EQUIP	737,554	18,400	755,954	12,000	755,954	12,000	755,954	12,000	755,954	12,000	755,954	12,000	755,954	12,000
340210 MAINFRAME COMP & PERIPH EQPT	118,037	29,785	147,822	19,425	147,822	19,425	147,822	19,425	147,822	19,425	147,822	19,425	147,822	19,425
340220 PERSONAL COMP & PERIPH EQPT	1,428,430	39,238	1,399,191	8,915	1,399,191	8,915	1,399,191	8,915	1,399,191	8,915	1,399,191	8,915	1,399,191	8,915
340230 COMP & PERIPH OTHER	604,950	0	604,950	0	604,950	0	604,950	0	604,950	0	604,950	0	604,950	0
COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340300 MAINFRAME SOFTWARE	4,553,694	9,660	4,563,354	6,300	4,563,354	6,300	4,563,354	6,300	4,563,354	6,300	4,563,354	6,300	4,563,354	6,300
340320 PERSONAL COMP SOFTWARE	638,668	0	638,668	0	638,668	0	638,668	0	638,668	0	638,668	0	638,668	0
340330 OTHER SOFTWARE	522,313	0	522,313	0	522,313	0	522,313	0	522,313	0	522,313	0	522,313	0
340500 OTHER OFFICE EQUIPMENT	151,284	0	151,284	0	151,284	0	151,284	0	151,284	0	151,284	0	151,284	0
341100 TRANS EQUIP - LIGHT TRUCKS	1,637,319	0	1,637,319	0	1,637,319	0	1,637,319	0	1,637,319	0	1,637,319	0	1,637,319	0
341200 TRANS EQUIP - HEAVY TRUCKS	905,573	0	905,573	0	905,573	0	905,573	0	905,573	0	905,573	0	905,573	0
341300 TRANS EQUIP - CARS	193,902	0	193,902	0	193,902	0	193,902	0	193,902	0	193,902	0	193,902	0
341400 OTHER TRANS EQUIP	130,747	0	130,747	0	130,747	0	130,747	0	130,747	0	130,747	0	130,747	0
342000 STORES EQUIPMENT	35,547	0	35,547	0	35,547	0	35,547	0	35,547	0	35,547	0	35,547	0
343000 TOOLS, SHOP, & GARAGE EQUIP	1,604,918	108,650	1,703,773	23,250	1,703,773	23,250	1,703,773	23,250	1,703,773	23,250	1,703,773	23,250	1,703,773	23,250
344000 LABORATORY EQUIPMENT	878,199	0	878,199	0	878,199	0	878,199	0	878,199	0	878,199	0	878,199	0
345000 POWER OPERATED EQUIPMENT	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	0
346100 COMMUNICATION EQUIPMENT	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	0
346200 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
346000 COMMUNICATION EQUIPMENT	1,182,285	0	1,182,285	0	1,182,285	0	1,182,285	0	1,182,285	0	1,182,285	0	1,182,285	0
347000 MISC EQUIPMENT	137,985	0	137,985	0	137,985	0	137,985	0	137,985	0	137,985	0	137,985	0
348000 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TOTAL UTILITY PLANT IN SERVICE \$ 328,307,088 \$ 5,526,673 \$ 333,572,612 \$ 2,184,473 \$ 100,489 \$ 335,666,587 \$ 8,184,455 \$ 101,635 \$ 343,748,406 \$ 1,438,017 \$ 79,253 \$

KENTUCKY-AMERICAN WATER COMPANY
 UTILITY PLANT IN SERVICE - CENTRAL
 BASE YEAR: 7/31/2007
 TEST YEAR: 11/30/2008

ORGANIZATION	For the Month Ended		January-2008		February-2008		March-2008		April-2008		Balance
	Balance	Ended	Balance	Ended	Balance	Ended	Balance	Ended	Balance	Ended	
302000	37,347	0	37,347	0	0	0	0	0	0	0	37,347
303000	70,261	0	70,261	0	0	0	0	0	0	0	70,261
303500	0	0	0	0	0	0	0	0	0	0	0
303200	322,833	0	322,833	0	0	0	0	0	0	0	322,833
304100	4,363,674	0	4,363,674	0	0	0	0	0	0	0	4,363,674
305000	1,016,553	0	1,016,553	0	0	0	0	0	0	0	1,016,553
306000	561,430	0	561,430	0	0	0	0	0	0	0	561,430
307000	5,069,822	0	5,069,822	0	0	0	0	0	0	0	5,069,822
308000	81,790	0	81,790	0	0	0	0	0	0	0	81,790
309000	5,239,128	0	5,239,128	0	0	0	0	0	0	0	5,239,128
310100	572,454	0	572,454	0	0	0	0	0	0	0	572,454
311200	9,885,434	200,000	10,085,434	300,000	10,385,434	300,000	10,685,434	200,000	10,885,434	0	10,885,434
311300	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442
311400	63,974	0	63,974	2,407	66,381	0	68,788	4,011	72,799	0	72,799
303400	68,164	0	68,164	0	68,164	0	68,164	0	68,164	0	68,164
304300	13,503,168	0	13,503,168	0	13,503,168	0	13,503,168	0	13,503,168	0	13,503,168
320100	24,337,095	0	24,337,095	0	24,337,095	0	24,337,095	0	24,337,095	0	24,337,095
303500	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949
304400	778,833	0	778,833	0	778,833	0	778,833	0	778,833	0	778,833
330000	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901
330100	9,487,103	0	9,487,103	0	9,487,103	0	9,487,103	0	9,487,103	0	9,487,103
331001	163,273,110	910,000	164,183,110	279,166	164,462,276	14,441	164,476,717	279,166	164,755,883	33,695	165,090,478
333000	36,828,699	184,977	37,013,676	57,762	37,071,438	3,851	37,075,289	57,762	37,133,051	8,985	37,201,036
334110	45,064	0	45,064	0	45,064	0	45,064	0	45,064	0	45,064
334120	2,802,015	0	2,802,015	203,693	3,005,708	0	3,165,358	60,650	3,226,008	0	3,226,008
334130	7,283,426	0	7,283,426	22,632	7,306,058	1,516	7,328,574	6,740	7,335,314	3,538	7,338,852
334200	15,395,403	0	15,395,403	55,000	15,450,403	0	15,450,403	19,254	15,469,657	0	15,469,657
335000	10,663,269	0	10,663,269	0	10,919,269	0	10,938,523	19,254	10,957,777	0	10,987,031
3892	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063
304600	993,633	0	993,633	0	993,633	0	993,633	0	993,633	0	993,633
304700	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265
304800	780,754	8,000	788,754	4,814	793,568	4,814	798,382	8,023	806,405	0	814,428
340100	187,967	12,950	200,917	4,814	205,731	4,814	210,545	8,023	218,568	0	226,591
340220	1,354,013	0	1,354,013	5,319	1,348,693	5,319	1,343,374	8,865	1,334,509	12,411	1,322,098
340230	604,950	0	604,950	0	604,950	0	604,950	0	604,950	0	604,950
340300	4,576,374	4,200	4,580,574	0	4,580,574	0	4,580,574	0	4,580,574	0	4,580,574
340320	638,669	0	638,669	0	638,669	0	638,669	0	638,669	0	638,669
340330	522,313	0	522,313	0	522,313	0	522,313	0	522,313	0	522,313
340500	151,294	0	151,294	0	151,294	0	151,294	0	151,294	0	151,294
341100	1,637,319	0	1,637,319	14,441	1,651,760	14,441	1,666,201	24,068	1,690,269	10,000	1,700,269
341200	905,573	0	905,573	0	905,573	0	905,573	0	905,573	0	905,573
341300	130,747	0	130,747	0	130,747	0	130,747	0	130,747	0	130,747
341400	35,547	0	35,547	0	35,547	0	35,547	0	35,547	0	35,547
342000	1,747,143	22,000	1,769,143	2,888	1,772,031	2,888	1,774,919	4,814	1,779,733	6,739	1,786,472
343000	878,199	0	878,199	0	878,199	0	878,199	0	878,199	0	878,199
344000	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657
345000	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285
346000	0	0	0	0	0	0	0	0	0	0	0
346200	1,182,286	0	1,182,286	0	1,182,286	0	1,182,286	0	1,182,286	0	1,182,286
347000	137,985	0	137,985	0	137,985	0	137,985	0	137,985	0	137,985
348000	0	0	0	0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT IN SERVICE	\$ 345,108,170	\$ 1,624,452	\$ 346,704,607	\$ 778,950	\$ 347,455,542	\$ 28,015	\$ 348,187,800	\$ 46,692	\$ 348,654,492	\$ 75,368	\$ 350,610,691

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - CENTRAL
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

	For the Month Ended		May-2008		June-2008		July-2008		Balance
	\$		\$		\$		\$		
ORGANIZATION	0	37,347	0	37,347	0	37,347	0	37,347	37,347
FRANCHISE/CONSENTS	0	70,261	0	70,261	0	70,261	0	70,261	70,261
OTHER PIPE/INTANGIBLES	0	0	0	0	0	0	0	0	0
OTHER PIE/COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
WATER RIGHTS	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS SS	0	322,833	0	322,833	0	322,833	0	322,833	322,833
OTHER SS LAND	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	0	4,363,674	0	4,363,674	0	4,363,674	0	4,363,674	4,363,674
COLL & IMPOUNDING RESERV	0	1,016,553	0	1,016,553	0	1,016,553	0	1,016,553	1,016,553
LAKE, RIVER, & OTHER INTAKES	0	561,430	0	561,430	0	561,430	0	561,430	561,430
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	5,069,822
PUMPING LAND & LAND RIGHTS	0	81,790	0	81,790	0	81,790	0	81,790	81,790
PUMPING STRUCTURES & IMPROVEMENTS	0	5,239,128	0	5,239,128	0	5,239,128	0	5,239,128	5,239,128
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	572,454	0	572,454	0	572,454	0	572,454	572,454
ELECTRIC PUMPING EQUIPMENT	0	10,865,434	0	10,865,434	0	10,865,434	0	10,865,434	10,865,434
DIESEL PUMPING EQUIPMENT	0	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	1,774,442
Pump Equip Hydraulic	5,616	78,315	7,220	83,931	7,220	89,547	7,220	95,767	101,383
OTHER PUMPING EQUIPMENT	0	68,164	0	68,164	0	68,164	0	68,164	68,164
LAND AND LAND RIGHTS	0	13,503,168	0	13,503,168	0	13,503,168	0	13,503,168	13,503,168
WT STRUCTURES & IMPROVMT	0	24,337,095	0	24,337,095	0	24,337,095	0	24,337,095	24,337,095
WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	3,944,949
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	0	778,833	0	778,833	0	778,833	0	778,833	778,833
DIST RES & STANDPIPES	0	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	1,656,901
Elevated Tanks & Standpipes	0	9,487,103	0	9,487,103	0	9,487,103	0	9,487,103	9,487,103
T & D MAINS	651,435	43,322	837,559	1,488,984	43,322	1,532,306	43,322	1,575,628	1,618,950
SERVICES	134,780	11,553	173,288	184,841	11,553	196,391	11,553	207,944	219,497
METERS	0	45,064	0	45,064	0	45,064	0	45,064	45,064
METERS - BRONZE CASE	0	3,469,610	181,952	3,651,562	181,952	3,833,514	181,952	3,995,466	4,177,418
METERS - PLASTIC CASE	0	4,549	4,549	9,098	4,549	13,647	4,549	18,196	22,745
METERS - OTHER	16,724	7,269,780	20,218	7,286,504	20,218	7,306,722	20,218	7,326,940	7,347,158
METER INSTALLATIONS	44,927	11,034,794	57,763	11,092,557	57,763	11,150,320	57,763	11,208,083	11,265,846
HYDRANTS	3682	0	0	0	0	0	0	0	3,682
STORES SHOP & GARAGE LAND	0	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	4,023,063
OFFICE STRUCTURES	0	993,633	0	993,633	0	993,633	0	993,633	993,633
STORES, SHOP & GAR STRUCT	0	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	1,563,265
MISC STRUCTURES	0	817,637	14,441	832,078	14,441	846,519	14,441	860,960	875,401
OFFICE FURNITURE & EQUIP	11,232	229,800	14,441	244,241	14,441	258,682	14,441	273,123	287,564
MAINFRAME COMP & PERIPH EQPT	0	1,306,141	0	1,306,141	0	1,306,141	0	1,306,141	1,306,141
PERSONAL COMP & PERIPH EQPT	0	604,950	0	604,950	0	604,950	0	604,950	604,950
COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0
COMP SOFTWARE	0	4,580,574	0	4,580,574	0	4,580,574	0	4,580,574	4,580,574
MAINFRAME SOFTWARE	0	638,659	0	638,659	0	638,659	0	638,659	638,659
PERSONAL COMP SOFTWARE	0	522,313	0	522,313	0	522,313	0	522,313	522,313
OTHER SOFTWARE	0	151,294	0	151,294	0	151,294	0	151,294	151,294
OTHER OFFICE EQUIPMENT	0	1,676,994	43,322	1,720,316	43,322	1,763,638	43,322	1,806,960	1,851,282
TRANS EQUIP - LIGHT TRUCKS	33,695	965,573	35,000	1,001,143	45,000	1,046,143	45,000	1,091,143	1,136,143
TRANS EQUIP - HEAVY TRUCKS	0	193,902	0	193,902	0	193,902	0	193,902	193,902
TRANS EQUIP - CARS	0	130,747	0	130,747	0	130,747	0	130,747	130,747
OTHER TRANS EQUIP	0	35,547	0	35,547	0	35,547	0	35,547	35,547
STORES EQUIPMENT	67,390	1,916,440	8,664	1,925,104	8,664	1,933,768	8,664	1,942,432	1,951,096
TOOLS, SHOP, & GARAGE EQUIP	0	878,199	0	878,199	0	878,199	0	878,199	878,199
LABORATORY EQUIPMENT	0	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	1,504,657
POWER OPERATED EQUIPMENT	0	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	1,931,285
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	1,182,286	0	1,182,286	0	1,182,286	0	1,182,286	1,182,286
MISC EQUIPMENT	0	137,985	0	137,985	0	137,985	0	137,985	137,985
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT IN SERVICE	\$ 1,117,549	\$ 351,609,185	\$ 1,436,848	\$ 352,781,988	\$ 254,045	\$ 352,781,988	\$ 2,310,911	\$ 84,045	\$ 355,009,955

KENTUCKY-AMERICAN WATER COMPANY
 UTILITY PLANT IN SERVICE - CENTRAL
 BASE YEAR: 7/1/2007
 TEST YEAR: 11/30/2008

ORGANIZATION	For the Month Ended		August-2008		September-2008		October-2008		November-2008		Balance	Average Forecasted
	\$		\$		\$		\$		\$			
302000 ORGANIZATION	37,347	0	37,347	0	37,347	0	37,347	0	37,347	0	37,347	70,251
302000 FRANCHISE/CONSENTS	70,251	0	70,251	0	70,251	0	70,251	0	70,251	0	70,251	70,251
339100 OTH PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0
339600 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0
303200 WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
303200 LAND AND LAND RIGHTS SS	322,833	0	322,833	0	322,833	0	322,833	0	322,833	0	322,833	322,833
304100 OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0
304100 SS STRUCTURES & IMPROVEMENTS	4,363,674	0	4,363,674	0	4,363,674	0	4,363,674	0	4,363,674	0	4,363,674	4,452,136
305000 COLL & IMPOUNDING RESERV	1,016,553	0	1,016,553	0	1,016,553	0	1,016,553	0	1,016,553	0	1,016,553	1,016,553
306000 LAKE, RIVER, & OTHER INTAKES	561,430	0	561,430	0	561,430	0	561,430	0	561,430	0	561,430	561,430
307000 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0
309000 SUPPLY MAINS	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	0	5,069,822	5,069,822
303300 PUMPING LAND & LAND RIGHTS	81,790	0	81,790	0	81,790	0	81,790	0	81,790	0	81,790	81,790
303300 PUMPING STRUCTURES & IMPROVEMENTS	5,239,128	0	5,239,128	0	5,239,128	0	5,239,128	0	5,239,128	0	5,239,128	5,239,128
304200 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PROD EQPT	572,454	0	572,454	0	572,454	0	572,454	0	572,454	0	572,454	572,454
311200 ELECTRIC PUMPING EQUIPMENT	10,895,434	0	10,895,434	0	10,895,434	0	10,895,434	0	10,895,434	0	10,895,434	10,616,203
311300 DIESEL PUMPING EQUIPMENT	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	0	1,774,442	1,774,442
311400 Pump Equip Hydraulic	99,975	7,223	111,207	12,034	111,207	12,034	111,207	12,034	111,207	2,407	125,648	65,844
303400 OTHER PUMPING EQUIPMENT	68,164	0	68,164	0	68,164	0	68,164	0	68,164	0	68,164	68,164
304000 LAND AND LAND RIGHTS	13,503,168	0	13,503,168	0	13,503,168	0	13,503,168	0	13,503,168	0	13,503,168	13,503,168
304300 WT STRUCTURES & IMPROVMT	24,337,095	0	24,337,095	0	24,337,095	0	24,337,095	0	24,337,095	0	24,337,095	24,337,095
320100 WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
0 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0
303500 LAND AND LAND RIGHTS	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	0	3,944,949	3,944,949
0 T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0
0 T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
304400 T & D RIGHTS OF WAY	778,833	0	778,833	0	778,833	0	778,833	0	778,833	0	778,833	778,833
304400 T & D STRUCTURES & IMP	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	0	1,656,901	1,656,901
330000 DIST RES & STANDPIPES	9,487,103	0	9,487,103	0	9,487,103	0	9,487,103	0	9,487,103	0	9,487,103	9,487,103
330100 Elevated Tanks & Standpipes	171,250,941	67,390	172,501,608	1,285,932	172,501,608	1,285,932	172,501,608	1,285,932	172,501,608	3,994,158	177,738,962	168,136,316
331001 T & D MAINS	1,027,532	17,971	37,695,373	269,559	38,095,677	288,613	38,095,677	288,613	38,095,677	16,687	38,445,895	37,463,883
333000 METERS	45,054	0	45,054	0	45,054	0	45,054	0	45,054	0	45,054	45,054
334110 METERS - BRONZE CASE	4,015,466	0	4,015,466	0	4,015,466	0	4,015,466	0	4,015,466	0	4,015,466	4,015,466
334120 METERS - PLASTIC CASE	7,253,656	0	7,253,656	0	7,253,656	0	7,253,656	0	7,253,656	0	7,253,656	7,253,656
334130 METERS - OTHER	15,519,125	7,076	15,519,125	7,076	15,519,125	7,076	15,519,125	7,076	15,519,125	4,043	15,519,125	15,473,608
334200 METER INSTALLATIONS	11,208,083	0	11,208,083	0	11,208,083	0	11,208,083	0	11,208,083	0	11,208,083	11,085,346
335000 HYDRANTS	0	0	0	0	0	0	0	0	0	0	0	0
3892 STORES SHOP & GARAGE LAND	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	0	4,023,063	4,023,063
304600 OFFICE STRUCTURES	638,669	0	638,669	0	638,669	0	638,669	0	638,669	0	638,669	638,669
304700 STORES, SHOP & GAR STRUCT	993,633	0	993,633	0	993,633	0	993,633	0	993,633	0	993,633	993,633
304800 MISC STRUCTURES	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	0	1,563,265	1,563,265
304900 OFFICE FURNITURE & EQUIP	14,441	0	14,441	0	14,441	0	14,441	0	14,441	0	14,441	14,441
340100 MAINFRAME COMP & PERIPH EQPT	273,123	0	273,123	0	273,123	0	273,123	0	273,123	0	273,123	273,123
340210 PERSONAL COMP & PERIPH EQPT	1,249,405	24,822	1,249,405	24,822	1,249,405	24,822	1,249,405	24,822	1,249,405	17,032	1,283,753	1,242,644
340220 COMP & PERIPH OTHER	604,950	0	604,950	0	604,950	0	604,950	0	604,950	0	604,950	604,950
0 COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
340300 MAINFRAME SOFTWARE	4,580,574	0	4,580,574	0	4,580,574	0	4,580,574	0	4,580,574	0	4,580,574	4,579,574
340320 PERSONAL COMP SOFTWARE	638,669	0	638,669	0	638,669	0	638,669	0	638,669	0	638,669	638,669
340330 OTHER SOFTWARE	522,313	0	522,313	0	522,313	0	522,313	0	522,313	0	522,313	522,313
340500 OTHER OFFICE EQUIPMENT	151,294	0	151,294	0	151,294	0	151,294	0	151,294	0	151,294	151,294
341100 TRANS EQUIP - LIGHT TRUCKS	1,831,320	67,399	1,831,320	67,399	1,831,320	67,399	1,831,320	67,399	1,831,320	38,509	1,942,932	1,725,219
341200 TRANS EQUIP - HEAVY TRUCKS	765,573	0	765,573	0	765,573	0	765,573	0	765,573	0	765,573	765,573
341300 TRANS EQUIP - CARS	178,902	0	178,902	0	178,902	0	178,902	0	178,902	0	178,902	178,902
341400 OTHER TRANS EQUIP	130,747	0	130,747	0	130,747	0	130,747	0	130,747	0	130,747	130,747
342000 STORES EQUIPMENT	35,547	0	35,547	0	35,547	0	35,547	0	35,547	0	35,547	35,547
343000 TOOLS, SHOP, & GARAGE EQUIP	2,145,565	13,478	2,145,565	13,478	2,145,565	13,478	2,145,565	13,478	2,145,565	7,702	2,199,845	1,999,318
344000 LABORATORY EQUIPMENT	878,199	0	878,199	0	878,199	0	878,199	0	878,199	0	878,199	878,199
345000 POWER OPERATED EQUIPMENT	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	0	1,504,657	1,504,657
346100 COMMUNICATION EQUIPMENT	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	0	1,931,285	1,931,285
346200 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
346000 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
347000 MISC EQUIPMENT	1,162,286	0	1,162,286	0	1,162,286	0	1,162,286	0	1,162,286	0	1,162,286	1,162,286
348000 OTHER TANGIBLE PROPERTY	137,985	0	137,985	0	137,985	0	137,985	0	137,985	0	137,985	137,985

TOTAL UTILITY PLANT IN SERVICE

\$ 2,226,821 \$ 130,736 \$ 357,104,939 \$ 2,235,085 \$ 120,075 \$ 359,219,960 \$ 2,294,750 \$ 41,373 \$ 361,473,336 \$ 5,629,527 \$ 63,859 \$ 367,010,004 \$ 352,771,805

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - CENTRAL
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

	Current Depreciation	Proposed Depreciation
ORGANIZATION		
FRANCHISE/CONSENTS		
OTHER P/E INTANGIBLES	0.00%	28.14%
OTHER P/E COMPREHENSIVE STUDIES	0.00%	28.14%
WATER RIGHTS		
LAND AND LAND RIGHTS SS		
OTHER SS LAND		
SS STRUCTURES & IMPROVEMENTS	3.14%	3.06%
COLL & IMPOUNDING RESERV	2.20%	1.67%
LAKE, RIVER, & OTHER INTAKES	2.15%	2.52%
WELLS & SPRINGS		
SUPPLY MAINS	1.11%	1.83%
PUMPING LAND & LAND RIGHTS		
PUMPING STRUCTURES & IMPROVEMENTS	2.32%	2.01%
BOILER PLANT EQUIPMENT		
OTHER POWER PROD EQPT	3.35%	3.40%
ELECTRIC PUMPING EQUIPMENT	2.68%	2.68%
DIESEL PUMPING EQUIPMENT	3.08%	2.02%
Pump Equip Hydraulic		
OTHER PUMPING EQUIPMENT		
LAND AND LAND RIGHTS		
WT STRUCTURES & IMPROVMT	1.79%	1.96%
WATER TREATMENT EQUIPMENT	4.03%	2.31%
WATER TREATMENT - GAC	0.00%	0.00%
LAND AND LAND RIGHTS	0.00%	0.00%
T & D LAND & RIGHTS OF WAY		
T & D LAND		
T & D RIGHTS OF WAY		
T & D STRUCTURES & IMP	5.65%	4.63%
DIST RES & STANDPIPES	2.20%	2.32%
Elevated Tanks & Standpipes	2.20%	2.32%
T & D MAINS	1.18%	1.70%
SERVICES	4.23%	3.32%
METERS	2.73%	2.81%
METERS - BRONZE CASE	1.02%	2.84%
METERS - PLASTIC CASE	4.97%	2.86%
METERS - OTHER	2.35%	2.85%
METER INSTALLATIONS	2.44%	3.07%
HYDRANTS	2.89%	1.77%
STORES SHOP & GARAGE LAND		
OFFICE STRUCTURES	1.69%	2.10%
STORES, SHOP & GAR STRUCT	1.65%	2.42%
MISC STRUCTURES	3.97%	4.38%
OFFICE FURNITURE & EQUIP	4.05%	10.43%
MAINFRAME COMP & PERIPH EQPT	11.94%	9.49%
PERSONAL COMP & PERIPH EQPT	16.73%	14.31%
COMP & PERIPH OTHER	3.47%	25.38%
COMP SOFTWARE	11.81%	10.33%
MAINFRAME SOFTWARE	21.06%	10.33%
PERSONAL COMP SOFTWARE	22.20%	20.06%
OTHER SOFTWARE	21.15%	26.38%
OTHER OFFICE EQUIPMENT	6.95%	9.77%
TRANS EQUIP - LIGHT TRUCKS	14.16%	8.10%
TRANS EQUIP - HEAVY TRUCKS	12.59%	7.17%
TRANS EQUIP - CARS	20.28%	13.58%
OTHER TRANS EQUIP	14.37%	6.51%
STORES EQUIPMENT	3.88%	6.51%
TOOLS, SHOP, & GARAGE EQUIP	7.10%	6.43%
LABORATORY EQUIPMENT	10.94%	8.06%
POWER OPERATED EQUIPMENT	9.13%	4.66%
COMMUNICATION EQUIPMENT	4.79%	6.91%
COMMUNICATION EQUIPMENT	4.79%	6.91%
COMMUNICATION EQUIPMENT	4.79%	6.91%
MISC EQUIPMENT	4.71%	5.61%
OTHER TANGIBLE PROPERTY	20.69%	6.00%
TOTAL UTILITY PLANT IN SERVICE		

KENTUCKY-AMERICAN WATER COMPANY
 UTILITY PLANT IN SERVICE - TRI-VILLAGE
 BASE YEAR: 7/31/2007
 TEST YEAR: 11/30/2008

ACCT NO.	ACCOUNT TITLE	ACCOUNT ACTIVITY FROM AUG 06 THRU JAN 07				Retirements	Rel Adj	Tot Ret	Adj	January-2007		February-2007		Balance at February-2007
		July-2006	Additions	Retirements	Rel Adj					\$	\$	Additions	Retirements	
301000	ORGANIZATION													
302000	FRANCHISE/CONSENTS													
339100	OTHE P/E INTANGIBLES	0												
339600	OTHER PIE COMPREHENSIVE STUDIES													
0	WATER RIGHTS													
303200	LAND AND LAND RIGHTS SS	12,389								12,389				12,389
0	OTHER SS LAND													
304100	SS STRUCTURES & IMPROVEMENTS	434,430	7,972	0						442,402				442,402
305000	COLL & IMPOUNDING RESERV													
306000	LAKE, RIVER, & OTHER INTAKES													
0	WELLS & SPRINGS													
309000	SUPPLY MAINS	0												
303300	PUMPING LAND & LAND RIGHTS	0												
304200	PUMPING STRUCTURES & IMPROVEMENTS	0												
0	BOILER PLANT EQUIPMENT													
311200	OTHER POWER PROD EQPT													
311300	ELECTRIC PUMPING EQUIPMENT	126,875								126,875				126,875
311400	DIESEL PUMPING EQUIPMENT													
0	Pump Equip Hydraulic													
0	OTHER PUMPING EQUIPMENT													
303400	LAND AND LAND RIGHTS													
304300	WT STRUCTURES & IMPROVMT	137,910	30,200	0						168,110				168,110
320100	WATER TREATMENT EQUIPMENT	51,538								51,538				51,538
0	WATER TREATMENT -GAC													
0	LAND AND LAND RIGHTS													
303500	T & D LAND & RIGHTS OF WAY	0												
0	T & D LAND													
0	T & D RIGHTS OF WAY													
0	DIST RES & STANDPIPE LAND													
304400	T & D STRUCTURES & IMP	12,950	9,170	0						22,120				22,120
330100	DIST RES & STANDPIPES	858,732								858,732				858,732
331000	T & D MAINS	2,550,667								2,550,667				3,083,000
333000	SERVICES	99,800	28,224	0						128,024				127,896
0	METERS	87,406								87,406				87,406
334110	METERS - BRONZE CASE													
334120	METERS - PLASTIC CASE	252,366								252,366				252,366
334130	METERS - OTHER	18,051								18,051				18,051
334200	METER INSTALLATIONS	7,381	3,952	0						11,333				11,333
335000	HYDRANTS	18,018	0	11,448						6,570	5,927			12,497
0	STORES SHOP & GARAGE LAND													
304600	OFFICE STRUCTURES		1,919	0						1,919				1,919
304700	STORES, SHOP & GAR STRUCT													
304800	MISC STRUCTURES		2,599	0						2,599				2,599
340100	OFFICE FURNITURE & EQUIP	4,707								4,707				4,707
340210	MAINFRAME COMP & PERIPH EQPT													
340220	PERSONAL COMP & PERIPH EQPT	15,943								15,943				15,943
340230	COMP & PERIPH OTHER													
0	COMP SOFTWARE													
340300	MAINFRAME SOFTWARE													
340320	PERSONAL COMP SOFTWARE													
340330	OTHER SOFTWARE	5,907								5,907				5,907
340500	OTHER OFFICE EQUIPMENT	23,188								23,188				23,188
341100	TRANS EQUIP - LIGHT TRUCKS	9,500								9,500				9,500
341200	TRANS EQUIP - HEAVY TRUCKS	5,000		5,000						0				0
341300	TRANS EQUIP - CARS	0												
341400	OTHER TRANS EQUIP	3,472								3,472				3,472
342000	STORES EQUIPMENT													
343000	TOOLS, SHOP, & GARAGE EQUIP	6,481								6,481				6,481
344000	LABORATORY EQUIPMENT													
345000	POWER OPERATED EQUIPMENT	35,704								35,704				35,704
346100	COMMUNICATION EQUIPMENT	2,718								2,718				2,718
0	COMMUNICATION EQUIPMENT													
0	COMMUNICATION EQUIPMENT													
347000	MISC EQUIPMENT		6,051	0						6,051				6,051
348000	OTHER TANGIBLE PROPERTY	0								0				0
		\$ 4,781,133	\$ 90,087	\$ 16,448	\$ 16,448	\$ 16,448	\$ 16,448	\$ 16,448	\$ 4,854,772	\$ 541,031	\$ 541,031	\$ 96	\$ 5,395,707	
		plus Elk Lake \$ 5,176,784												

TOTAL UTILITY PLANT IN SERVICE

KENTUCKY-AMERICAN WATER COMPANY
 UTILITY PLANT IN SERVICE - TRI-VILLAGE
 BASE YEAR: 7/31/2007
 TEST YEAR: 11/30/2008

ACCT NO.	ACCOUNT TITLE	Five Months Ended Jul 2007		Balance at July-2007	Two Months Ended		September-2007		Balance September-2007	October-2007		For the Month Ended
		Additions	Retirements		Additions	Retirements	Additions	Retirements		Additions		
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0
303000	OTHE P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0
303600	OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	12,389	0	0	0	0	12,389	0	0	0
303200	LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0	0	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	0	442,402	0	0	0	0	442,402	0	0	0
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0
303200	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
303300	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	126,875	0	0	0	0	126,875	0	0	0
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
311400	Pump Equip Hydraulic	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	0	0	168,110	0	0	0	0	168,110	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	51,538	0	0	0	0	51,538	0	0	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	2,521	0	5,042	0	0	0	5,042	0	0	0	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	22,120	0	0	0	22,120	0	0	0	0
330100	DIST RES & STANDPIPES	0	0	858,732	0	0	0	858,732	0	0	0	0
331000	T & D MAINS	1,352,124	0	4,435,374	75,882	0	0	4,511,256	28,000	0	0	0
333000	SERVICES	12,059	1,139	138,856	8,405	847	0	146,414	5,481	88	0	0
0	METERS	0	0	87,406	0	0	0	87,406	0	0	0	0
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	1,291	0	253,657	901	0	0	254,558	588	0	0	0
334130	METERS - OTHER	8,434	76	26,403	5,878	57	0	32,224	3,834	6	0	0
334200	METER INSTALLATIONS	1,082	0	12,415	754	0	0	13,169	491	0	0	0
335000	HYDRANTS	5,927	0	18,424	0	0	0	18,424	0	0	0	0
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	1,919	0	0	0	1,919	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	2,599	0	0	0	2,599	0	0	0	0
340100	OFFICE FURNITURE & EQUIP	0	0	4,707	0	0	0	4,707	0	0	0	0
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	570,000	26	585,916	0	19	0	585,897	0	2	0	0
340230	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	0	0	5,907	0	0	0	5,907	0	0	0	0
340500	OTHER OFFICE EQUIPMENT	0	0	23,188	0	0	0	23,188	0	0	0	0
341100	TRANS EQUIP - LIGHT TRUCKS	0	0	9,500	0	0	0	9,500	0	0	0	0
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	0	3,472	0	0	0	3,472	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	0	6,481	0	0	0	6,481	0	0	0	0
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	35,704	0	0	0	35,704	0	0	0	0
346100	COMMUNICATION EQUIPMENT	0	0	2,718	0	0	0	2,718	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	0	6,051	0	0	0	6,051	0	0	0	0
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT IN SERVICE		1,953,438	1,241	7,347,904	91,820	923	7,438,802	38,394	95	7,477,100	2,079	0

KENTUCKY-AMERICAN WATER COMPANY
 UTILITY PLANT IN SERVICE - TRI-VILLAGE
 BASE YEAR: 7/31/2007
 TEST YEAR: 11/30/2008

ACCT. NO.	ACCOUNT TITLE	November-2007		December-2007		Transfer 1992		December-2007		January-2008		January-2008		For the Month	
		Retirements	Balance	Retirements	Balance	CPS.Costs	Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements	Balance	Ended
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	----->	----->
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339100	OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	12,389	0	12,389	0	0	0	0	0	12,389	0	0	0	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	442,402	0	442,402	0	0	0	0	0	442,402	0	0	0	0
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303300	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	126,875	0	126,875	0	0	0	0	0	126,875	0	0	0	0
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311400	Pump Equip Hydraulic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	0	168,110	0	168,110	0	0	0	0	0	168,110	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	51,538	0	51,538	0	0	0	0	0	51,538	0	0	0	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	0	5,042	0	5,042	0	0	0	0	0	5,042	0	0	0	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	22,120	0	22,120	0	0	0	0	0	22,120	0	0	0	0
330100	DIST RES & STANDPIPES	0	858,732	0	858,732	0	0	0	0	0	858,732	0	0	0	0
331000	T & D MAINS	0	4,539,256	0	4,539,256	0	0	0	0	0	4,539,256	0	0	0	0
333000	SERVICES	380	152,524	4,750	156,982	292	0	0	0	0	160,635	0	0	0	0
0	METERS	0	87,406	0	87,406	0	0	0	0	0	87,406	0	0	0	0
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	0	255,264	508	255,772	0	0	0	0	0	255,163	0	0	0	0
334130	METERS - OTHER	25	36,794	3,323	40,097	20	0	0	0	0	42,653	0	0	0	0
334200	METER INSTALLATIONS	0	13,758	426	14,184	0	0	0	0	0	14,512	0	0	0	0
335000	HYDRANTS	0	18,424	0	18,424	0	0	0	0	0	18,424	0	0	0	0
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	1,919	0	1,919	0	0	0	0	0	1,919	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	2,599	0	2,599	0	0	0	0	0	2,599	0	0	0	0
340100	OFFICE FURNITURE & EQUIP	0	4,707	0	4,707	0	0	0	0	0	4,707	0	0	0	0
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	9	595,895	0	595,880	7	0	0	0	0	585,860	0	0	0	0
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	0	5,907	0	5,907	0	0	0	0	0	5,907	0	0	0	0
340500	OTHER OFFICE EQUIPMENT	0	23,188	0	23,188	0	0	0	0	0	23,188	0	0	0	0
341100	TRANS EQUIP - LIGHT TRUCKS	0	9,500	0	9,500	0	0	0	0	0	9,500	0	0	0	0
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	3,472	0	3,472	0	0	0	0	0	3,472	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	6,481	0	6,481	0	0	0	0	0	6,481	0	0	0	0
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	35,704	0	35,704	0	0	0	0	0	35,704	0	0	0	0
346100	COMMUNICATION EQUIPMENT	0	2,718	0	2,718	0	0	0	0	0	2,718	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	6,051	0	6,051	0	0	0	0	0	6,051	0	0	0	0
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE	\$ 414	\$ 7,478,765	\$ 9,007	\$ 7,487,455	\$ 318	\$ 7,487,455	\$ 6,929	\$ 7,487,455	\$ 6,929	\$ 7,487,455	\$ 6,929	\$ 7,487,455	\$ 2,756	\$ 7,494,364

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - TRI-VILLAGE
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

ACCT. NO.	ACCOUNT TITLE	February-2008		March-2008		April-2008		May-2008	
		Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements	Balance
301000	ORGANIZATION	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0
339100	OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	12,389	0	12,389	0	12,389	0	12,389
0	OTHER SS LAND	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	442,402	0	442,402	0	442,402	0	442,402
305000	COLL & IMPOUNDING RESERY	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	0	0	0	0
303300	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	126,875	0	126,875	0	126,875	0	126,875
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0
311400	Pump Equip Hydraulic	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	0	168,110	0	168,110	0	168,110	0	168,110
320100	WATER TREATMENT EQUIPMENT	0	51,538	0	51,538	0	51,538	0	51,538
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	0	5,042	0	5,042	0	5,042	0	5,042
0	T & D LAND	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	22,120	0	22,120	0	22,120	0	22,120
330100	DIST RES & STANDPIPES	0	858,732	0	858,732	0	858,732	0	858,732
331000	T & D MAINS	0	4,539,256	0	4,539,256	0	4,539,256	0	4,539,256
333000	SERVICES	0	160,636	0	160,636	0	160,636	0	160,636
0	METERS	0	87,406	0	87,406	0	87,406	0	87,406
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	0	256,163	0	256,163	0	256,163	0	256,163
334130	METERS - OTHER	0	42,653	0	42,653	0	42,653	0	42,653
334200	METER INSTALLATIONS	0	17,268	0	17,268	0	17,268	0	17,268
335000	HYDRANTS	0	18,424	0	18,424	0	18,424	0	18,424
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	1,919	0	1,919	0	1,919	0	1,919
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	2,599	0	2,599	0	2,599	0	2,599
340100	OFFICE FURNITURE & EQUIP	0	4,707	0	4,707	0	4,707	0	4,707
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	0	565,880	0	565,880	0	565,880	0	565,880
340230	COMP SOFTWARE	0	0	0	0	0	0	0	0
0	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0
340300	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0
340320	OTHER SOFTWARE	0	5,907	0	5,907	0	5,907	0	5,907
340500	OTHER OFFICE EQUIPMENT	0	23,188	0	23,188	0	23,188	0	23,188
341100	TRANS EQUIP - LIGHT TRUCKS	0	9,500	0	9,500	0	9,500	0	9,500
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	3,472	0	3,472	0	3,472	0	3,472
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	6,481	0	6,481	0	6,481	0	6,481
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	35,704	0	35,704	0	35,704	0	35,704
346100	COMMUNICATION EQUIPMENT	0	2,718	0	2,718	0	2,718	0	2,718
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	6,051	0	6,051	0	6,051	0	6,051
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE		7,497,140		7,497,140		7,497,140		7,497,140

KENTUCKY-AMERICAN WATER COMPANY
 UTILITY PLANT IN SERVICE - TRI-VILLAGE
 BASE YEAR: 7/31/2007
 TEST YEAR: 11/30/2008

ACCT. NO.	ACCOUNT TITLE	For the Month Ended		For the Month Ended		For the Month Ended		Balance August-2008
		May-2008	June-2008	June-2008	July-2008	July-2008	August-2008	
		Balance	Retirements	Balance	Retirements	Balance	Retirements	Balance
		\$	\$	\$	\$	\$	\$	\$
301000	ORGANIZATION	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0
339100	OTHE PIE INTANGIBLES	0	0	0	0	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	12,389	0	12,389	0	12,389	0	12,389
0	OTHER SS LAND	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	442,402	0	442,402	0	442,402	0	442,402
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	0	0	0
303300	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	126,875	0	126,875	0	126,875	0	126,875
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0
311400	Pump Equip Hydraulic	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	168,110	0	168,110	0	168,110	0	168,110
320100	WATER TREATMENT EQUIPMENT	51,538	0	51,538	0	51,538	0	51,538
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	5,042	0	5,042	0	5,042	0	5,042
0	T & D LAND	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	22,120	0	22,120	0	22,120	0	22,120
330100	DIST RES & STANDPIPES	858,732	0	858,732	0	858,732	0	858,732
331000	T & D MAINS	4,539,256	0	4,539,256	0	4,539,256	0	4,539,256
333000	SERVICES	160,636	0	160,636	0	160,636	0	160,636
0	METERS	87,406	0	87,406	0	87,406	0	87,406
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	256,163	0	256,163	0	256,163	0	256,163
334130	METERS - OTHER	42,653	0	42,653	0	42,653	0	42,653
334200	METER INSTALLATIONS	17,268	0	17,268	0	17,268	0	17,268
335000	HYDRANTS	18,424	0	18,424	0	18,424	0	18,424
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	1,919	0	1,919	0	1,919	0	1,919
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0
304800	MISC STRUCTURES	2,599	0	2,599	0	2,599	0	2,599
340100	OFFICE FURNITURE & EQUIP	4,707	0	4,707	0	4,707	0	4,707
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	585,860	0	585,860	0	585,860	0	585,860
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	5,907	0	5,907	0	5,907	0	5,907
340500	OTHER OFFICE EQUIPMENT	23,188	0	23,188	0	23,188	0	23,188
341100	TRANS EQUIP - LIGHT TRUCKS	9,500	0	9,500	0	9,500	0	9,500
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	3,472	0	3,472	0	3,472	0	3,472
342000	STORES EQUIPMENT	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	6,481	0	6,481	0	6,481	0	6,481
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	35,704	0	35,704	0	35,704	0	35,704
346100	COMMUNICATION EQUIPMENT	2,716	0	2,716	0	2,716	0	2,716
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	6,051	0	6,051	0	6,051	0	6,051
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE	7,497,140	0	7,497,140	0	7,497,140	0	7,497,140

KENTUCKY-AMERICAN WATER COMPANY
 UTILITY PLANT IN SERVICE - TRI-VILLAGE
 BASE YEAR: 7/31/2007
 TEST YEAR: 11/30/2008

ACCT NO.	ACCOUNT TITLE	For the Month Ended		Balance September-2008	For the Month Ended		Balance October-2008	For the Month Ended		Balance November-2008	Average Forecasted Balance
		Additions	Retirements		Additions	Retirements		Additions	Retirements		
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
339100	OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	0	12,389	0	0	12,389	0	0	12,389	12,389
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	0	442,402	0	0	442,402	0	0	442,402	442,402
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0
303300	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	126,875	0	0	126,875	0	0	126,875	126,875
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
311400	Pump Equip Hydraulic	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	0	0	168,110	0	0	168,110	0	0	168,110	168,110
320100	WATER TREATMENT EQUIPMENT	0	0	51,538	0	0	51,538	0	0	51,538	51,538
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	0	0	5,042	0	0	5,042	0	0	5,042	5,042
0	T & D LAND	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	22,120	0	0	22,120	0	0	22,120	22,120
330100	DIST RES & STANDPIPES	0	0	858,732	0	0	858,732	0	0	858,732	858,732
331000	T & D MAINS	0	0	4,539,256	0	0	4,539,256	0	0	4,539,256	4,539,256
333000	SERVICES	0	0	160,636	0	0	160,636	0	0	160,636	160,636
0	METERS	0	0	87,406	0	0	87,406	0	0	87,406	87,406
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	0	0	256,163	0	0	256,163	0	0	256,163	256,163
334130	METERS - OTHER	0	0	42,653	0	0	42,653	0	0	42,653	42,653
334200	METER INSTALLATIONS	0	0	17,268	0	0	17,268	0	0	17,268	17,268
335000	HYDRANTS	0	0	18,424	0	0	18,424	0	0	18,424	18,424
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	1,919	0	0	1,919	0	0	1,919	1,919
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	2,599	0	0	2,599	0	0	2,599	2,599
340100	OFFICE FURNITURE & EQUIP	0	0	4,707	0	0	4,707	0	0	4,707	4,707
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	0	0	585,880	0	0	585,880	0	0	585,880	585,880
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	0	0	5,907	0	0	5,907	0	0	5,907	5,907
340500	OTHER OFFICE EQUIPMENT	0	0	23,188	0	0	23,188	0	0	23,188	23,188
341100	TRANS EQUIP - LIGHT TRUCKS	0	0	9,500	0	0	9,500	0	0	9,500	9,500
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	0	3,472	0	0	3,472	0	0	3,472	3,472
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	0	6,481	0	0	6,481	0	0	6,481	6,481
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	35,704	0	0	35,704	0	0	35,704	35,704
346100	COMMUNICATION EQUIPMENT	0	0	2,718	0	0	2,718	0	0	2,718	2,718
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	0	6,051	0	0	6,051	0	0	6,051	6,051
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE			\$ 7,497,140			\$ 7,497,140			\$ 7,497,140	\$ 7,497,140

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - TRI-VILLAGE
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

ACCT.NO.	ACCOUNT TITLE	Current Depreciation Rates	Proposed Depreciation Rates
301000	ORGANIZATION		
302000	FRANCHISE/CONSENTS		
339100	OTHE P/E INTANGIBLES	0.00%	28.14%
339600	OTHER P/E COMPREHENSIVE STUDIES	0.00%	28.14%
0	WATER RIGHTS		
303200	LAND AND LAND RIGHTS SS		
0	OTHER SS LAND		
304100	SS STRUCTURES & IMPROVEMENTS	3.14%	3.06%
305000	COLL & IMPOUNDING RESERV	2.20%	1.67%
306000	LAKE, RIVER, & OTHER INTAKES	2.15%	2.52%
0	WELLS & SPRINGS		
309000	SUPPLY MAINS	1.11%	1.93%
303300	PUMPING LAND & LAND RIGHTS		
304200	PUMPING STRUCTURES & IMPROVEMENTS	2.32%	2.01%
0	BOILER PLANT EQUIPMENT		
310100	OTHER POWER PROD EQPT	3.35%	3.40%
311200	ELECTRIC PUMPING EQUIPMENT	3.71%	2.58%
311300	DIESEL PUMPING EQUIPMENT	3.08%	2.62%
311400	Pump Equip Hydraulic		
0	OTHER PUMPING EQUIPMENT		
303400	LAND AND LAND RIGHTS		
304300	WT STRUCTURES & IMPROVMT	1.79%	1.95%
320100	WATER TREATMENT EQUIPMENT	4.03%	2.31%
0	WATER TREATMENT - GAC	0.00%	0.00%
0	LAND AND LAND RIGHTS	0.00%	0.00%
303500	T & D LAND & RIGHTS OF WAY		
0	T & D LAND		
0	T & D RIGHTS OF WAY		
0	DIST RES & STANDPIPE LAND		
304400	T & D STRUCTURES & IMP	5.65%	4.63%
330100	DIST RES & STANDPIPES	2.20%	2.32%
331000	T & D MAINS	1.18%	1.70%
333000	SERVICES	4.23%	3.32%
0	METERS	2.73%	2.81%
334110	METERS - BRONZE CASE	1.02%	2.94%
334120	METERS - PLASTIC CASE	4.97%	2.96%
334130	METERS - OTHER	2.35%	2.65%
334200	METER INSTALLATIONS	2.44%	3.07%
335000	HYDRANTS	2.58%	1.77%
0	STORES SHOP & GARAGE LAND		
304600	OFFICE STRUCTURES	1.68%	2.10%
304700	STORES, SHOP & GAR STRUCT	1.65%	2.42%
304800	MISC STRUCTURES	3.97%	4.38%
340100	OFFICE FURNITURE & EQUIP	4.05%	10.43%
340210	MAINFRAME COMP & PERIPH EQPT	11.94%	9.49%
340220	PERSONAL COMP & PERIPH EQPT	16.73%	14.31%
340230	COMP & PERIPH OTHER	3.47%	25.39%
0	COMP SOFTWARE	11.81%	10.33%
340300	MAINFRAME SOFTWARE	21.05%	10.33%
340320	PERSONAL COMP SOFTWARE	22.20%	20.00%
340330	OTHER SOFTWARE	21.15%	26.38%
340500	OTHER OFFICE EQUIPMENT	6.95%	9.77%
341100	TRANS EQUIP - LIGHT TRUCKS	14.16%	8.10%
341200	TRANS EQUIP - HEAVY TRUCKS	12.59%	7.17%
341300	TRANS EQUIP - CARS	20.28%	13.58%
341400	OTHER TRANS EQUIP	14.37%	6.51%
342000	STORES EQUIPMENT	3.88%	6.43%
343000	TOOLS, SHOP, & GARAGE EQUIP	7.10%	6.43%
344000	LABORATORY EQUIPMENT	10.94%	8.08%
345000	POWER OPERATED EQUIPMENT	9.13%	4.68%
346100	COMMUNICATION EQUIPMENT	4.79%	6.91%
0	COMMUNICATION EQUIPMENT	4.79%	6.91%
0	COMMUNICATION EQUIPMENT	4.79%	6.91%
347000	MISC EQUIPMENT	4.71%	5.61%
348000	OTHER TANGIBLE PROPERTY	20.89%	6.00%

TOTAL UTILITY PLANT IN SERVICE

KENTUCKY-AMERICAN WATER COMPANY
 UTILITY PLANT IN SERVICE - ELK LAKE
 BASE YEAR: 7/31/2007
 TEST YEAR: 11/30/2008

ACCT. NO.	ACCOUNT TITLE	ACCOUNT ACTIVITY FROM AUG 06 THRU JAN 07				Ret Agt	Tot Ret	Adj	January-2007		February-2007		Balance at February-2007
		July-2006	Additions	Retirements	Ret Agt				\$	\$	Additions	Retirements	
301000	ORGANIZATION												
302000	FRANCHISE/CONSENTS												
339100	OTHER PIE INTANGIBLES	3,838		3,838			3,838						
339600	OTHER PIE COMPREHENSIVE STUDIES												
0	WATER RIGHTS												
303200	LAND AND LAND RIGHTS SS	0											
0	OTHER SS LAND												
304100	SS STRUCTURES & IMPROVEMENTS	27,734	0	0					27,734				27,734
305000	COLL & IMPOUNDING RESERV												
306000	LAKE, RIVER, & OTHER INTAKES												
0	WELLS & SPRINGS												
309000	SUPPLY MAINS	14,520							14,520				14,520
303300	PUMPING LAND & LAND RIGHTS	750							750				750
304200	PUMPING STRUCTURES & IMPROVEMENTS												
0	BOILER PLANT EQUIPMENT												
310100	OTHER POWER PROD EQPT	15,100							15,100				15,100
311200	ELECTRIC PUMPING EQUIPMENT												
311300	DIESEL PUMPING EQUIPMENT												
311400	Pump Equip Hydraulic												
0	OTHER PUMPING EQUIPMENT												
303400	LAND AND LAND RIGHTS												
304300	WT STRUCTURES & IMPROVANT												
320100	WATER TREATMENT EQUIPMENT	7,618							7,618				7,618
0	WATER TREATMENT - GAC												
0	LAND AND LAND RIGHTS												
303500	T & D LAND & RIGHTS OF WAY	1,250							1,250				1,250
0	T & D LAND												
0	T & D RIGHTS OF WAY												
0	DIST RES & STANDPIPE LAND												
304400	T & D STRUCTURES & IMP												
330100	DIST RES & STANDPIPES	30,749		0					30,749				30,749
331000	T & D MAINS	145,823							145,823				145,823
333000	SERVICES	0											
334100	METERS												
334110	METERS - BRONZE CASE												
334120	METERS - PLASTIC CASE	56,623							56,623				56,623
334130	METERS - OTHER	0											
334200	METER INSTALLATIONS												
335000	HYDRANTS	13,900							13,900				13,900
0	STORES SHOP & GARAGE LAND												
304600	OFFICE STRUCTURES												
304700	STORES, SHOP & GAR STRUCT												
304800	MISC STRUCTURES												
340100	OFFICE FURNITURE & EQUIP	0											
340210	MAINFRAME COMP & PERIPH EQPT												
340220	PERSONAL COMP & PERIPH EQPT	0											
340230	COMP & PERIPH OTHER												
0	COMP SOFTWARE												
340300	MAINFRAME SOFTWARE												
340320	PERSONAL COMP SOFTWARE												
340330	OTHER SOFTWARE	0											
340500	OTHER OFFICE EQUIPMENT												
341100	TRANS EQUIP - LIGHT TRUCKS	7,445							7,445				7,445
341200	TRANS EQUIP - HEAVY TRUCKS	0											
341300	TRANS EQUIP - CARS												
341400	OTHER TRANS EQUIP	0											
342000	STORES EQUIPMENT												
343000	TOOLS, SHOP, & GARAGE EQUIP	0											
344000	LABORATORY EQUIPMENT												
345000	POWER OPERATED EQUIPMENT	0											
345000	COMMUNICATION EQUIPMENT	0											
0	COMMUNICATION EQUIPMENT												
0	COMMUNICATION EQUIPMENT												
347000	MISC EQUIPMENT	500							500				500
348000	OTHER TANGIBLE PROPERTY												
	TOTAL UTILITY PLANT IN SERVICE	\$ 325,850	\$	\$ 3,838	\$	\$	\$ 3,838	\$	\$ 322,012	\$	\$	\$	\$ 322,012

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - ELK LAKE
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

ACCT.NO.	ACCOUNT TITLE	Five Months Ended Jul 2007		Two Months Ended		September-2007		October-2007		For the Month Ended	
		Additions	Retirements	Balance at July-2007	Additions	Retirements	Balance September-2007	Retirements	Balance October-2007	Additions	Retirements
301000	ORGANIZATION	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
339100	OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
339500	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	0	27,734	0	27,734	0	0	27,734	0	0
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	14,520	0	14,520	0	0	14,520	0	0
303300	PUMPING LAND & LAND RIGHTS	0	0	750	0	750	0	0	750	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	15,100	0	15,100	0	0	15,100	0	0
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
311400	Pump Equip Hydraulic	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	7,618	0	7,618	0	0	7,618	0	0
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	0	0	1,250	0	1,250	0	0	1,250	0	0
0	T & D LAND	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0
330100	DIST RES & STANDPIPES	0	0	30,749	0	30,749	0	0	30,749	0	0
331000	T & D MAINS	0	0	145,823	0	145,823	0	0	145,823	0	0
333000	SERVICES	0	0	0	0	0	0	0	0	0	0
334100	METERS	0	0	0	0	0	0	0	0	0	0
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	0	0	56,623	0	56,623	0	0	56,623	0	0
334130	METERS - OTHER	0	0	0	0	0	0	0	0	0	0
334200	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0
335000	HYDRANTS	0	0	13,900	0	13,900	0	0	13,900	0	0
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0
340100	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0	0	0
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0
340500	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
341100	TRANS EQUIP - LIGHT TRUCKS	0	0	7,445	0	7,445	0	0	7,445	0	0
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0
348000	OTHER TANGIBLE PROPERTY	0	0	500	0	500	0	0	500	0	0
	TOTAL UTILITY PLANT IN SERVICE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		0	0	322,012	0	322,012	0	0	322,012	0	0

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - ELK LAKE
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

ACCT. NO.	ACCOUNT TITLE	For the Month Ended		Balance	For the Month Ended		Balance	For the Month Ended		Balance
		May-2008	Retirements		June-2008	Retirements		July-2008	Retirements	
301000	ORGANIZATION	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0
339100	OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	27,734	0	27,734	0	27,734	0	27,734	0	27,734
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	14,520	0	14,520	0	14,520	0	14,520	0	14,520
303300	PUMPING LAND & LAND RIGHTS	750	0	750	0	750	0	750	0	750
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	15,100	0	15,100	0	15,100	0	15,100	0	15,100
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
311400	Pump Equip Hydraulic	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	7,618	0	7,618	0	7,618	0	7,618	0	7,618
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	1,250	0	1,250	0	1,250	0	1,250	0	1,250
0	T & D LAND	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0
330100	DIST RES & STANDPIPES	30,749	0	30,749	0	30,749	0	30,749	0	30,749
331000	T & D MAINS	145,823	0	145,823	0	145,823	0	145,823	0	145,823
333000	SERVICES	0	0	0	0	0	0	0	0	0
334100	METERS	0	0	0	0	0	0	0	0	0
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	56,623	0	56,623	0	56,623	0	56,623	0	56,623
334130	METERS - OTHER	0	0	0	0	0	0	0	0	0
334200	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0
335000	HYDRANTS	13,900	0	13,900	0	13,900	0	13,900	0	13,900
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0
304700	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0
304800	MISC STRUCTURES	0	0	0	0	0	0	0	0	0
340100	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0	0
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0
340220	PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0
340500	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0
341100	TRANS EQUIP - LIGHT TRUCKS	7,445	0	7,445	0	7,445	0	7,445	0	7,445
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	500	0	500	0	500	0	500	0	500
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE	\$ 322,012	\$ 0	\$ 322,012	\$ 0	\$ 322,012	\$ 0	\$ 322,012	\$ 0	\$ 322,012

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - ELK LAKE
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

ACCT. NO.	ACCOUNT TITLE	For the Month Ended 11/30/2008		For the Month Ended 10/31/2008		For the Month Ended 09/30/2008		For the Month Ended 08/31/2008		Average Forecasted Balance
		Additions	Retirements	Balance	Retirements	Balance	Retirements	Balance	Retirements	
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0
339100	OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0
303200	LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	0	27,734	0	27,734	0	27,734	0	27,734
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	14,520	0	14,520	0	14,520	0	14,520
303300	PUMPING LAND & LAND RIGHTS	0	0	750	0	750	0	750	0	750
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	15,100	0	15,100	0	15,100	0	15,100
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
311400	Pump Equip Hydraulic	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	7,618	0	7,618	0	7,618	0	7,618
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0
303500	T & D LAND & RIGHTS OF WAY	0	0	1,250	0	1,250	0	1,250	0	1,250
0	T & D LAND	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0
0	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0
330100	DIST RES & STANDPIPES	0	0	30,749	0	30,749	0	30,749	0	30,749
331000	T & D MAINS	0	0	145,823	0	145,823	0	145,823	0	145,823
333000	SERVICES	0	0	0	0	0	0	0	0	0
0	METERS	0	0	0	0	0	0	0	0	0
334100	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0
334110	METERS - PLASTIC CASE	0	0	0	0	0	0	0	0	0
334120	METERS - OTHER	0	0	56,623	0	56,623	0	56,623	0	56,623
334130	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0
334200	HYDRANTS	0	0	13,900	0	13,900	0	13,900	0	13,900
335000	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0
0	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0
304600	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0
304700	MISC STRUCTURES	0	0	0	0	0	0	0	0	0
304800	OFFICE FURNITURE & EQUIP	0	0	0	0	0	0	0	0	0
340100	MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0
340210	PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0
340220	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0
340230	COMP SOFTWARE	0	0	0	0	0	0	0	0	0
0	MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0
340300	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0
340320	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0
340330	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0
340500	TRANS EQUIP - LIGHT TRUCKS	0	0	7,445	0	7,445	0	7,445	0	7,445
341100	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0
341200	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0
341300	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0
341400	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0
342000	TOOLS, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0
343000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0
344000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0
345000	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	0	500	0	500	0	500	0	500
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0
	TOTAL UTILITY PLANT IN SERVICE	\$	\$	\$ 322,012	\$	\$ 322,012	\$	\$ 322,012	\$	\$ 322,012

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - ELK LAKE
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

ACCT NO.	ACCOUNT TITLE	Current Depreciation Rates	Proposed Depreciation Rates
301000	ORGANIZATION		
302000	FRANCHISE/CONSENTS		
339100	OTHE PIE INTANGIBLES	0.00%	0.00%
339500	OTHER PIE COMPREHENSIVE STUDIES	0.00%	0.00%
0	WATER RIGHTS		
303200	LAND AND LAND RIGHTS SS		
0	OTHER SS LAND		
304100	SS STRUCTURES & IMPROVEMENTS	3.14%	3.06%
305000	COLL & IMPOUNDING RESERV	2.20%	1.67%
306000	LAKE, RIVER, & OTHER INTAKES	2.16%	2.52%
0	WELLS & SPRINGS		
309000	SUPPLY MAINS	1.11%	1.93%
303300	PUMPING LAND & LAND RIGHTS		
304200	PUMPING STRUCTURES & IMPROVEMENTS	2.32%	2.01%
0	BOILER PLANT EQUIPMENT		
310100	OTHER POWER PROD EQPT	3.35%	3.40%
311200	ELECTRIC PUMPING EQUIPMENT	3.71%	2.58%
311300	DIESEL PUMPING EQUIPMENT	3.08%	2.62%
311400	Pump Equip Hydraulic		
0	OTHER PUMPING EQUIPMENT		
303400	LAND AND LAND RIGHTS		
304300	WT STRUCTURES & IMPROVANT	1.79%	1.96%
320100	WATER TREATMENT EQUIPMENT	4.03%	2.31%
0	WATER TREATMENT - GAC		
0	LAND AND LAND RIGHTS		
303500	T & D LAND & RIGHTS OF WAY		
0	T & D LAND		
0	T & D RIGHTS OF WAY		
0	DIST RES & STANDPIPE LAND		
304400	T & D STRUCTURES & IMP	5.65%	4.63%
330100	DIST RES & STANDPIPES	2.20%	2.32%
331000	T & D MAINS	1.18%	1.70%
333000	SERVICES	4.23%	3.32%
334100	METERS	2.73%	2.81%
334110	METERS - BRONZE CASE	1.02%	2.94%
334120	METERS - PLASTIC CASE	4.97%	2.96%
334130	METERS - OTHER	2.35%	2.85%
334200	METER INSTALLATIONS	2.44%	3.07%
335000	HYDRANTS	2.58%	1.77%
0	STORES SHOP & GARAGE LAND		
304600	OFFICE STRUCTURES	1.68%	2.10%
304700	STORES, SHOP & GAR STRUCT	1.65%	2.42%
304800	MISC STRUCTURES	3.97%	4.38%
340100	OFFICE FURNITURE & EQUIP	4.05%	10.43%
340210	MAINFRAME COMP & PERIPH EQPT	11.94%	9.49%
340220	PERSONAL COMP & PERIPH EQPT	16.73%	14.31%
340230	COMP & PERIPH OTHER	3.47%	25.39%
0	COMP SOFTWARE	11.81%	10.33%
340300	MAINFRAME SOFTWARE	21.06%	10.33%
340320	PERSONAL COMP SOFTWARE	22.20%	20.00%
340330	OTHER SOFTWARE	21.15%	26.38%
340500	OTHER OFFICE EQUIPMENT	8.95%	9.77%
341100	TRANS EQUIP - LIGHT TRUCKS	14.16%	8.10%
341200	TRANS EQUIP - HEAVY TRUCKS	12.59%	7.17%
341300	TRANS EQUIP - CARS	20.28%	13.58%
341400	OTHER TRANS EQUIP	14.37%	6.51%
342000	STORES EQUIPMENT	3.88%	6.51%
343000	TOOLS, SHOP, & GARAGE EQUIP	7.10%	6.43%
344000	LABORATORY EQUIPMENT	10.94%	8.06%
345000	POWER OPERATED EQUIPMENT	9.13%	4.68%
346100	COMMUNICATION EQUIPMENT	4.79%	6.91%
0	COMMUNICATION EQUIPMENT	4.79%	6.91%
0	COMMUNICATION EQUIPMENT	4.79%	6.91%
347000	MISC EQUIPMENT	4.71%	5.61%
348000	OTHER TANGIBLE PROPERTY	20.89%	6.00%

TOTAL UTILITY PLANT IN SERVICE

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - OWENTON
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

ACCT NO.	ACCOUNT TITLE	ACCOUNT ACTIVITY FROM AUG 06 THRU JAN 07		Ret. Adj	Tot Est	January 2007		Estimate 2007		Balance at		Five Months E Additions
		July 2006	Additions			Retirements	Est. Adj	January 2007	Additions	Retirements	Estimate 2007	
301000	ORGANIZATION											
302000	FRANCHISE/CONSENTS											
339100	OTHER PIE INTANGIBLES	0										
339600	OTHER PIE COMPREHENSIVE STUDIES											
0	WATER RIGHTS											
303200	LAND AND LAND RIGHTS SS	20,744							105,495			289,482
0	OTHER SS LAND											
304100	SS STRUCTURES & IMPROVEMENTS	0										
305000	COLL & IMPOUNDING RESERV											
305000	LAKE, RIVER, & OTHER INTAKES											
0	WELLS & SPRINGS											
305000	SUPPLY MAINS	9,286										
303300	PUMPING LAND & LAND RIGHTS											
304200	PUMPING STRUCTURES & IMPROVEMENTS	9,286										
0	BOILER PLANT EQUIPMENT											
310100	OTHER POWER PROD EQPT	0							19,873			19,873
311200	ELECTRIC PUMPING EQUIPMENT											
311300	DIESEL PUMPING EQUIPMENT											
311400	Pump Equip Hydraulic											
0	OTHER PUMPING EQUIPMENT											
302400	LAND AND LAND RIGHTS											
304300	WT STRUCTURES & IMPROVANT											
320100	WATER TREATMENT EQUIPMENT	2,316,872	113									31,000
0	WATER TREATMENT - GAC											
0	LAND AND LAND RIGHTS											
302500	T & D LAND & RIGHTS OF WAY	73,357	288									
0	T & D LAND											
0	T & D RIGHTS OF WAY											
304400	DIST RES & STANDPIPE LAND	21,146	3,867									
310100	T & D STRUCTURES & IMP	686,245										
331000	DIST RES & STANDPIPES	943,262										
333000	T & D MAINS	107,368	17,933									
0	SERVICES	3,556										
334110	METERS - BRONZE CASE											
334120	METERS - PLASTIC CASE											
334130	METERS - OTHER	84,162	19,993									
334200	METER INSTALLATIONS	3,523										
335000	HYDRANTS											
304600	STORES SHOP & GARAGE LAND											
304700	STORES STRUCTURES	25,137										
304800	STORES, SHOP & GAR STRUCT	71,013	19,038									
340100	MISC STRUCTURES	5,658										
340210	OFFICE FURNITURE & EQUIP	7,528	4,614									
340220	MAINFRAME COMP & PERIPH EQPT											
340230	PERSONAL COMP & PERIPH EQPT											
0	COMP & PERIPH OTHER											
340300	COMP SOFTWARE	8,964										
340320	MAINFRAME SOFTWARE											
340330	PERSONAL COMP SOFTWARE											
340350	OTHER SOFTWARE	0										
341100	OTHER OFFICE EQUIPMENT	4,221										
341100	TRANS EQUIP - LIGHT TRUCKS	58,029	67,929									
341200	TRANS EQUIP - HEAVY TRUCKS	0										
341300	TRANS EQUIP - CARS	0										
341400	OTHER TRANS EQUIP	0										
342000	STORES EQUIPMENT											
343000	TOOLS, SHOP, & GARAGE EQUIP	997	3,880									
344000	LABORATORY EQUIPMENT	49,450										
345000	POWER OPERATED EQUIPMENT	0										
346100	COMMUNICATION EQUIPMENT	0										
0	COMMUNICATION EQUIPMENT	75,554										
0	MISC EQUIPMENT	0										
347000	OTHER TANGIBLE PROPERTY											
348000												
	TOTAL UTILITY PLANT IN SERVICE	\$ 4,576,082	\$ 137,955	\$	\$	\$ 4,713,637	\$ 125,369	\$	\$ 4,839,006	\$	\$ 427,913	\$

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - OWENTON
BASE YEAR: 7/31/2007
TEST YEAR: 1/30/2008

ACCT. NO.	ACCOUNT TITLE	For the Month Ended 7/31/08		Balance August-2008 Retirements	Balance Award/2008	For the Month Ended 8/31/08		September-2008 Retirements	Balance September-2008	For the Month Ended 9/30/08		October-2008 Retirements	Balance October-2008	For the Month Ended 10/31/08		November-2008 Retirements	Balance November-2008
		Additions	Debits			Additions	Debits			Additions	Debits			Additions	Debits		
391090	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339100	OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
339500	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300200	LAND AND LAND RIGHTS SS	123,725	0	0	960,524	123,725	82,484	0	1,004,349	0	0	0	1,166,833	41,242	0	0	1,209,075
0	OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304100	SS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
305000	COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
306000	LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
309000	SUPPLY MAINS	0	0	0	9,286	0	0	0	9,286	0	0	0	0	0	0	0	9,286
300300	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310100	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311200	ELECTRIC PUMPING EQUIPMENT	0	0	0	39,746	0	0	0	39,746	0	0	0	0	0	0	0	39,746
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311400	Pump Equip Hydraulic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303400	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304300	WT STRUCTURES & IMPROVANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320100	WATER TREATMENT EQUIPMENT	0	0	0	2,347,985	0	0	0	2,347,985	0	0	0	0	2,347,985	0	0	2,347,985
0	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300500	T & D LAND & RIGHTS OF WAY	0	0	0	73,655	0	0	0	73,655	0	0	0	0	73,655	0	0	73,655
0	T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	T & D RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304400	T & D STRUCTURES & I/MP	0	0	0	25,013	0	0	0	25,013	0	0	0	0	25,013	0	0	25,013
0	DIST RES & STANDPIPES	0	0	0	666,245	0	0	0	666,245	0	0	0	0	666,245	0	0	666,245
331000	T & D MAINS	0	0	0	943,262	0	0	0	943,262	0	0	0	0	943,262	0	0	943,262
333000	SERVICES	0	0	0	139,559	0	0	0	139,559	0	0	0	0	139,559	0	0	139,559
0	METERS	0	0	0	3,556	0	0	0	3,556	0	0	0	0	3,556	0	0	3,556
334110	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334120	METERS - PLASTIC CASE	0	0	0	3,146	0	0	0	3,146	0	0	0	0	3,146	0	0	3,146
334130	METERS - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334200	METER INSTALLATIONS	0	0	0	104,501	0	0	0	104,501	0	0	0	0	104,501	0	0	104,501
335000	HYDRANTS	0	0	0	3,523	0	0	0	3,523	0	0	0	0	3,523	0	0	3,523
0	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
304600	OFFICE STRUCTURES	0	0	0	40,000	0	0	0	40,000	0	0	0	0	40,000	0	0	40,000
304700	STORES, SHOP & GAR STRUCT	0	0	0	25,137	0	0	0	25,137	0	0	0	0	25,137	0	0	25,137
304800	MISC STRUCTURES	0	0	0	90,051	0	0	0	90,051	0	0	0	0	90,051	0	0	90,051
340100	OFFICE FURNITURE & EQUIP	0	0	0	5,658	0	0	0	5,658	0	0	0	0	5,658	0	0	5,658
340210	MAINFRAME COMP & PERIPH EQPT	0	0	0	5,335	0	0	0	5,335	0	0	0	0	5,335	0	0	5,335
340220	PERSONAL COMP & PERIPH EQPT	0	0	0	12,042	0	0	0	12,042	0	0	0	0	12,042	0	0	12,042
340230	COMP & PERIPH OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340300	MAINFRAME SOFTWARE	0	0	0	8,964	0	0	0	8,964	0	0	0	0	8,964	0	0	8,964
340320	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340330	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340500	OTHER OFFICE EQUIPMENT	0	0	0	4,221	0	0	0	4,221	0	0	0	0	4,221	0	0	4,221
341100	TRANS EQUIP - LIGHT TRUCKS	0	0	0	165,662	0	0	0	165,662	0	0	0	0	165,662	0	0	165,662
341200	TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341300	TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
341400	OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
342000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
343000	TOOLS, SHOP, & GARAGE EQUIP	0	0	0	4,877	0	0	0	4,877	0	0	0	0	4,877	0	0	4,877
344000	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
345000	POWER OPERATED EQUIPMENT	0	0	0	49,450	0	0	0	49,450	0	0	0	0	49,450	0	0	49,450
346100	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
347000	MISC EQUIPMENT	0	0	0	75,554	0	0	0	75,554	0	0	0	0	75,554	0	0	75,554
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT IN SERVICE		123,725	0	0	5,677,057	123,725	82,484	0	5,950,777	0	0	0	6,033,261	41,242	0	0	6,074,503

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE - OWENTON
BASE YEAR: 7/31/2007
TEST YEAR: 11/30/2008

ACCT. NO.	ACCOUNT TITLE	Average Forecasted Balance	Current Depreciation Rates	Proposed Depreciation Rates
301000	ORGANIZATION	0		
302000	FRANCHISE/CONSENTS	0		
339100	OTHE PIE INTANGIBLES	0	0.00%	28.14%
339600	OTHER PIE COMPREHENSIVE STUDIES	0	0.00%	28.14%
0	WATER RIGHTS	0		
303200	LAND AND LAND RIGHTS SS	730,569		
0	OTHER SS LAND	0		
304100	SS STRUCTURES & IMPROVEMENTS	0	3.14%	3.06%
305000	COLL & IMPOUNDING RESERV	0	2.20%	1.67%
306000	LAKE, RIVER, & OTHER INTAKES	0	2.15%	2.52%
0	WELLS & SPRINGS	0		
308000	SUPPLY MAINS	0	1.11%	1.93%
303300	PUMPING LAND & LAND RIGHTS	9,286		
304200	PUMPING STRUCTURES & IMPROVEMENTS	0	2.32%	2.01%
0	BOILER PLANT EQUIPMENT	0		
310100	OTHER POWER PROD EQPT	0	3.35%	3.40%
311200	ELECTRIC PUMPING EQUIPMENT	39,746	3.71%	2.59%
311300	DIESEL PUMPING EQUIPMENT	0	3.08%	2.62%
311400	Pump Equip Hydraulic	0		
0	OTHER PUMPING EQUIPMENT	0		
302400	LAND AND LAND RIGHTS	0	1.75%	1.96%
304300	WT STRUCTURES & IMPROVMT	0	4.03%	2.31%
320100	WATER TREATMENT EQUIPMENT	2,347,985	0.00%	0.00%
0	WATER TREATMENT - GAC	0	0.00%	0.00%
0	LAND AND LAND RIGHTS	0		
303500	T & D LAND & RIGHTS OF WAY	73,655		
0	T & D LAND	0		
0	T & D RIGHTS OF WAY	0		
0	DIST RES & STANDPIPE LAND	0	5.65%	4.63%
304400	T & D STRUCTURES & IMP	25,013	2.20%	2.32%
330100	DIST RES & STANDPIPES	686,245	1.16%	1.70%
331000	T & D MAINS	943,262	4.23%	3.22%
333000	SERVICES	139,166	2.73%	2.81%
0	METERS	3,556	1.02%	2.94%
334110	METERS - BRONZE CASE	0	4.97%	2.96%
334120	METERS - PLASTIC CASE	3,064	2.35%	2.85%
334130	METERS - OTHER	0	2.44%	3.07%
334200	METER INSTALLATIONS	104,492	2.44%	3.07%
335000	HYDRANTS	3,523	2.55%	1.77%
0	STORES SHOP & GARAGE LAND	0		
304600	OFFICE STRUCTURES	40,000	1.66%	2.10%
304700	STORES, SHOP & GAR STRUCT	25,137	1.65%	2.42%
304800	MISC STRUCTURES	50,051	3.97%	4.38%
340100	OFFICE FURNITURE & EQUIP	5,658	4.05%	10.43%
340210	MAINFRAME COMP & PERIPH EQPT	5,195	11.94%	9.49%
340220	PERSONAL COMP & PERIPH EQPT	12,042	16.73%	14.31%
340230	COMP & PERIPH OTHER	0	3.47%	25.39%
0	COMP SOFTWARE	0	11.81%	10.33%
340300	MAINFRAME SOFTWARE	8,864	21.85%	10.33%
340320	PERSONAL COMP SOFTWARE	0	22.20%	20.00%
340330	OTHER SOFTWARE	0	21.15%	26.38%
340500	OTHER OFFICE EQUIPMENT	4,221	6.95%	9.77%
341100	TRANS EQUIP - LIGHT TRUCKS	165,662	14.16%	8.10%
341200	TRANS EQUIP - HEAVY TRUCKS	0	12.59%	7.17%
341300	TRANS EQUIP - CARS	0	20.25%	13.60%
341400	OTHER TRANS EQUIP	0	14.37%	13.60%
342000	STORES EQUIPMENT	0	3.60%	6.91%
343000	TOOLS, SHOP, & GARAGE EQUIP	4,677	7.10%	6.51%
344000	LABORATORY EQUIPMENT	0	10.94%	6.43%
345000	POWER OPERATED EQUIPMENT	49,450	9.13%	8.06%
346100	COMMUNICATION EQUIPMENT	0	4.79%	4.68%
0	COMMUNICATION EQUIPMENT	0	4.79%	6.91%
0	COMMUNICATION EQUIPMENT	0	4.79%	6.91%
347000	MISC EQUIPMENT	75,554	4.71%	5.51%
348000	OTHER TANGIBLE PROPERTY	0	20.89%	6.00%
	TOTAL UTILITY PLANT IN SERVICE	\$ 5,596,493		

KENTUCKY-AMERICAN WATER COMPANY
SCHEDULE OF PLANT ADDITIONS- CENTRAL

Acct	December-2007	January-2008	February-2008	March-2008	April-2008	May-2008	June-2008	July-2008	August-2008	September-2008	October-2008	November-2008
301000	0	0	0	0	0	0	0	0	0	0	0	0
302000	0	0	0	0	0	0	0	0	0	0	0	0
303200	0	0	0	0	0	0	0	0	0	0	0	0
303350	0	0	0	0	0	0	0	0	0	0	0	0
303400	0	0	0	0	0	0	0	0	0	0	0	0
303500	0	0	0	0	0	0	0	0	0	0	0	0
304100	0	0	0	0	0	0	0	0	0	0	0	1,150,000
304200	5,000	0	0	0	0	0	0	0	0	0	0	0
304300	0	0	0	0	0	0	0	0	0	0	0	0
304400	0	0	0	0	0	0	0	0	0	0	0	0
304600	0	0	0	0	0	0	0	0	0	0	0	0
304700	0	0	0	0	0	0	0	0	0	0	0	0
304800	0	0	0	0	0	0	0	0	0	0	0	0
305000	0	0	0	0	0	0	0	0	0	0	0	0
305500	0	0	0	0	0	0	0	0	0	0	0	0
305600	0	0	0	0	0	0	0	0	0	0	0	0
305900	0	0	0	0	0	0	0	0	0	0	0	0
310100	0	0	0	0	0	0	0	0	0	0	0	0
311200	0	200,000	300,000	300,000	200,000	0	0	0	0	0	0	0
311400	0	0	2,407	2,407	4,011	5,616	7,220	7,220	7,220	11,232	12,034	2,407
320100	0	0	0	0	0	0	0	0	0	0	0	0
330100	5,000	0	0	0	0	0	0	0	0	0	0	0
331001	946,953	910,000	279,166	279,166	1,965,311	651,435	837,559	1,711,622	1,627,532	1,302,870	1,295,932	3,984,158
331200	0	0	0	0	0	0	0	0	0	0	0	0
331300	0	0	0	0	0	0	0	0	0	0	0	0
333000	0	0	0	0	0	0	0	0	0	0	0	0
334110	147,981	164,977	57,762	57,762	96,271	134,760	173,288	173,288	173,288	289,559	289,813	121,943
334200	214,491	203,693	60,650	60,650	101,084	141,518	181,952	181,952	181,952	283,038	303,256	161,734
334300	0	0	0	0	0	0	0	0	0	0	0	0
334200	29,422	22,632	6,740	6,740	11,232	15,724	20,218	20,218	20,218	31,448	33,698	6,740
335000	46,800	56,000	19,254	19,254	32,080	44,927	57,763	57,763	57,763	89,853	96,271	51,344
339100	0	0	0	0	0	0	0	0	0	0	0	0
339600	0	0	0	0	0	0	0	0	0	0	0	0
340100	5,400	8,000	4,814	4,814	8,023	11,232	14,441	14,441	14,441	22,463	24,068	12,837
340200	0	0	0	0	0	0	0	0	0	0	0	0
340210	10,360	12,950	4,814	4,814	8,023	11,232	14,441	14,441	14,441	22,463	24,068	12,837
340220	0	0	0	0	0	0	0	0	0	0	0	0
340230	0	0	0	0	0	0	0	0	0	0	0	0
340300	0	4,200	0	0	0	0	0	0	0	0	0	0
340320	0	0	0	0	0	0	0	0	0	0	0	0
340330	0	0	0	0	0	0	0	0	0	0	0	0
340500	0	0	0	0	0	0	0	0	0	0	0	0
341100	0	0	14,441	14,441	24,068	33,698	43,322	43,322	43,322	67,390	72,203	38,509
341200	0	0	0	0	0	0	0	0	0	0	0	0
341300	0	0	0	0	0	0	0	0	0	0	0	0
341400	0	0	0	0	0	0	0	0	0	0	0	0
342000	0	0	0	0	0	0	0	0	0	0	0	0
343000	20,150	22,000	28,882	28,882	48,136	67,390	86,644	86,644	86,644	134,779	144,407	77,018
344000	0	0	0	0	0	0	0	0	0	0	0	0
345000	0	0	0	0	0	0	0	0	0	0	0	0
346100	0	0	0	0	0	0	0	0	0	0	0	0
347000	0	0	0	0	0	0	0	0	0	0	0	0
348000	1,438,017	1,624,452	778,950	778,950	2,498,249	1,117,549	1,436,848	2,310,911	2,226,621	2,235,095	2,264,750	5,629,527

KENTUCKY-AMERICAN WATER COMPANY
 SCHEDULE OF PLANT ADDITIONS - TRI-VILLAGE

CHECK TOT 5,290,908

Acct	January-2007	February-2007	March-2007	April-2007	May-2007	June-2007	July-2007	August-2007	September-2007	October-2007
301000										
302000										
303200										
303300										
303400										
303500		2,521								
304100										
304200										
304300										
304400										
304600										
304700										
304800										
305000										
306000										
309000										
310100										
311200										
311300										
311400										
320100										
330100			802,124	100,000	150,000	150,000	150,000	75,862		28,000
331001		532,583								
331200										
331300										
333000			1,096	1,827	2,558		3,289	3,289	5,116	5,481
334110										
334120			118	195	272		353	353	548	568
334130			767	1,278	1,789		2,300	2,300	3,578	3,634
334200			98	164	230		295	295	459	491
335000		5,927	5,927							
339100										
339600										
340100										
340200										
340210										
340220			570,000							
340230										
340300										
340320										
340330										
340500										
341100										
341200										
341300										
341400										
342000										
343000										
344000										
345000										
346100										
347000										
348000										
		541,031	1,382,651	103,464	154,849	156,237	156,237	82,119	9,701	38,394

KENTUCKY-AMERICAN WATER COMPANY
SCHEDULE OF PLANT ADDITIONS - TRI-VILLAGE

Acct	November-2007	December-2007	January-2008	February-2008	March-2008	April-2008	May-2008	June-2008	July-2008	August-2008
301000										
302000										
303200										
303300										
303400										
303500										
304100										
304200										
304300										
304400										
304500										
304700										
304800										
305000										
306000										
309000										
310100										
311200										
311300										
311400										
320100										
331001										
331200										
331300	1,096	4,750	3,654							
333000										
334110	116	508	391							
334120	767	3,323	2,656							
334130	98	426	328	2,756						
334200										
335000										
339100										
339600										
340100										
340200										
340210										
340220										
340230										
340300										
340320										
340330										
340500										
341100										
341200										
341300										
341400										
342000										
343000										
344000										
345000										
346100										
347000										
348000										
	2,079	9,007	6,929	2,756	0	0	0	0	0	0

KENTUCKY-AMERICAN WATER COMPANY
 SCHEDULE OF PLANT ADDITIONS - TRI-VILLAGE

Acct	September-2008	October-2008	November-2008
301000			
302000			
303200			
303900			
303400			
303500			
304100			
304200			
304300			
304400			
304600			
304700			
304800			
305000			
306000			
309000			
310100			
311200			
311300			
311400			
320100			
330100			
331001			
331200			
331900			
333000			
334110			
334120			
334130			
334200			
335000			
339100			
339600			
340100			
340200			
340210			
340220			
340230			
340300			
340320			
340330			
340500			
341100			
341200			
341300			
341400			
342000			
343000			
344000			
345000			
346100			
347000			
348000			

KENTUCKY-AMERICAN WATER COMPANY
 SCHEDULE OF PLANT ADDITIONS - ELK LAKE

CHECK TOT B

Acct	January-2007	February-2007	March-2007	April-2007	May-2007	June-2007	July-2007	August-2007	September-2007	October-2007
301000										
302000										
303200										
303300										
303400										
303500										
304100										
304200										
304300										
304400										
304600										
304700										
304800										
305000										
306000										
309000										
310100										
311200										
311300										
320100										
330100										
331001										
331200										
331500										
333000										
334110										
334120										
334130										
334200										
335000										
339100										
339500										
340100										
340210										
340220										
340230										
340300										
340320										
340330										
340500										
341100										
341200										
341300										
341400										
342000										
343000										
344000										
345000										
346100										
347000										
348000										

0 0 0 0 0 0 0 0 0 0 0

KENTUCKY-AMERICAN WATER COMPANY
SCHEDULE OF PLANT ADDITIONS - ELK LAKE

	<u>September-2008</u>	<u>October-2008</u>	<u>November-2008</u>
301000			
302000			
303200			
303300			
303400			
303500			
304100			
304200			
304300			
304400			
304600			
304700			
304800			
305000			
306000			
309000			
310100			
311200			
311300			
320100			
330100			
331001			
331200			
331300			
333000			
334110			
334120			
334130			
334200			
335000			
339100			
339500			
340100			
340210			
340220			
340230			
340300			
340320			
340330			
340500			
341100			
341200			
341300			
341400			
342000			
343000			
344000			
345000			
346100			
347000			
348000			

KENTUCKY-AMERICAN WATER COMPANY
SCHEDULE OF PLANT ADDITIONS - OWENTON

Acct	December-2007	January-2008	February-2008	March-2008	April-2008	May-2008	June-2008	July-2008	August-2008	September-2008	October-2008	November-2008
301000												
302000												
303000												
303500												
304000												
305000												
304100												
304200												
304300												
304400												
304500												
304600												
304700												
304800												
304900												
305000												
305100												
311200												
311300												
311400												
320100												
330100												
331000												
331200												
331300												
333000												
334100												
334120												
334130												
334200												
335000												
339100												
339500												
340100												
340200												
340270												
340220												
340230												
340300												
340320												
340330												
340500												
341100												
341200												
341300												
341400												
342000												
343000												
344000												
345000												
346100												
347000												
10,000	10,000	5,000		41,242	41,242	62,484	62,484	123,725	123,725	123,725	82,484	41,242
1,911	1,911	1,470										
421	421	324										
47	47	36										
715	715	550										
13,094	13,094	7,380	0	41,242	41,242	62,484	62,484	123,725	123,725	123,725	82,484	41,242

CENTRAL

Month	Balance	Balance
	Amortization	
Apr-2001	130,508 00	130,508 00
May-2001	(1,087 57)	129,420 43
Jun-2001	(1,087 57)	128,332 86
Jul-2001	(1,087 57)	127,245 29
Aug-2001	(1,087 57)	126,157 72
Sep-2001	(1,087 57)	125,070 15
Oct-2001	(1,087 57)	123,982 58
Nov-2001	(1,087 57)	122,895 01
Dec-2001	(1,087 57)	121,807 44
Jan-2002	(1,087 57)	120,719 87
Feb-2002	(1,087 57)	119,632 30
Mar-2002	(1,087 57)	118,544 73
Apr-2002	(1,087 57)	117,457 16
May-2002	(1,087 57)	116,369 59
Jun-2002	(1,087 57)	115,282 02
Jul-2002	(1,087 57)	114,194 45
Aug-2002	(1,087 57)	113,106 88
Sep-2002	(1,087 57)	112,019 31
Oct-2002	(1,087 57)	110,931 74
Nov-2002	(1,087 57)	109,844 17
Dec-2002	(1,087 57)	108,756 60
Jan-2003	(1,087 57)	107,669 03
Feb-2003	(1,087 57)	106,581 46
Mar-2003	(1,087 57)	105,493 89
Apr-2003	(1,087 57)	104,406 32
May-2003	(1,087 57)	103,318 75
Jun-2003	(1,087 57)	102,231 18
Jul-2003	(1,087 57)	101,143 61
Aug-2003	(1,087 57)	100,056 04
Sep-2003	(1,087 57)	98,968 47
Oct-2003	(1,087 57)	97,880 90
Nov-2003	(1,087 57)	96,793 33
Dec-2003	(1,087 57)	95,705 76
Jan-2004	(1,087 57)	94,618 19
Feb-2004	(1,087 57)	93,530 62
Mar-2004	(1,087 57)	92,443 05
Apr-2004	(1,087 57)	91,355 48
May-2004	(1,087 57)	90,267 91
Jun-2004	(1,087 57)	89,180 34
Jul-2004	(1,087 57)	88,092 77
Aug-2004	(1,087 57)	87,005 20
Sep-2004	(1,087 57)	85,917 63
Oct-2004	(1,087 57)	84,830 06
Nov-2004	(1,087 57)	83,742 49
Dec-2004	(1,087 57)	82,654 92
Jan-2005	(1,087 57)	81,567 35
Feb-2005	(1,087 57)	80,479 78
Mar-2005	(1,087 57)	79,392 21
Apr-2005	(1,087 57)	78,304 64
May-2005	(1,087 57)	77,217 07
Jun-2005	(1,087 57)	76,129 50
Jul-2005	(1,087 57)	75,041 93
Aug-2005	(1,087 57)	73,954 36
Sep-2005	(1,087 57)	72,866 79
Oct-2005	(1,087 57)	71,779 22
Nov-2005	(1,087 57)	70,691 65
Dec-2005	(1,087 57)	69,604 08
Jan-2006	(1,087 57)	68,516 51
Feb-2006	(1,087 57)	67,428 94

Utility Plant Acquisition Adj Bal	\$	130,508
Amortization Period - Months		120
Monthly Amortization Exp.		(1,087.57)
Bal at end of Base Year	\$	48,940
Bal at end of Forecasted Year		31,539
Avg Balance for the		
Forecasted Test Year	\$	38,065

Mar-2006	(1,087.57)	66,341.37
Apr-2006	(1,087.57)	65,253.80
May-2006	(1,087.57)	64,166.23
Jun-2006	(1,087.57)	63,078.66
Jul-2006	(1,087.57)	61,991.09
Aug-2006	(1,087.57)	60,903.52
Sep-2006	(1,087.57)	59,815.95
Oct-2006	(1,087.57)	58,728.38
Nov-2006	(1,087.57)	57,640.81
Dec-2006	(1,087.57)	56,553.24
Jan-2007	(1,087.57)	55,465.67
Feb-2007	(1,087.57)	54,378.10
Mar-2007	(1,087.57)	53,290.53
Apr-2007	(1,087.57)	52,202.96
May-2007	(1,087.57)	51,115.39
Jun-2007	(1,087.57)	50,027.82
Jul-2007	(1,087.57)	48,940.25
Aug-2007	(1,087.57)	47,852.68
Sep-2007	(1,087.57)	46,765.11
Oct-2007	(1,087.57)	45,677.54
Nov-2007	(1,087.57)	44,589.97
Dec-2007	(1,087.57)	43,502.40
Jan-2008	(1,087.57)	42,414.83
Feb-2008	(1,087.57)	41,327.26
Mar-2008	(1,087.57)	40,239.69
Apr-2008	(1,087.57)	39,152.12
May-2008	(1,087.57)	38,064.55
Jun-2008	(1,087.57)	36,976.98
Jul-2008	(1,087.57)	35,889.41
Aug-2008	(1,087.57)	34,801.84
Sep-2008	(1,087.57)	33,714.27
Oct-2008	(1,087.57)	32,626.70
Nov-2008	(1,087.57)	31,539.13

KENTUCKY-AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT- CENTRAL
July 31, 2007
November 30, 2006
BASE YEAR:
TEST YEAR:

	Reserve Balance January-2007	Month of Feb 2007 Depr Exp	Retirements	Net Salvage/ (COR)	Balance February-2007	Five Months Ended Jul 2007 Depr Exp	Retirements	Net Salvage/ (COR)	Balance July-2007
INTANGIBLE PLANT									
ORGANIZATION	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0
OTHER P/E INTANGIBLES	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT									
LAND AND LAND RIGHTS - SS									
STRUCTURES AND IMPROVEMENTS	(4,632)	5,480	0	0	859	27,482	0	0	28,310
COLLECTING AND IMPOUNDING RESERVOIRS	314,321	1,864	0	0	316,185	9,318	0	0	325,503
LAKE, RIVER AND OTHER INTAKES	87,262	1,006	0	0	88,268	5,029	0	0	93,297
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	686,109	4,690	0	0	890,879	23,448	0	0	914,327
LAND AND LAND RIGHTS - PUMPING									
STRUCTURES AND IMPROVEMENTS	1,503,748	9,278	0	0	1,516,026	57,900	0	0	1,575,926
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	124,834	1,598	0	0	126,432	7,991	0	0	134,423
ELECTRIC PUMPING EQUIPMENT	4,884,344	29,222	0	0	4,913,566	163,469	5,000	(400)	5,071,635
DIESEL PUMPING EQUIPMENT	144,205	1,859	0	0	146,064	49,661	0	0	195,725
PUMP EQUIPMENT HYDRAULIC	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 7,945,271	\$ 55,037	\$ 24,250	\$ (4,825)	\$ 8,000,278	\$ 344,268	\$ 5,000	\$ (480)	\$ 8,339,146
WATER TREATMENT PLANT									
LAND AND LAND RIGHTS	0	0	250	(25)	1,389,412	129,969	1,000	(100)	1,527,281
STRUCTURES AND IMPROVEMENTS	1,385,566	13,121	24,000	(4,800)	11,199,270	417,008	4,000	(800)	11,611,478
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 12,532,831	\$ 93,926	\$ 24,250	\$ (4,825)	\$ 12,597,662	\$ 546,977	\$ 5,000	\$ (900)	\$ 13,138,759
TRANSMISSION AND DISTRIBUTION PLANT									
LAND AND LAND RIGHTS	315,448	3,667	0	0	319,115	18,335	0	0	337,450
TAD STRUCTURES & IMP	1,966,492	18,770	0	0	2,015,262	116,326	0	0	2,131,590
DISTRIBUTION RESERVOIRS AND STANDPIPES	20,098,159	146,161	14,100	(564)	20,228,656	798,637	236,900	(9,476)	20,783,917
TRANSMISSION AND DISTRIBUTION MAINS	7,325,055	124,077	3,471	(5,518)	7,440,143	650,354	45,119	(71,739)	7,973,639
SERVICES	614,655	18,817	1,346	58	631,764	137,704	20,069	752	750,121
METERS	3,290,280	30,838	0	0	3,321,128	156,441	0	0	3,477,569
METER INSTALLATIONS	2,066,891	21,946	240	(66)	2,088,511	116,431	3,120	(1,123)	2,200,699
HYDRANTS	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 35,706,970	\$ 364,076	\$ 19,357	\$ (6,110)	\$ 36,045,580	\$ 1,995,230	\$ 305,238	\$ (81,586)	\$ 37,653,986
GENERAL PLANT									
OFFICE STRUCTURES AND IMPROVEMENTS	1,081,606	11,995	0	0	1,103,601	60,478	0	0	1,164,079
OFFICE FURNITURE AND EQUIPMENT	8,252,130	126,813	4,179	410	8,385,174	637,719	54,765	5,387	8,973,492
TRANSPORTATION EQUIPMENT	2,741,866	31,200	0	0	2,773,066	198,832	230,000	62,813	2,804,711
STORES EQUIPMENT	29,728	115	1,965	0	29,843	575	0	0	30,418
TOOLS, SHOP AND GARAGE EQUIPMENT	577,205	8,441	1,965	(18)	583,681	56,341	15,545	0	626,477
LABORATORY EQUIPMENT	734,961	7,691	600	(18)	742,074	42,973	3,300	(99)	781,598
POWER OPERATED EQUIPMENT	511,763	11,448	0	0	523,211	57,240	0	0	600,451
COMMUNICATION EQUIPMENT	561,069	7,701	0	0	568,770	38,583	0	0	607,353
MISCELLANEOUS EQUIPMENT	289,781	4,639	0	0	294,420	23,169	150	0	317,489
OTHER TANGIBLE PROPERTY	283,948	2,402	0	0	286,350	12,010	0	0	298,360
BOONESBORO ACQUISITION (WATER ONLY)	447,969	0	0	0	447,969	0	0	0	447,969
TOTAL GENERAL	\$ 19,552,027	\$ 212,435	\$ 6,744	\$ 392	\$ 19,766,110	\$ 1,129,950	\$ 393,783	\$ 69,081	\$ 16,652,377
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 71,737,059	\$ 728,444	\$ 50,351	\$ (10,543)	\$ 72,401,649	\$ 4,016,425	\$ 619,001	\$ (14,605)	\$ 75,784,288

	ended Dec 2007		For the Month ended Jan 2008		January-2008		For the Month ended Feb 2008		February-2008		For the Month ended Mar 2008	
	Retirements	Net Salvage/ (COR)	Balance	Depr Exp	Retirements	Net Salvage/ (COR)	Balance	Depr Exp	Retirements	Net Salvage/ (COR)	Balance	Depr Exp
INTANGIBLE PLANT												
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0
303000 OTHER P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0
303500 OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT												
303200 LAND AND LAND RIGHTS - SS	0	0	0	0	0	0	0	0	0	0	0	0
304100 STRUCTURES AND IMPROVEMENTS	0	0	91,114	11,127	0	0	102,241	11,127	0	0	113,368	11,127
305000 COLLECTING AND IMPOUNDING RESERVOIRS	0	0	334,373	1,415	0	0	335,788	1,415	0	0	337,203	1,415
306000 LAKE, RIVER AND OTHER INTAKES	0	0	96,500	1,179	0	0	99,679	1,179	0	0	100,858	1,179
0 WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0
306500 SUPPLY MAINS	0	0	941,240	8,154	0	0	949,394	8,154	0	0	957,548	8,154
303300 LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0	0	0
304200 STRUCTURES AND IMPROVEMENTS	0	0	1,623,149	8,776	0	0	1,631,925	8,776	0	0	1,640,701	8,776
0 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PRODUCTION EQUIPMENT	0	0	142,437	1,622	0	0	144,059	1,622	0	0	145,681	1,622
311200 ELECTRIC PUMPING EQUIPMENT	0	0	5,212,832	22,974	0	0	5,235,806	22,974	0	0	5,257,780	22,974
311300 DIESEL PUMPING EQUIPMENT	0	0	211,282	3,874	0	0	215,156	3,874	0	0	219,030	3,874
311400 PUMP EQUIPMENT HYDRAULIC	0	0	121	143	0	0	264	128	0	0	392	132
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 0	\$ 0	\$ 8,655,048	\$ 59,264	\$ 0	\$ 0	\$ 8,713,312	\$ 59,269	\$ 0	\$ 0	\$ 8,772,101	\$ 59,038
WATER TREATMENT PLANT												
303400 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
304300 STRUCTURES AND IMPROVEMENTS	0	0	1,622,644	22,055	0	0	1,644,699	22,055	0	0	1,666,754	22,055
320100 WATER TREATMENT EQUIPMENT	0	0	11,993,504	46,849	0	0	12,030,353	46,849	0	0	12,077,202	46,849
0 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 0	\$ 0	\$ 13,605,548	\$ 68,904	\$ 0	\$ 0	\$ 13,674,452	\$ 69,904	\$ 0	\$ 0	\$ 13,743,356	\$ 69,904
TRANSMISSION AND DISTRIBUTION PLANT												
303500 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
304400 T&D STRUCTURES & IMP.	0	0	355,123	3,005	0	0	358,128	3,005	0	0	361,133	3,005
330100 DISTRIBUTION RESERVOIRS AND STANDPIPES	0	0	2,231,356	21,545	0	0	2,252,901	21,545	0	0	2,274,446	21,545
331001 TRANSMISSION AND DISTRIBUTION MAINS	46,000	(1,840)	21,276,192	237,779	14,441	(578)	21,498,663	232,313	14,441	(578)	21,716,157	232,668
333000 SERVICES	11,569	(18,395)	8,425,813	102,775	3,851	(6,123)	8,518,614	102,295	3,851	(6,123)	8,610,935	102,434
334130 METERS	5,154	193	645,801	25,443	1,516	57	659,765	24,662	1,516	57	683,258	25,105
334200 METER INSTALLATIONS	0	0	3,641,710	38,450	0	0	3,680,160	39,433	0	0	3,720,633	39,450
335000 HYDRANTS	800	(288)	2,259,615	16,168	0	0	2,315,603	16,093	0	0	2,331,696	16,121
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 63,523	\$ (20,330)	\$ 39,075,521	\$ 445,225	\$ 19,808	\$ (6,644)	\$ 39,495,294	\$ 439,646	\$ 19,808	\$ (6,644)	\$ 39,908,468	\$ 440,328
GENERAL PLANT												
304600 OFFICE STRUCTURES AND IMPROVEMENTS	0	0	1,226,462	14,750	0	0	1,241,212	14,750	0	0	1,255,962	14,750
340100 OFFICE FURNITURE AND EQUIPMENT	13,530	1,326	9,512,281	100,010	5,319	521	9,607,493	100,061	5,319	521	9,702,756	100,015
342000 TRANSPORTATION EQUIPMENT	0	0	2,953,633	19,053	0	0	2,972,686	19,463	0	0	2,992,149	19,561
343000 STORES EQUIPMENT	0	0	31,071	193	0	0	31,264	193	0	0	31,457	193
344000 TOOLS, SHOP AND GARAGE EQUIPMENT	2,200	0	660,118	9,891	2,888	0	667,221	9,552	2,888	0	673,855	9,676
345000 LABORATORY EQUIPMENT	0	0	818,774	5,899	0	0	824,673	5,899	0	0	830,572	5,899
345100 POWER OPERATED EQUIPMENT	0	0	732,111	5,668	0	0	737,779	5,868	0	0	743,647	5,868
345100 COMMUNICATION EQUIPMENT	0	0	649,287	11,121	0	0	660,408	11,121	0	0	671,529	11,121
347000 MISCELLANEOUS EQUIPMENT	0	0	261,541	5,527	0	0	267,068	5,527	0	0	272,595	5,527
348000 OTHER TANGIBLE PROPERTY	0	0	309,658	650	0	0	309,348	650	0	0	310,038	650
BOONSBORO ACQUISITION (WATER ONLY)	0	0	447,989	0	0	0	447,989	0	0	0	447,989	0
TOTAL GENERAL	\$ 15,130	\$ 1,326	\$ 17,601,995	\$ 173,702	\$ 8,207	\$ 521	\$ 17,767,922	\$ 173,124	\$ 8,207	\$ 521	\$ 17,933,360	\$ 173,300
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 79,253	\$ (19,004)	\$ 78,538,023	\$ 748,095	\$ 28,015	\$ (6,123)	\$ 79,651,960	\$ 740,063	\$ 28,015	\$ (6,123)	\$ 80,357,905	\$ 741,570
TEST YEAR:												
BASE YEAR:												
TEST YEAR:												

KENTUCKY-AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT- CENTRAL
July 31, 2007
November 30, 2008
BASE YEAR:
TEST YEAR:

	For the Month ended Oct 2008 Depr Exp	Net Salvage/ (COR)	Balance October-2008	For the Month ended Nov 2008 Depr Exp	Net Salvage/ (COR)	Balance November-2008	Average Balance
INTANGIBLE PLANT							
ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT							
LAND AND LAND RIGHTS - SS							
STRUCTURES AND IMPROVEMENTS	\$ 11,127	\$ 0	\$ 202,384	\$ 27,256	\$ 0	\$ 229,640	\$ 148,212
COLLECTING AND IMPOUNDING RESERVOIRS	1,415	0	348,523	1,415	0	349,938	341,448
LAKE, RIVER AND OTHER INTAKES	1,179	0	110,280	1,179	0	111,459	104,395
WELLS AND SPRINGS	0	0	0	0	0	0	0
SUPPLY MAINS	8,154	0	1,022,780	6,154	0	1,030,934	982,010
LAND AND LAND RIGHTS - PUMPING							
STRUCTURES AND IMPROVEMENTS	8,776	0	1,710,909	8,776	0	1,719,685	1,667,058
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	1,622	0	158,657	1,622	0	160,279	150,547
ELECTRIC PUMPING EQUIPMENT	22,329	0	5,437,627	22,329	0	5,459,956	5,325,670
DIESEL PUMPING EQUIPMENT	3,874	0	250,022	3,874	0	253,896	230,740
PUMP EQUIPMENT HYDRAULIC	284	0	1,941	206	0	2,147	934
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 58,760	\$ 0	\$ 9,243,133	\$ 74,811	\$ 0	\$ 9,317,944	\$ 8,951,014
WATER TREATMENT PLANT							
LAND AND LAND RIGHTS	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	22,095	0	1,842,594	22,095	0	1,864,649	1,732,611
WATER TREATMENT EQUIPMENT	46,849	0	12,451,994	46,849	0	12,498,843	12,217,766
WATER TREATMENT - GAC	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 68,904	\$ 0	\$ 14,294,588	\$ 68,904	\$ 0	\$ 14,363,492	\$ 13,950,377
TRANSMISSION AND DISTRIBUTION PLANT							
LAND AND LAND RIGHTS	3,005	0	385,173	3,005	0	388,178	370,148
T&D STRUCTURES & IMP.	21,545	0	2,446,806	21,545	0	2,468,351	2,339,144
DISTRIBUTION RESERVOIRS AND STANDPIPES	14,441	(678)	23,304,754	269,570	(1,536)	23,534,393	22,305,193
TRANSMISSION AND DISTRIBUTION MAINS	107,533	(6,123)	9,210,305	105,987	(26,532)	9,272,673	8,831,217
SERVICES	29,937	151	1,072,672	28,755	151	1,097,535	959,738
METERS	40,016	0	4,036,066	38,723	0	4,077,789	3,889,521
METER INSTALLATIONS	17,094	0	2,463,667	16,631	0	2,480,718	2,361,302
HYDRANTS							
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 456,008	\$ (6,550)	\$ 42,921,664	\$ 485,016	\$ (27,917)	\$ 43,319,637	\$ 41,026,263
GENERAL PLANT							
OFFICE STRUCTURES AND IMPROVEMENTS	14,750	0	1,373,962	14,750	0	1,388,712	1,300,230
OFFICE FURNITURE AND EQUIPMENT	101,401	1,111	10,385,798	100,267	1,669	10,470,702	9,958,645
TRANSPORTATION EQUIPMENT	22,014	0	2,988,575	21,250	0	3,009,825	2,973,074
STORES EQUIPMENT	193	0	33,001	193	0	33,194	32,036
TOOLS, SHOP AND GARAGE EQUIPMENT	14,414	0	692,933	13,161	0	696,392	679,942
LABORATORY EQUIPMENT	5,809	0	877,764	5,809	0	883,663	848,278
POWER OPERATED EQUIPMENT	5,868	0	700,791	5,868	0	706,659	761,451
COMMUNICATION EQUIPMENT	11,124	0	760,497	11,124	0	771,618	704,893
MISCELLANEOUS EQUIPMENT	5,527	0	316,811	5,527	0	322,338	289,176
OTHER TANGIBLE PROPERTY	690	0	315,568	690	0	316,248	312,108
BOONESBORO ACQUISITION (WATER ONLY)	0	0	447,969	0	0	447,969	447,969
TOTAL GENERAL	\$ 181,877	\$ 1,111	\$ 18,983,559	\$ 178,726	\$ 1,669	\$ 19,139,320	\$ 18,307,802
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 775,548	\$ 41,373	\$ 85,443,043	\$ 807,457	\$ (26,248)	\$ 86,140,393	\$ 82,235,456
		\$ 5,439					
		\$ 55,439					

July-07
 November-08
 Reserve
 Balance
 January-2007

13.0805%

	July-07	November-08	Reserve Balance January-2007	Month of Feb 2007 Depr Exp	Retirements	Net Salvage/ (COR)	Balance February-2007	Five Months Ended Jul 2007 Depr Exp	Retirements	Net Salvage/ (COR)	Balance July-2007	Two Months Er Depr Exp
INTANGIBLE PLANT												
ORGANIZATION												
FRANCHISE/CONSENTS												
OTHE P/E INTANGIBLES												
OTHER P/E COMPREHENSIVE STUDIES												
TOTAL INTANGIBLES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SOURCE OF SUPPLY AND PUMPING PLANT												
LAND AND LAND RIGHTS - SS												
STRUCTURES AND IMPROVEMENTS												
COLLECTING AND IMPOUNDING RESERVOIRS												
LAKE, RIVER AND OTHER INTAKES												
WELLS AND SPRINGS												
SUPPLY MAINS												
LAND AND LAND RIGHTS - PUMPING												
STRUCTURES AND IMPROVEMENTS												
BOILER PLANT EQUIPMENT												
OTHER POWER PRODUCTION EQUIPMENT												
ELECTRIC PUMPING EQUIPMENT												
DIESEL PUMPING EQUIPMENT												
OTHER PUMPING EQUIPMENT												
TOTAL SOURCE OF SUPPLY & PUMPING	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
WATER TREATMENT PLANT												
LAND AND LAND RIGHTS												
STRUCTURES AND IMPROVEMENTS												
WATER TREATMENT EQUIPMENT												
WATER TREATMENT - GAC												
TOTAL WATER TREATMENT	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TRANSMISSION AND DISTRIBUTION PLANT												
LAND AND LAND RIGHTS												
T&D STRUCTURES & IMP.												
DISTRIBUTION RESERVOIRS AND STANDPIPE:												
TRANSMISSION AND DISTRIBUTION MAINS												
SERVICES												
METERS												
METER INSTALLATIONS												
HYDRANTS												
TOTAL TRANSMISSION AND DISTRIBUTION	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
GENERAL PLANT												
STORES SHOP & GARAGE LAND												
STRUCTURES AND IMPROVEMENTS												
OFFICE FURNITURE AND EQUIPMENT												
TRANSPORTATION EQUIPMENT												
STORES EQUIPMENT												
TOOLS, SHOP AND GARAGE EQUIPMENT												
LABORATORY EQUIPMENT												
POWER OPERATED EQUIPMENT												
COMMUNICATION EQUIPMENT												
MISCELLANEOUS EQUIPMENT												
OTHER TANGIBLE PROPERTY												
ACQUISITION												
TOTAL GENERAL	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL ACCUM. DEPRECIATION RESERVE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

July-07
 November-08

	id	Sep 2007	Balance	For the Month ended Oct 2007	Net	Balance	For the Month ended Nov 2007	Net
		Retirements	September-2007	Depr Exp	Salvage/ (COR)	October-2007	Depr Exp	Salvage/ (COR)
INTANGIBLE PLANT								
ORGANIZATION	301000	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	302000	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	339100	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	339600	0	0	0	0	0	0	0
TOTAL INTANGIBLES		0	0	0	0	0	0	0
LAND AND LAND RIGHTS - SS								
STRUCTURES AND IMPROVEMENTS	303200	0	67,129	1,158	0	68,287	1,158	0
COLLECTING AND IMPOUNDING RESERVOIRS	304100	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	305000	0	0	0	0	0	0	0
WELLS AND SPRINGS	306000	0	0	0	0	0	0	0
SUPPLY MAINS	309000	0	0	0	0	0	0	0
LAND AND LAND RIGHTS - PUMPING	303300	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	304200	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	310100	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	311200	0	19,734	392	0	20,126	392	0
ELECTRIC PUMPING EQUIPMENT	311300	0	0	0	0	0	0	0
DIESEL PUMPING EQUIPMENT	312000	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	313000	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING		0	86,863	1,550	0	88,413	1,550	0
WATER TREATMENT PLANT								
LAND AND LAND RIGHTS	303400	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	304300	0	23,997	251	0	24,248	251	0
WATER TREATMENT EQUIPMENT	320100	0	8,125	173	0	8,298	173	0
WATER TREATMENT - GAC	320100	0	0	0	0	0	0	0
TOTAL WATER TREATMENT		0	32,122	424	0	32,546	424	0
TRANSMISSION AND DISTRIBUTION PLANT								
LAND AND LAND RIGHTS	303500	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	304400	0	3,726	104	0	3,830	104	0
DISTRIBUTION RESERVOIRS AND STANDPIES	330100	0	124,921	1,574	0	126,495	1,574	0
TRANSMISSION AND DISTRIBUTION MAINS	331001	0	374,520	3,348	0	377,868	3,224	0
SERVICES	333000	847	18,995	578	88	19,485	507	380
METERS	334130	57	57,088	1,319	6	58,401	1,286	25
METER INSTALLATIONS	334200	0	1,690	28	0	1,718	24	0
HYDRANTS	335000	0	1,168	20	0	1,188	20	0
TOTAL TRANSMISSION AND DISTRIBUTION		904	582,110	6,971	94	589,987	6,739	405
GENERAL PLANT								
STORES SHOP & GARAGE LAND	304600	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	340100	19	681	12	0	693	12	0
OFFICE FURNITURE AND EQUIPMENT	341100	0	109,754	1,300	2	111,052	1,300	9
TRANSPORTATION EQUIPMENT	342000	0	2,927	154	0	3,081	154	0
STORES EQUIPMENT	343000	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	344000	0	1,155	38	0	1,193	38	0
LABORATORY EQUIPMENT	345000	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	346100	0	6,843	272	0	7,115	272	0
COMMUNICATION EQUIPMENT	347000	0	443	11	0	454	11	0
MISCELLANEOUS EQUIPMENT	348000	0	965	22	0	987	22	0
OTHER TANGIBLE PROPERTY		0	0	0	0	0	0	0
ACQUISITION		0	834,073	0	0	834,073	0	0
TOTAL GENERAL		19	956,939	1,809	2	958,646	1,809	9
TOTAL ACCUM. DEPRECIATION RESERVE		923	4	10,754	95	1,658,593	10,522	414
			\$4		\$0			\$2

July-07
 November-08

	Balance November-2007	For the Month ended Dec 2007 Depr Exp	Retirements	Net Salvage/ (COR)	Balance December-2007	For the Month ended Jan 2008 Depr Exp	Retirements	Net Salvage/ (COR)	Balance January-2008	For the Month Depr Exp
INTANGIBLE PLANT										
ORGANIZATION	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHE P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT										
LAND AND LAND RIGHTS - SS	69,446	1,128	0	0	70,573	1,128	0	0	71,701	1,128
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	20,518	273	0	0	20,791	273	0	0	21,064	273
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 89,963	\$ 1,401	\$ 0	\$ 0	\$ 91,364	\$ 1,401	\$ 0	\$ 0	\$ 92,765	\$ 1,401
WATER TREATMENT PLANT										
LAND AND LAND RIGHTS	24,499	275	0	0	24,774	275	0	0	25,049	275
STRUCTURES AND IMPROVEMENTS	8,471	99	0	0	8,570	99	0	0	8,669	99
WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 32,970	\$ 374	\$ 0	\$ 0	\$ 33,344	\$ 374	\$ 0	\$ 0	\$ 33,718	\$ 374
LAND AND LAND RIGHTS										
T&D STRUCTURES & IMP.	3,934	85	0	0	4,019	85	0	0	4,104	85
DISTRIBUTION RESERVOIRS AND STANDPIPE:	128,069	1,660	0	0	129,729	1,660	0	0	131,389	1,660
TRANSMISSION AND DISTRIBUTION MAINS	381,092	4,644	0	0	385,736	4,641	0	0	392,167	4,641
SERVICES	19,613	460	292	0	19,781	439	0	0	20,220	439
METERS	59,663	954	20	1	60,598	934	0	0	61,532	934
METER INSTALLATIONS	1,742	37	0	0	1,779	40	0	0	1,819	44
HYDRANTS	1,208	14	0	0	1,222	27	0	0	1,249	27
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 595,322	\$ 7,854	\$ 312	\$ 1	\$ 602,866	\$ 9,616	\$ 0	\$ 0	\$ 612,482	\$ 9,620
GENERAL PLANT										
STORES SHOP & GARAGE LAND	705	12	0	0	717	12	0	0	729	12
STRUCTURES AND IMPROVEMENTS	112,344	6,560	7	1	118,918	7,347	0	0	125,265	7,347
OFFICE FURNITURE AND EQUIPMENT	3,235	83	0	0	3,318	83	0	0	3,401	83
TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	1,231	35	0	0	1,266	35	0	0	1,301	35
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	7,367	139	0	0	7,525	139	0	0	7,665	139
POWER OPERATED EQUIPMENT	465	15	0	0	481	16	0	0	497	16
COMMUNICATION EQUIPMENT	1,009	25	0	0	1,034	28	0	0	1,062	28
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	834,073	0	0	0	834,073	0	0	0	834,073	0
ACQUISITION	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL	\$ 960,448	\$ 6,890	\$ 7	\$ 1	\$ 967,332	\$ 7,660	\$ 0	\$ 0	\$ 974,992	\$ 7,660
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 1,678,703	\$ 16,519	\$ 318	\$ 2	\$ 1,694,906	\$ 19,051	\$ 0	\$ 0	\$ 1,713,957	\$ 19,055

\$0

\$2

July-07
 November-08

	ended Feb 2008	Balance	For the Month ended Mar 2008	Balance	For the Month ended Apr 2008	Net
	Retirements	February-2008	Depr Exp	March-2008	Depr Exp	Salvage/ (COR)
	\$	\$	\$	\$	\$	\$
INTANGIBLE PLANT						
ORGANIZATION	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0
OTHE P/E INTANGIBLES	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT						
LAND AND LAND RIGHTS - SS	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	72,829	1,128	73,957	1,128	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	0	21,337	273	21,610	273	0
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 0	\$ 94,166	\$ 1,401	\$ 95,567	\$ 1,401	\$ 0
WATER TREATMENT PLANT						
LAND AND LAND RIGHTS	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	25,324	275	25,599	275	0
WATER TREATMENT EQUIPMENT	0	8,768	99	8,867	99	0
WATER TREATMENT - GAC	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 0	\$ 34,092	\$ 374	\$ 34,466	\$ 374	\$ 0
TRANSMISSION AND DISTRIBUTION PLANT						
LAND AND LAND RIGHTS	0	0	0	0	0	0
T&D STRUCTURES & IMP.	0	4,189	85	4,274	85	0
DISTRIBUTION RESERVOIRS AND STANDPIPE:	0	133,049	1,660	134,709	1,660	0
TRANSMISSION AND DISTRIBUTION MAINS	0	398,598	6,431	405,029	6,431	0
SERVICES	0	20,659	439	21,098	439	0
METERS	0	62,466	934	63,400	934	0
METER INSTALLATIONS	0	1,863	40	1,903	40	0
HYDRANTS	0	1,276	27	1,303	27	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 0	\$ 622,102	\$ 9,616	\$ 631,718	\$ 9,616	\$ 0
GENERAL PLANT						
STORES SHOP & GARAGE LAND	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	741	12	753	12	0
OFFICE FURNITURE AND EQUIPMENT	0	133,612	7,347	140,959	7,347	0
TRANSPORTATION EQUIPMENT	0	3,484	83	3,567	83	0
STORES EQUIPMENT	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	1,336	35	1,371	35	0
LABORATORY EQUIPMENT	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	7,804	139	7,943	139	0
COMMUNICATION EQUIPMENT	0	513	16	529	16	0
MISCELLANEOUS EQUIPMENT	0	1,090	28	1,118	28	0
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0
ACQUISITION	0	834,073	0	834,073	0	0
TOTAL GENERAL	\$ 0	\$ 982,652	\$ 7,660	\$ 990,312	\$ 7,660	\$ 0
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 0	\$ 1,733,012	\$ 19,051	\$ 1,752,063	\$ 19,051	\$ 0
		\$ 0		\$ 0		\$ 0

	ended Jul 2008	Balance	For the Month ended Aug 2008	Net	Balance	For the Month ended Sep 2008	Net
	Retirements	July-2008	Depr Exp	Salvage/	August-2008	Depr Exp	Salvage/
	(COR)			(COR)			(COR)
INTANGIBLE PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ORGANIZATION	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0
OTHE P/E INTANGIBLES	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCE OF SUPPLY AND PUMPING PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAND AND LAND RIGHTS - SS	0	78,469	1,128	0	79,597	1,128	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	0	22,702	273	0	22,975	273	0
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ -	\$ 101,171	\$ 1,401	\$ -	\$ 102,572	\$ 1,401	\$ -
WATER TREATMENT PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAND AND LAND RIGHTS	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	26,699	275	0	26,974	275	0
WATER TREATMENT EQUIPMENT	0	9,263	99	0	9,362	99	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ -	\$ 35,962	\$ 374	\$ -	\$ 36,336	\$ 374	\$ -
TRANSMISSION AND DISTRIBUTION PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAND AND LAND RIGHTS	0	4,614	85	0	4,699	85	0
T&D STRUCTURES & IMP.	0	141,349	1,660	0	143,009	1,660	0
DISTRIBUTION RESERVOIRS AND STANDPIPE:	0	430,753	6,431	0	437,184	6,431	0
TRANSMISSION AND DISTRIBUTION MAINS	0	22,654	439	0	23,093	439	0
SERVICES	0	57,135	934	0	58,070	934	0
METERS	0	2,063	40	0	2,103	40	0
METER INSTALLATIONS	0	1,411	27	0	1,438	27	0
HYDRANTS	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ -	\$ 670,182	\$ 9,616	\$ -	\$ 679,798	\$ 9,616	\$ -
GENERAL PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STORES SHOP & GARAGE LAND	0	801	12	0	813	12	0
STRUCTURES AND IMPROVEMENTS	0	170,347	7,347	0	177,694	7,347	0
OFFICE FURNITURE AND EQUIPMENT	0	3,899	83	0	3,982	83	0
TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0
STORES EQUIPMENT	0	1,511	35	0	1,546	35	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	8,499	139	0	8,638	139	0
POWER OPERATED EQUIPMENT	0	593	16	0	609	16	0
COMMUNICATION EQUIPMENT	0	1,230	28	0	1,258	28	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	834,073	0	0	834,073	0	0
ACQUISITION	0	0	0	0	0	0	0
TOTAL GENERAL	\$ -	\$ 1,020,952	\$ 7,660	\$ -	\$ 1,028,612	\$ 7,660	\$ -
TOTAL ACCUM. DEPRECIATION RESERVE	\$ -	\$ 1,828,267	\$ 19,051	\$ -	\$ 1,847,318	\$ 19,051	\$ -
		\$0			\$0		

	Balance September-2008	For the Month ended Oct 2008 Depr Exp	Retirements	Net Salvage/ (COR)	Balance October-2008	For the Month ended Nov 2008 Depr Exp	Retirements	Net Salvage/ (COR)	Balance November-2008	Average Balance
INTANGIBLE PLANT										
ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHE P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT										
LAND AND LAND RIGHTS - SS	\$ 80,725	1,128	0	0	81,853	1,128	0	0	82,981	76,213
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	23,248	273	0	0	23,521	273	0	0	23,794	22,156
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 103,973	\$ 1,401	\$ 0	\$ 0	\$ 105,374	\$ 1,401	\$ 0	\$ 0	\$ 106,775	\$ 99,369
WATER TREATMENT PLANT										
LAND AND LAND RIGHTS	\$ 27,249	275	0	0	27,524	275	0	0	27,799	26,149
STRUCTURES AND IMPROVEMENTS	9,461	99	0	0	9,560	99	0	0	9,659	9,065
WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 36,710	\$ 374	\$ 0	\$ 0	\$ 37,084	\$ 374	\$ 0	\$ 0	\$ 37,458	\$ 35,214
TRANSMISSION AND DISTRIBUTION PLANT										
LAND AND LAND RIGHTS	\$ 4,784	85	0	0	4,869	85	0	0	4,954	4,444
T&D STRUCTURES & IMP.	144,669	1,660	0	0	146,329	1,660	0	0	147,989	138,029
DISTRIBUTION RESERVOIRS AND STANDPIPE:	443,615	6,431	0	0	450,046	6,431	0	0	456,477	418,028
TRANSMISSION AND DISTRIBUTION MAINS	23,732	439	0	0	24,171	439	0	0	24,610	21,997
SERVICES	69,004	934	0	0	69,938	934	0	0	70,872	65,268
METERS	2,143	40	0	0	2,183	40	0	0	2,223	1,963
METER INSTALLATIONS	1,465	27	0	0	1,492	27	0	0	1,519	1,358
HYDRANTS	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 689,414	\$ 9,616	\$ 0	\$ 0	\$ 699,030	\$ 9,616	\$ 0	\$ 0	\$ 708,646	\$ 651,107
GENERAL PLANT										
STORES SHOP & GARAGE LAND	\$ 825	12	0	0	837	12	0	0	849	777
STRUCTURES AND IMPROVEMENTS	185,041	7,347	0	0	192,388	7,347	0	0	199,735	155,713
OFFICE FURNITURE AND EQUIPMENT	4,065	83	0	0	4,148	83	0	0	4,231	3,733
TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	1,581	35	0	0	1,616	35	0	0	1,651	1,441
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	8,777	139	0	0	8,916	139	0	0	9,055	8,221
COMMUNICATION EQUIPMENT	625	16	0	0	641	16	0	0	657	561
MISCELLANEOUS EQUIPMENT	1,286	28	0	0	1,314	28	0	0	1,342	1,174
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
ACQUISITION	834,073	0	0	0	834,073	0	0	0	834,073	834,073
TOTAL GENERAL	\$ 1,036,272	\$ 7,660	\$ 0	\$ 0	\$ 1,043,932	\$ 7,660	\$ 0	\$ 0	\$ 1,051,592	\$ 1,005,593
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 1,866,369	\$ 19,051	\$ 0	\$ 0	\$ 1,885,420	\$ 19,051	\$ 0	\$ 0	\$ 1,904,471	\$ 1,790,383

\$0

KENTUCKY-AMERICAN WATER COMPANY
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE
 BASE YEAR: July-07
 TEST YEAR: November-08

13.0805% Reserve Balance
 January-2007 Month of Feb 2007 Retirements Balance February-2007 Five Months Ended Jul 2007 Retirements Balance July-2007 Net Salvage/ (COR) Two Months Er 7

	January-2007	Month of Feb 2007	Retirements	Balance February-2007	Five Months Ended Jul 2007	Retirements	Balance July-2007	Net Salvage/ (COR)	Two Months Er 7
--	--------------	-------------------	-------------	-----------------------	----------------------------	-------------	-------------------	--------------------	-----------------

INTANGIBLE PLANT									
ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOURCE OF SUPPLY AND PUMPING PLANT									
LAND AND LAND RIGHTS - SS	\$ 3,628	\$ 73	\$ -	\$ 3,701	\$ 363	\$ -	\$ 4,064	\$ -	\$ 145
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0
WELLS AND OTHER SPRINGS	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	1,899	13	0	1,912	67	0	1,979	0	27
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	1,975	47	0	2,022	233	0	2,255	0	93
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 7,503	\$ 133	\$ -	\$ 7,636	\$ 663	\$ -	\$ 8,299	\$ -	\$ 265

WATER TREATMENT PLANT									
LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	996	26	0	1,022	128	0	1,150	0	51
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 996	\$ 26	\$ -	\$ 1,022	\$ 128	\$ -	\$ 1,150	\$ -	\$ 51

TRANSMISSION AND DISTRIBUTION PLANT									
LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
T&D STRUCTURES & IMP.	0	0	0	0	0	0	0	0	0
DISTRIBUTION RESERVOIRS AND STANDPIPE:	4,022	56	0	4,078	282	0	4,360	0	176
TRANSMISSION AND DISTRIBUTION MAINS	19,074	143	0	19,217	717	0	19,934	0	87
SERVICES	0	0	0	0	0	0	0	0	0
METERS	7,407	235	0	7,642	1,173	0	8,815	0	469
METER INSTALLATIONS	0	0	0	0	0	0	0	0	0
HYDRANTS	1,818	30	0	1,848	149	0	1,997	0	60
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 32,321	\$ 464	\$ -	\$ 32,785	\$ 2,321	\$ -	\$ 35,106	\$ -	\$ 929

GENERAL PLANT									
STORES SHOP & GARAGE LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0	0	0
TRANSPORTATION EQUIPMENT	974	88	0	1,062	439	0	1,501	0	176
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	65	9	0	74	44	0	118	0	17
TOTAL GENERAL	\$ 1,039	\$ 97	\$ -	\$ 1,136	\$ 483	\$ -	\$ 1,619	\$ -	\$ 193

TOTAL ACCUM. DEPRECIATION RESERVE	\$ 41,860	\$ 720	\$ -	\$ 42,580	\$ 3,595	\$ -	\$ 46,175	\$ -	\$ 1,438
-----------------------------------	-----------	--------	------	-----------	----------	------	-----------	------	----------

July-07
 November-08

	ended Sep 2007	Balance	For the Month ended Oct 2007	Net	Balance	For the Month ended Nov 2007	Net
	Retirements	September-2007	Depr Exp	Salvage/	October-2007	Depr Exp	Salvage/
	Retirements	September-2007	Depr Exp	(COR)	October-2007	Depr Exp	(COR)
INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$	\$
ORGANIZATION	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$	\$	\$	\$	\$	\$	\$
SOURCE OF SUPPLY AND PUMPING PLANT	\$	\$	\$	\$	\$	\$	\$
LAND AND LAND RIGHTS - SS	0	4,209	73	0	4,282	73	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0
SUPPLY MAINS	0	2,006	13	0	2,019	13	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	0	2,348	47	0	2,395	47	0
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$	\$ 8,564	\$ 133	\$	\$ 8,697	\$ 133	\$
WATER TREATMENT PLANT	\$	\$	\$	\$	\$	\$	\$
LAND AND LAND RIGHTS	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	0	1,201	26	0	1,227	26	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$	\$ 1,201	\$ 26	\$	\$ 1,227	\$ 26	\$
TRANSMISSION AND DISTRIBUTION PLANT	\$	\$	\$	\$	\$	\$	\$
LAND AND LAND RIGHTS	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	0	4,473	56	0	4,529	56	0
DISTRIBUTION RESERVOIRS AND STANDPIPE:	0	20,221	143	0	20,364	143	0
TRANSMISSION AND DISTRIBUTION MAINS	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0
METERS	0	9,284	235	0	9,519	235	0
METER INSTALLATIONS	0	0	0	0	0	0	0
HYDRANTS	0	2,057	30	0	2,087	30	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$	\$ 36,035	\$ 464	\$	\$ 36,499	\$ 464	\$
GENERAL PLANT	\$	\$	\$	\$	\$	\$	\$
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0
TRANSPORTATION EQUIPMENT	0	1,677	88	0	1,765	88	0
STORES EQUIPMENT	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	135	9	0	144	9	0
TOTAL GENERAL	\$	\$ 1,812	\$ 97	\$	\$ 1,909	\$ 97	\$
TOTAL ACCUM. DEPRECIATION RESERVE	\$	\$ 47,613	\$ 720	\$	\$ 48,333	\$ 720	\$
	\$	\$	\$	\$	\$	\$	\$

\$0

\$0

\$0

\$0

	Balance November-2007	For the Month ended Dec 2007 Depr Exp	Retirements	Net Salvage/ (COR)	Balance December-2007	For the Month ended Jan 2008 Depr Exp	Retirements	Net Salvage/ (COR)	Balance January-2008	For the Month Depr Exp
INTANGIBLE PLANT										
ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT										
LAND AND LAND RIGHTS - SS										
STRUCTURES AND IMPROVEMENTS	4,355	71	0	0	4,426	71	0	0	4,497	71
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	2,032	23	0	0	2,055	23	0	0	2,078	23
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	2,442	32	0	0	2,474	32	0	0	2,506	32
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 6,830	\$ 126	\$ 0	\$ 0	\$ 6,956	\$ 126	\$ 0	\$ 0	\$ 9,082	\$ 126
WATER TREATMENT PLANT										
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	1,253	15	0	0	1,268	15	0	0	1,283	15
WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 1,253	\$ 15	\$ 0	\$ 0	\$ 1,268	\$ 15	\$ 0	\$ 0	\$ 1,283	\$ 15
TRANSMISSION AND DISTRIBUTION PLANT										
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	4,585	59	0	0	4,644	59	0	0	4,703	59
DISTRIBUTION RESERVOIRS AND STANDPIPE	20,507	207	0	0	20,714	207	0	0	20,921	207
TRANSMISSION AND DISTRIBUTION MAINS	0	0	0	0	0	0	0	0	0	0
SERVICES	9,754	140	0	0	9,894	140	0	0	10,034	140
METERS	0	0	0	0	0	0	0	0	0	0
METER INSTALLATIONS	2,117	21	0	0	2,138	21	0	0	2,159	21
HYDRANTS	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 36,963	\$ 427	\$ 0	\$ 0	\$ 37,390	\$ 427	\$ 0	\$ 0	\$ 37,817	\$ 427
GENERAL PLANT										
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	1,853	50	0	0	1,903	50	0	0	1,953	50
TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	153	3	0	0	156	3	0	0	159	3
TOTAL GENERAL	\$ 2,006	\$ 53	\$ 0	\$ 0	\$ 2,059	\$ 53	\$ 0	\$ 0	\$ 2,112	\$ 53
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 49,053	\$ 621	\$ 0	\$ 0	\$ 49,674	\$ 621	\$ 0	\$ 0	\$ 50,295	\$ 621

	ended Feb 2008	Balance	For the Month ended Mar 2008	Net	Balance	For the Month ended Apr 2008	Net
	Retirements	February-2008	Depr Exp	Salvage/	March-2008	Depr Exp	Salvage/
	(COR)		Retirements	(COR)		Retirements	(COR)
INTANGIBLE PLANT							
ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0
OTHE P/E INTANGIBLES	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT							
LAND AND LAND RIGHTS - SS							
STRUCTURES AND IMPROVEMENTS	0	4,568	71	0	4,639	71	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0
SUPPLY MAINS	0	2,101	23	0	2,124	23	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	0	2,538	32	0	2,570	32	0
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 0	\$ 9,208	\$ 126	\$ 0	\$ 9,334	\$ 126	\$ 0
WATER TREATMENT PLANT							
LAND AND LAND RIGHTS	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	0	1,298	15	0	1,313	15	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 0	\$ 1,298	\$ 15	\$ 0	\$ 1,313	\$ 15	\$ 0
TRANSMISSION AND DISTRIBUTION PLANT							
LAND AND LAND RIGHTS	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	0	0	0	0	0	0	0
DISTRIBUTION RESERVOIRS AND STANDPIPE:	0	4,762	59	0	4,821	59	0
TRANSMISSION AND DISTRIBUTION MAINS	0	21,128	207	0	21,335	207	0
SERVICES	0	0	0	0	0	0	0
METERS	0	10,174	140	0	10,314	140	0
METER INSTALLATIONS	0	0	0	0	0	0	0
HYDRANTS	0	2,180	21	0	2,201	21	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 0	\$ 38,244	\$ 427	\$ 0	\$ 38,671	\$ 427	\$ 0
GENERAL PLANT							
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0
TRANSPORTATION EQUIPMENT	0	2,003	50	0	2,053	50	0
STORES EQUIPMENT	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	162	3	0	165	3	0
TOTAL GENERAL	\$ 0	\$ 2,165	\$ 53	\$ 0	\$ 2,218	\$ 53	\$ 0
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 0	\$ 50,916	\$ 621	\$ 0	\$ 51,537	\$ 621	\$ 0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

	Balance April-2008	For the Month ended May 2008 Depr Exp	Retirements	Net Salvage/ (COR)	Balance May-2008	For the Month ended Jun 2008 Depr Exp	Retirements	Net Salvage/ (COR)	Balance June-2008	For the Month Depr Exp
INTANGIBLE PLANT										
ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHE P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT										
LAND AND LAND RIGHTS - SS	\$ 4,710	71	\$ 0	\$ 0	4,781	71	\$ 0	\$ 0	4,852	71
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	2,147	23	0	0	2,170	23	0	0	2,193	23
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	2,602	32	0	0	2,634	32	0	0	2,666	32
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 9,460	\$ 126	\$ 0	\$ 0	\$ 9,586	\$ 126	\$ 0	\$ 0	\$ 9,712	\$ 126
WATER TREATMENT PLANT										
LAND AND LAND RIGHTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	1,328	15	0	0	1,343	15	0	0	1,358	15
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 1,328	\$ 15	\$ 0	\$ 0	\$ 1,343	\$ 15	\$ 0	\$ 0	\$ 1,358	\$ 15
TRANSMISSION AND DISTRIBUTION PLANT										
LAND AND LAND RIGHTS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
T&D STRUCTURES & IMP.	4,880	59	0	0	4,939	59	0	0	4,998	59
DISTRIBUTION RESERVOIRS AND STANDPIPE	21,542	207	0	0	21,749	207	0	0	21,956	207
TRANSMISSION AND DISTRIBUTION MAINS	0	0	0	0	0	0	0	0	0	0
SERVICES	0	0	0	0	0	0	0	0	0	0
METERS	10,454	140	0	0	10,594	140	0	0	10,734	140
METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0
HYDRANTS	2,222	21	0	0	2,243	21	0	0	2,264	21
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 39,098	\$ 427	\$ 0	\$ 0	\$ 39,525	\$ 427	\$ 0	\$ 0	\$ 39,952	\$ 427
GENERAL PLANT										
STORES SHOP & GARAGE LAND	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TRANSPORTATION EQUIPMENT	2,103	50	0	0	2,153	50	0	0	2,203	50
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS PROPERTY	168	3	0	0	171	3	0	0	174	3
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL	\$ 2,271	\$ 53	\$ 0	\$ 0	\$ 2,324	\$ 53	\$ 0	\$ 0	\$ 2,377	\$ 53
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 52,158	\$ 621	\$ 0	\$ 0	\$ 52,779	\$ 621	\$ 0	\$ 0	\$ 53,400	\$ 621

	ended Jul 2009	Balance	For the Month ended Aug 2008	Net	Balance	For the Month ended Sep 2008	Net
	Retirements	July-2008	Depr Exp	Salvage/ (COR)	August-2008	Depr Exp	Salvage/ (COR)
INTANGIBLE PLANT	\$	\$	\$	\$	\$	\$	\$
ORGANIZATION	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0
TOTAL INTANGIBLES	0	0	0	0	0	0	0
SOURCE OF SUPPLY AND PUMPING PLANT	\$	\$	\$	\$	\$	\$	\$
LAND AND LAND RIGHTS - SS	0	4,923	71	0	4,994	71	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0
SUPPLY MAINS	0	2,216	23	0	2,239	23	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	0	2,698	32	0	2,730	32	0
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	0	9,838	126	0	9,964	126	0
WATER TREATMENT PLANT	\$	\$	\$	\$	\$	\$	\$
LAND AND LAND RIGHTS	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	0	1,373	15	0	1,388	15	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	0	1,373	15	0	1,388	15	0
TRANSMISSION AND DISTRIBUTION PLANT	\$	\$	\$	\$	\$	\$	\$
LAND AND LAND RIGHTS	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	0	0	0	0	0	0	0
DISTRIBUTION RESERVOIRS AND STANDPIPE	0	5,057	59	0	5,116	59	0
TRANSMISSION AND DISTRIBUTION MAINS	0	22,163	207	0	22,370	207	0
SERVICES	0	0	0	0	0	0	0
METERS	0	10,874	140	0	11,014	140	0
METER INSTALLATIONS	0	0	0	0	0	0	0
HYDRANTS	0	2,285	21	0	2,306	21	0
TOTAL TRANSMISSION AND DISTRIBUTION	0	40,379	427	0	40,808	427	0
GENERAL PLANT	\$	\$	\$	\$	\$	\$	\$
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	0	0	0	0	0	0	0
TRANSPORTATION EQUIPMENT	0	2,253	50	0	2,303	50	0
STORES EQUIPMENT	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0
OTHER TANGIBLE PROPERTY	0	177	3	0	180	3	0
TOTAL GENERAL	0	2,430	53	0	2,483	53	0
TOTAL ACCUM. DEPRECIATION RESERVE	\$	\$	\$	\$	\$	\$	\$
	0	54,021	621	0	54,642	621	0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

	Balance September-2008	For the Month ended Oct 2008 Depr Exp	Retirements	Net Salvage/ (COR)	Balance October-2008	For the Month ended Nov 2008 Depr Exp	Retirements	Net Salvage/ (COR)	Balance November-2008	Average Balance
INTANGIBLE PLANT										
ORGANIZATION										
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHE P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT										
LAND AND LAND RIGHTS - SS										
STRUCTURES AND IMPROVEMENTS	5,065	71	0	0	5,136	71	0	0	5,207	4,781
COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	2,262	23	0	0	2,285	23	0	0	2,308	2,170
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	2,762	32	0	0	2,794	32	0	0	2,826	2,634
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 10,090	\$ 126	\$ 0	\$ 0	\$ 10,216	\$ 126	\$ 0	\$ 0	\$ 10,342	\$ 9,585
WATER TREATMENT PLANT										
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	1,403	15	0	0	1,418	15	0	0	1,433	1,343
WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 1,403	\$ 15	\$ 0	\$ 0	\$ 1,418	\$ 15	\$ 0	\$ 0	\$ 1,433	\$ 1,343
TRANSMISSION AND DISTRIBUTION PLANT										
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	5,175	59	0	0	5,234	59	0	0	5,293	4,939
DISTRIBUTION RESERVOIRS AND STANDPIPE:	22,577	207	0	0	22,784	207	0	0	22,991	21,749
TRANSMISSION AND DISTRIBUTION MAINS	0	0	0	0	0	0	0	0	0	0
SERVICES	11,154	140	0	0	11,294	140	0	0	11,434	10,594
METERS	0	0	0	0	0	0	0	0	0	0
METER INSTALLATIONS	2,327	21	0	0	2,348	21	0	0	2,369	2,243
HYDRANTS	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 41,233	\$ 427	\$ 0	\$ 0	\$ 41,660	\$ 427	\$ 0	\$ 0	\$ 42,087	\$ 39,525
GENERAL PLANT										
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
OFFICE FURNITURE AND EQUIPMENT	2,353	50	0	0	2,403	50	0	0	2,453	2,153
TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
MISCELLANEOUS EQUIPMENT	183	3	0	0	186	3	0	0	189	171
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL	\$ 2,536	\$ 53	\$ 0	\$ 0	\$ 2,589	\$ 53	\$ 0	\$ 0	\$ 2,642	\$ 2,324
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 55,263	\$ 621	\$ 0	\$ 0	\$ 55,884	\$ 621	\$ 0	\$ 0	\$ 56,505	\$ 52,777

\$0

KENTUCKY AMERICAN WATER COMPANY
ACCUMULATED DEPRECIATION RESERVE BY PRIMARY ACCOUNT - OWERTON
BASE YEAR: July-07
TEST YEAR: November-08

	Reserve Balance January-2007	Month of Feb-2007 Depr Exp	Retirements	Net Subtotal (COB)	Balance February-2007	Five Months Ended Jul 2007 Depr Exp	Retirements	Net Subtotal (COB)	Balance July-2007	Two Months Ended Sep 2007 Retirements
INTANGIBLE PLANT										
301000 ORGANIZATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
303000 OTHER INTANGIBLES	0	0	0	0	0	0	0	0	0	0
305000 OTHER/FE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
TOTAL INTANGIBLES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF SUPPLY AND PUMPING PLANT										
303200 LAND AND LAND RIGHTS - S/S	0	0	0	0	0	0	0	0	0	0
304100 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
305000 COLLECTING AND IMPOUNDING RESERVOIRS	0	0	0	0	0	0	0	0	0	0
306000 LAKE, RIVER AND OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
0 WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0
305000 SUPPLY BARRS	0	0	0	0	0	0	0	0	0	0
303300 LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0
303300 STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
304200 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
311200 DIESEL PUMPING EQUIPMENT	0	61	0	0	61	0	0	0	891	62
311300 ELECTRIC PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
3541 COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0
3711 ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 0	\$ 61	\$ 0	\$ 61	\$ 61	\$ 830	\$ 0	\$ 891	\$ 891	\$ 62
WATER TREATMENT PLANT										
303400 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
304300 STRUCTURES AND IMPROVEMENTS	482,183	7,761	0	0	489,944	40,415	0	0	530,359	15,666
320100 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 482,183	\$ 7,761	\$ 0	\$ 489,944	\$ 489,944	\$ 40,415	\$ 0	\$ 530,359	\$ 530,359	\$ 15,666
TRANSMISSION AND DISTRIBUTION PLANT										
303500 LAND AND LAND RIGHTS	1,540	118	0	0	1,658	569	0	0	2,247	236
304400 TAD STRUCTURES & IMP.	242,121	1,258	0	0	243,379	6,291	0	0	249,670	2,516
330100 DISTRIBUTION RESERVOIRS AND STANDPIPE:	597,966	928	0	0	598,894	4,639	0	0	603,472	1,855
331001 TRANSMISSION AND DISTRIBUTION MAINS	6,493	442	0	0	6,935	2,457	0	0	11,392	951
333000 SERVICES	(7,770)	15	0	0	(7,755)	140	0	0	(7,615)	90
334130 METERS	10,415	212	0	0	10,627	1,062	0	0	13,689	424
334200 METER INSTALLATIONS	1,456	8	0	0	1,464	38	0	0	1,502	15
335000 HYDRANTS	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 854,161	\$ 2,981	\$ 0	\$ 857,142	\$ 857,142	\$ 15,215	\$ 0	\$ 972,357	\$ 972,357	\$ 6,047
GENERAL PLANT										
304600 STORES SHOP & GARAGE LAND	37,757	333	0	0	38,090	2,501	0	0	40,591	720
340100 STRUCTURES AND IMPROVEMENTS	52,809	1,780	0	0	54,589	1,760	0	0	54,889	692
341100 OFFICE FURNITURE AND EQUIPMENT	66,954	1,486	0	0	68,440	14,458	0	0	102,898	3,441
342000 TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
342000 STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
343000 TOOLS, SHOP AND GARAGE EQUIPMENT	597	29	0	0	626	144	0	0	770	58
344000 LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
345000 POWER OPERATED EQUIPMENT	54,627	376	0	0	55,003	1,681	0	0	56,684	752
346100 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
347000 MISCELLANEOUS EQUIPMENT	91,951	297	0	0	92,248	3,483	0	0	93,731	593
348000 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
TOTAL GENERAL	\$ 324,695	\$ 2,820	\$ 0	\$ 327,515	\$ 327,515	\$ 22,247	\$ 0	\$ 349,762	\$ 349,762	\$ 6,256
TOTAL ACCUMULATED DEPRECIATION RESERVE	\$ 1,661,039	\$ 13,643	\$ 0	\$ 1,674,682	\$ 1,674,682	\$ 78,707	\$ 0	\$ 1,753,369	\$ 1,753,369	\$ 28,031

	Depr February-2007	Depr Mar.-Jul.2007	Depr Aug.-Sep.2007	Month of October-2007	Month of November-2007	Month of December-2007	Month of January-2008	Month of February-2008	Month of March-2008	Month of April-2008	Month of May-2008	Month of June-2008
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0
339100 OTHER P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0
339600 OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0
303200 LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0	0	0	0	0
304100 STRUCTURES & IMPROVEMENTS SS	5,490	27,452	10,961	5,450	39,094	8,239	11,127	11,127	11,127	11,127	11,127	11,127
305000 COLL. & IMPROVING RESERV	1,864	9,316	3,727	1,864	1,064	1,415	1,415	1,415	1,415	1,415	1,415	1,415
306000 LAKE, RIVER, & OTHER INTAKES	1,005	5,029	2,012	1,005	1,005	1,179	1,179	1,179	1,179	1,179	1,179	1,179
314 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0
308000 SUPPLY MAINS	4,690	23,448	9,379	4,690	4,690	8,154	8,154	8,154	8,154	8,154	8,154	8,154
303300 PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
304200 PUMPING STRUCTURES & IMPROVEMENTS	9,278	57,500	19,408	9,704	9,704	8,407	8,776	8,776	8,776	8,776	8,776	8,776
322 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PROD EQPT	1,598	7,991	3,196	1,598	1,588	1,622	1,622	1,622	1,622	1,622	1,622	1,622
311200 ELECTRIC PUMPING EQUIPMENT	29,222	163,469	60,235	30,261	29,504	20,797	21,469	22,114	22,974	22,974	22,329	22,329
311300 DIESEL PUMPING EQUIPMENT	1,859	49,661	6,415	3,207	3,207	2,728	3,874	3,874	3,874	3,874	3,874	3,874
311400 PUMP EQUIPMENT HYDRAULIC	0	0	0	0	0	121	123	132	143	158	179	179
3283 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
304300 WT STRUCTURES & IMP	13,121	129,959	30,395	15,197	30,917	18,254	22,055	22,055	22,055	22,055	22,055	22,055
320100 WATER TREATMENT EQUIPMENT	80,805	417,008	162,698	81,349	81,349	46,630	46,630	46,630	46,630	46,630	46,630	46,630
334 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0
305000 LAND AND LAND RIGHT TO	0	0	0	0	0	0	0	0	0	0	0	0
304600 T & D STRUCTURES & IMP	3,657	18,335	7,334	3,657	3,667	3,005	3,005	3,005	3,005	3,005	3,005	3,005
339100 DIST RES. & STANDPIPES	18,770	116,328	39,770	19,632	19,632	20,722	21,545	21,545	21,545	21,545	21,545	21,545
331001 T & D MAINS	146,161	789,637	312,284	156,171	169,747	226,752	231,938	232,313	232,566	237,779	235,928	247,481
333000 SERVICES	124,077	650,394	256,067	130,475	128,910	101,522	102,146	102,295	102,434	102,775	103,265	103,925
346 METERS	0	0	0	0	0	0	0	0	0	0	0	0
334120 METERS - BRONZE CASE	38	192	77	38	38	110	110	110	110	110	110	110
334170 METERS - PLASTIC CASE	4,692	64,505	20,928	13,393	10,227	7,899	7,410	7,599	7,709	7,856	8,056	8,205
334130 METERS - OTHER	13,887	73,007	27,121	13,569	13,561	16,424	17,296	17,296	17,296	17,296	17,296	17,296
334200 METER INSTALLATIONS	30,838	156,441	62,285	31,312	31,078	39,466	39,416	39,433	39,450	39,546	39,622	39,622
335000 HYDRANTS	21,946	116,431	44,186	22,809	22,438	15,466	16,065	16,093	16,121	16,168	16,282	16,405
3892 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0
304600 OFFICE STRUCTURES	5,609	28,046	11,218	5,609	5,609	7,010	7,040	7,040	7,040	7,040	7,040	7,040
304700 STORES, SHOP & GAR STRUCT	1,366	6,831	2,732	1,366	1,366	2,004	2,004	2,004	2,004	2,004	2,004	2,004
304800 MISC STRUCTURES	5,020	25,601	9,981	4,991	4,991	5,505	5,706	5,706	5,706	5,706	5,706	5,706
340100 OFFICE FURNITURE	2,365	13,135	5,055	2,643	2,579	6,899	6,821	6,863	6,902	7,142	7,323	7,323
340120 MAINFRAME COMP & PERIPH EQPT	634	8,926	980	1,456	1,057	881	1,538	1,614	1,703	1,830	1,985	1,985
340220 PERSONAL COMP & PERIPH EQPT	20,627	94,842	40,765	19,982	19,700	16,704	16,115	16,051	15,734	15,481	15,290	15,290
39122 OTHER OFFICE MACH & EQPT	1,595	9,268	2,839	1,415	1,415	10,355	12,800	12,800	12,800	12,800	12,800	12,800
39123 OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
340300 MAINFRAME COMP SOFTWARE	79,710	402,174	160,410	80,477	80,101	39,516	39,413	39,413	39,413	39,413	39,413	39,413
340320 PERSONAL COMP SOFTWARE	11,792	59,952	23,385	11,792	11,792	10,623	10,644	10,644	10,644	10,644	10,644	10,644
340330 OTHER SOFTWARE	9,206	46,029	18,412	9,206	9,206	11,482	11,482	11,482	11,482	11,482	11,482	11,482
340500 OTHER OFFICE EQUIPMENT	876	4,381	1,752	876	876	1,232	1,232	1,232	1,232	1,232	1,232	1,232
341100 TRANS EQUIP - LIGHT TRUCKS	18,354	110,611	37,911	18,955	18,956	10,843	11,052	11,149	11,247	11,339	11,175	11,158
341200 TRANS EQUIP - HEAVY TRUCKS	8,231	61,256	17,720	8,860	8,860	5,946	5,411	5,411	5,411	5,411	5,411	5,411
341300 TRANS EQUIP - CARS	3,041	19,054	6,323	3,161	3,161	2,116	2,194	2,194	2,194	2,194	2,194	2,194
341400 OTHER TRANS EQUIP	1,574	7,871	3,148	1,574	1,574	713	709	709	709	709	709	709
342000 STORES EQUIPMENT	115	575	230	115	115	193	193	193	193	193	193	193
343000 TOOLS, SHOP, & GARAGE EQUIP	8,441	56,341	20,180	9,781	9,260	8,095	9,413	9,552	9,676	9,591	10,445	11,069
344000 LABORATORY EQUIPMENT	7,681	42,973	15,697	7,848	7,848	5,783	5,899	5,899	5,899	5,899	5,899	5,899
345000 POWER OPERATED EQUIPMENT	11,448	57,240	22,095	11,448	11,448	5,868	5,868	5,868	5,868	5,868	5,868	5,868
346100 COMMUNICATION EQUIPMENT	7,791	39,593	15,405	7,793	7,793	11,113	11,121	11,121	11,121	11,121	11,121	11,121
346200 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
346000 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
347000 MISC EQUIPMENT	4,639	23,189	9,278	4,639	4,639	5,526	5,527	5,527	5,527	5,527	5,527	5,527
348000 OTHER TANGIBLE PROPERTY	2,402	12,010	4,304	2,402	2,402	690	690	690	690	690	690	690
	725,444	4,016,425	1,509,470	761,722	816,299	717,700	738,446	740,063	741,570	740,095	746,943	746,215

KENTUCKY-AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT-CENTRAL
DEPRECIATION EXPENSE
CALCULATED AT CELL LOCATION B#1222

	Month of July-2008	Month of August-2008	Month of September-2008	Month of October-2008	Month of November-2008	Forecasted Test Period	Amount of CIA/C	Forecasted Net Depreciation
301000 ORGANIZATION	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0
303000 OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0
304000 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0
305000 LAND AND LAND RIGHTS SS	0	0	0	0	0	0	0	0
306000 STRUCTURES & IMPROVEMENTS SS	11,127	11,127	11,127	11,127	27,256	146,765	146,765	146,765
307000 COLL & IMPOUNDING RESERV	1,415	1,415	1,415	1,415	16,980	16,980	16,980	16,980
308000 LAKE, RIVER, & OTHER INTAKES	1,179	1,179	1,179	1,179	14,148	14,148	14,148	14,148
309000 WELLS & SPRINGS	0	0	0	0	0	0	0	0
310000 SUPPLY MAINS	8,154	8,154	8,154	8,154	97,848	97,848	97,848	97,848
311000 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0
312000 PUMPING STRUCTURES & IMPROVEMENTS	8,776	8,776	8,776	8,776	104,943	104,943	104,943	104,943
313000 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0
314000 OTHER POWER PROD EQPT	1,622	1,622	1,622	1,622	19,464	19,464	19,464	19,464
315000 DIESEL PUMPING EQUIPMENT	22,329	22,329	22,329	22,329	266,416	266,416	266,416	266,416
316000 PUMP EQUIPMENT HYDRAULIC	3,874	3,874	3,874	3,874	45,342	45,342	45,342	45,342
317000 OTHER PUMPING EQUIPMENT	192	206	255	284	2,127	2,127	2,127	2,127
318000 WT STRUCTURES & IMP	22,055	22,055	22,055	22,055	260,859	260,859	260,859	260,859
319000 WATER TREATMENT EQUIPMENT	46,849	46,849	46,849	46,849	561,969	561,969	561,969	561,969
320000 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0
321000 LAND AND LAND RIGHT TD	0	0	0	0	0	0	0	0
322000 T & D STRUCTURES & IMP	3,005	3,005	3,005	3,005	36,060	36,060	36,060	36,060
323000 DIST RES & STANDPIPES	21,545	21,545	21,545	21,545	257,717	257,717	257,717	257,717
324000 T & D MAINS	244,690	244,690	244,690	244,690	2,883,805	2,883,805	2,883,805	2,883,805
325000 SERVICES	104,371	104,748	105,351	107,533	1,246,986	1,246,986	1,246,986	1,246,986
326000 METERS	0	0	0	0	0	0	0	0
327000 METERS - BRONZE CASE	110	110	110	110	1,320	1,320	1,320	1,320
328000 METERS - PLASTIC CASE	9,654	10,102	11,673	12,821	11,449	111,865	106,969	106,969
329000 METER INSTALLATIONS	17,239	17,204	17,162	17,206	17,196	205,111	205,111	205,111
330000 HYDRANTS	39,674	39,725	39,907	40,016	39,723	475,471	475,471	475,471
331000 STORES SHOP & GARAGE LAND	16,491	16,576	16,874	17,054	16,831	196,448	175,530	175,530
332000 OFFICE STRUCTURES	7,040	7,040	7,040	7,040	7,040	84,450	84,450	84,450
333000 STORES, SHOP & GAR STRUCT	2,004	2,004	2,004	2,004	2,004	24,048	24,048	24,048
334000 MISC STRUCTURES	5,706	5,706	5,706	5,706	5,706	68,272	68,272	68,272
335000 OFFICE FURNITURE	7,448	7,574	8,013	8,278	7,950	88,016	88,016	88,016
336000 MAINFRAME COMP & PERIPH EQPT	2,109	2,223	2,623	2,864	2,566	23,522	23,522	23,522
337000 OTHER OFFICE MACH & EQPT	15,100	14,467	14,056	14,688	14,160	183,851	183,851	183,851
338000 OFFICE MACH & EQPT - SOFTWARE	12,800	12,800	12,800	12,800	12,800	151,155	151,155	151,155
339000 MAINFRAME SOFTWARE	39,413	39,413	39,413	39,413	39,413	473,059	473,059	473,059
340000 OTHER SOFTWARE	10,644	10,644	10,644	10,644	10,644	127,707	127,707	127,707
341000 TRANS EQUIP - LIGHT TRUCKS	1,232	1,232	1,232	1,232	1,232	13,784	13,784	13,784
342000 TRANS EQUIP - HEAVY TRUCKS	12,210	12,503	13,526	14,144	13,390	143,726	143,726	143,726
343000 TRANS EQUIP - CARS	2,109	2,109	2,109	2,109	2,109	25,316	25,316	25,316
344000 STORES EQUIPMENT	709	709	709	709	709	8,512	8,512	8,512
345000 TOOLS, SHOP, & GARAGE EQUIP	153	193	193	193	193	2,316	2,316	2,316
346000 LABORATORY EQUIPMENT	11,801	13,331	14,414	14,414	13,161	133,235	133,235	133,235
347000 POWER OPERATED EQUIPMENT	5,899	5,899	5,899	5,899	5,899	70,672	70,672	70,672
348000 COMMUNICATION EQUIPMENT	5,868	5,868	5,868	5,868	5,868	70,416	70,416	70,416
349000 COMMUNICATION EQUIPMENT	11,121	11,121	11,121	11,121	11,121	133,444	133,444	133,444
350000 MISC EQUIPMENT	0	0	0	0	0	0	0	0
351000 OTHER TANGIBLE PROPERTY	5,527	5,527	5,527	5,527	5,527	66,323	66,323	66,323
352000	690	690	690	690	690	8,260	8,260	8,260
353000	0	0	0	0	0	0	0	0
354000	759,446	761,370	766,298	775,549	807,457	9,052,152	1,268,796	7,763,356

KENTUCKY-AMERICAN WATER COMPANY
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TRI-VILLAGE
 DEPRECIATION EXPENSE
 CALCULATED AT CELL LOCATION BM222

	Depr February-2007	Depr Mar.-Jul-2007	Depr Aug.-Sep-2007	Month of October-2007	Month of November-2007	Month of December-2007	Month of January-2008	Month of February-2008	Month of March-2008	Month of April-2008
ORGANIZATION	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	1,158	5,788	2,315	1,158	1,158	1,128	1,128	1,128	1,128	1,128
COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0
PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	392	1,981	785	392	392	273	273	273	273	273
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
WT STRUCTURES & IMPROVMT	251	1,254	502	251	251	275	275	275	275	275
WATER TREATMENT EQUIPMENT	173	865	346	173	173	99	99	99	99	99
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	104	521	208	104	104	85	85	85	85	85
DIST RES & STANDPIPES	1,574	7,872	3,149	1,574	1,574	1,660	1,660	1,660	1,660	1,660
T & D MAINS	3,032	31,206	6,642	3,348	3,224	4,644	6,431	6,431	6,431	6,431
SERVICES	451	2,819	1,052	578	507	460	439	439	439	439
METERS	0	0	0	0	0	0	0	0	0	0
METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0
METERS - PLASTIC CASE	1,045	5,308	2,113	1,062	1,054	632	631	631	631	631
METERS - OTHER	207	1,272	472	257	232	322	322	322	322	322
METER INSTALLATIONS	23	140	45	28	24	37	44	40	40	40
HYDRANTS	27	242	40	20	20	14	27	27	27	27
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
OFFICE STRUCTURES	3	13	5	3	3	3	3	3	3	3
STORES, SHOP & GAR STRUCT	9	43	17	9	9	9	9	9	9	9
MISC STRUCTURES	16	79	32	16	16	41	41	41	41	41
OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0
MAINFRAME COMP & PERIPH EQPT	222	96,468	445	222	222	190	6,987	6,987	6,987	6,987
PERSONAL COMP & PERIPH EQPT	0	2,472	1,648	824	824	6,030	0	0	0	0
OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0	0
OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0
MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
OTHER SOFTWARE	104	521	208	104	104	130	130	130	130	130
OTHER OFFICE EQUIPMENT	134	671	269	134	134	189	189	189	189	189
TRANS EQUIP - LIGHT TRUCKS	112	561	224	112	112	64	64	64	64	64
TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0
TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0
OTHER TRANS EQUIP	42	208	83	42	42	19	19	19	19	19
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP, & GARAGE EQUIP	38	192	77	38	38	35	35	35	35	35
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	272	1,358	543	272	272	139	139	139	139	139
COMMUNICATION EQUIPMENT	11	54	22	11	11	16	16	16	16	16
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
MISC EQUIPMENT	22	108	43	22	22	25	28	28	28	28
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
	9,422	161,996	21,285	10,754	10,522	16,519	19,048	19,055	19,051	19,051

KENTUCKY-AMERICAN WATER COMPANY
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - TRI-VILLAGE
 DEPRECIATION EXPENSE
 CALCULATED AT CELL LOCATION BM222

	Month of May-2008	Month of June-2008	Month of July-2008	Month of August-2008	Month of September-2008	Month of October-2008	Month of November-2008	Forecasted Test Period	Amount of CIAC	Forecasted Net Depreciation
ORGANIZATION	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHE PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	1,128	1,128	1,128	1,128	1,128	1,128	1,128	13,536	0	13,536
COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0
PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	273	273	273	273	273	273	273	3,276	0	3,276
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
WT STRUCTURES & IMPROVMT	275	275	275	275	275	275	275	3,300	0	3,300
WATER TREATMENT EQUIPMENT	99	99	99	99	99	99	99	1,188	0	1,188
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	85	85	85	85	85	85	85	1,020	0	1,020
DIST RES & STANDPIPES	1,660	1,660	1,660	1,660	1,660	1,660	1,660	19,920	0	19,920
T & D MAINS	6,431	6,431	6,431	6,431	6,431	6,431	6,431	75,385	34,836	40,549
SERVICES	439	439	439	439	439	439	439	5,289	12,921	-7,632
METERS	205	205	205	205	205	205	205	2,255	0	2,255
METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0
METERS - PLASTIC CASE	631	631	631	631	631	631	631	7,573	448	7,125
METERS - OTHER	98	98	98	98	98	98	98	1,400	0	1,400
METER INSTALLATIONS	40	40	40	40	40	40	40	478	0	478
HYDRANTS	27	27	27	27	27	27	27	311	0	311
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
OFFICE STRUCTURES	3	3	3	3	3	3	3	36	0	36
STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0
MISC STRUCTURES	9	9	9	9	9	9	9	108	0	108
OFFICE FURNITURE	41	41	41	41	41	41	41	492	0	492
MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP & PERIPH EQPT	6,987	6,987	6,987	6,987	6,987	6,987	6,987	77,047	0	77,047
OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0	0
OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	6,030	0	6,030
MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
OTHER SOFTWARE	130	130	130	130	130	130	130	1,560	0	1,560
OTHER OFFICE EQUIPMENT	189	189	189	189	189	189	189	2,268	0	2,268
TRANS EQUIP - LIGHT TRUCKS	64	64	64	64	64	64	64	768	0	768
TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0
TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0
OTHER TRANS EQUIP	19	19	19	19	19	19	19	228	0	228
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP, & GARAGE EQUIP	35	35	35	35	35	35	35	420	0	420
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	139	139	139	139	139	139	139	1,668	0	1,668
COMMUNICATION EQUIPMENT	16	16	16	16	16	16	16	192	0	192
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
MISC EQUIPMENT	28	28	28	28	28	28	28	333	0	333
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
	19,051	19,051	19,051	19,051	19,051	19,051	19,051	226,081	48,205	177,876

KENTUCKY-AMERICAN WATER COMPANY
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE
 DEPRECIATION EXPENSE
 CALCULATED AT CELL LOCATION BM222

	Depr February-2007	Depr Mar - Jul 2007	Depr Aug - Sep 2007	Month of October-2007	Month of November-2007	Month of December-2007	Month of January-2008	Month of February-2008	Month of March-2008	Month of April-2008
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
339100 OTHR PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
339600 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
0 WATER RIGHTS	0	0	0	0	0	0	0	0	0	0
0 RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0
0 OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
304100 SS STRUCTURES & IMPROVEMENTS	73	363	145	73	73	71	71	71	71	71
305000 COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
305600 LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
0 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
305900 SUPPLY MAINS	13	67	27	13	13	23	23	23	23	23
303300 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
304200 PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
0 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
310100 OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
311200 ELECTRIC PUMPING EQUIPMENT	47	233	93	47	47	32	32	32	32	32
311300 DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
311400 GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
0 OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
303400 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
304300 WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0
320100 WATER TREATMENT EQUIPMENT	26	128	51	26	26	15	15	15	15	15
0 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
0 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
303500 T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
0 T & D LAND	0	0	0	0	0	0	0	0	0	0
0 T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
0 DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
304400 T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0
330100 T & D STRUCTURES & IMP	56	262	113	56	56	59	59	59	59	59
331000 DIST RES & STANDPIPES	143	717	287	143	143	207	207	207	207	207
333000 T & D MAINS	0	0	0	0	0	0	0	0	0	0
334000 SERVICES	0	0	0	0	0	0	0	0	0	0
334100 METERS	0	0	0	0	0	0	0	0	0	0
334110 METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0
334120 METERS - PLASTIC CASE	235	1,173	469	235	235	140	140	140	140	140
334130 METERS - OTHER	0	0	0	0	0	0	0	0	0	0
334200 METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0
335000 HYDRANTS	30	149	60	30	30	21	21	21	21	21
0 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0
304500 OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0
304700 STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0
304800 MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0
340100 OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0
340210 MAINFRAME COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
340220 PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0
340230 OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0	0
0 OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0
340300 MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0
340320 PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0
340330 OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0
340500 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0
341100 TRANS EQUIP - LIGHT TRUCKS	88	439	175	88	88	50	50	50	50	50
341200 TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0
341300 TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0
341400 OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0
342000 STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0
343000 TOOLS, SHOP, & GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0
344000 LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0
345000 POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0
346100 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
0 MISC EQUIPMENT	9	44	17	9	9	3	3	3	3	3
347000 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0
348000	720	3,595	1,438	720	720	621	621	621	621	621

KENTUCKY-AMERICAN WATER COMPANY
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - ELK LAKE
 DEPRECIATION EXPENSE
 CALCULATED AT CELL LOCATION BM222

	Month of May-2008	Month of June-2008	Month of July-2008	Month of August-2008	Month of September-2008	Month of October-2008	Month of November-2008	Forecasted Test Period	Amount of CIAC	Forecasted Net Depreciation
ORGANIZATION	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0
OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0
WATER RIGHTS	0	0	0	0	0	0	0	0	0	0
RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	71	71	71	71	71	71	71	852	0	852
COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	23	23	23	23	23	23	23	276	0	276
PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	32	32	32	32	32	32	32	384	0	384
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0
3043000	0	0	0	0	0	0	0	0	0	0
3201000	15	15	15	15	15	15	15	180	0	180
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0
DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0
3044000	0	0	0	0	0	0	0	0	0	0
3301000	59	59	59	59	59	59	59	708	0	708
3310000	207	207	207	207	207	207	207	2,484	0	2,484
3330000	0	0	0	0	0	0	0	0	0	0
3341000	0	0	0	0	0	0	0	0	0	0
334110	0	0	0	0	0	0	0	0	0	0
334120	140	140	140	140	140	140	140	1,680	0	1,680
334130	0	0	0	0	0	0	0	0	0	0
334200	0	0	0	0	0	0	0	0	0	0
3350000	21	21	21	21	21	21	21	252	0	252
3045000	0	0	0	0	0	0	0	0	0	0
3047000	0	0	0	0	0	0	0	0	0	0
3048000	0	0	0	0	0	0	0	0	0	0
3401000	0	0	0	0	0	0	0	0	0	0
340210	0	0	0	0	0	0	0	0	0	0
340220	0	0	0	0	0	0	0	0	0	0
340230	0	0	0	0	0	0	0	0	0	0
3403000	0	0	0	0	0	0	0	0	0	0
340320	0	0	0	0	0	0	0	0	0	0
340330	0	0	0	0	0	0	0	0	0	0
3405000	0	0	0	0	0	0	0	0	0	0
3411000	0	0	0	0	0	0	0	0	0	0
3412000	50	50	50	50	50	50	50	600	0	600
3413000	0	0	0	0	0	0	0	0	0	0
3414000	0	0	0	0	0	0	0	0	0	0
3420000	0	0	0	0	0	0	0	0	0	0
3430000	0	0	0	0	0	0	0	0	0	0
3440000	0	0	0	0	0	0	0	0	0	0
3450000	0	0	0	0	0	0	0	0	0	0
3461000	0	0	0	0	0	0	0	0	0	0
3470000	0	0	0	0	0	0	0	0	0	0
3480000	3	3	3	3	3	3	3	36	0	36
	0	0	0	0	0	0	0	0	0	0
	621	621	621	621	621	621	621	7,452	0	7,452

KENTUCKY-AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT - OWENTON
DEPRECIATION EXPENSE
CALCULATED AT CELL LOCATION BM222

	Depr February-2007	Depr Mar.-Jul-2000	Depr Aug.-Sept.2000	Month of October-2007	Month of November-2007	Month of December-2007	Month of January-2008	Month of February-2008	Month of March-2008	Month of April-2008	Month of May-2008
ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0
OTHE P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0
WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0
RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0	0
OTHER SS LAND	0	0	0	0	0	0	0	0	0	0	0
SS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
COLL & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0
LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0
WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0
PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0
BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0
ELECTRIC PUMPING EQUIPMENT	51	830	62	31	31	21	85	85	85	85	85
DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0
OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	7,781	40,415	15,666	7,833	7,833	4,490	4,520	4,520	4,520	4,520	4,520
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0
T & D LAND	0	0	0	0	0	0	0	0	0	0	0
T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0
DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0
T & D STRUCTURES & IMP	118	589	236	118	118	97	97	97	97	97	97
DIST RES & STANDPIPES	1,258	6,281	2,516	1,258	1,258	1,327	1,327	1,327	1,327	1,327	1,327
T & D MAINS	928	4,638	1,855	928	928	1,336	1,336	1,336	1,336	1,336	1,336
SERVICES	442	2,457	951	495	468	394	384	384	384	384	384
METERS	0	0	0	0	0	0	0	0	0	0	0
METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0	0
METERS - PLASTIC CASE	15	140	50	29	22	17	7	7	7	7	7
METERS - OTHER	0	0	0	0	0	0	0	0	0	0	0
METER INSTALLATIONS	212	1,062	424	212	212	267	267	267	267	267	267
HYDRANTS	6	38	15	6	6	5	5	5	5	5	5
STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0
OFFICE STRUCTURES	0	840	58	28	28	35	70	70	70	70	70
STORES, SHOP & GAR STRUCT	35	173	69	35	35	51	51	51	51	51	51
MISC STRUCTURES	288	1,488	595	298	298	328	329	329	329	329	329
OFFICE FURNITURE	19	95	38	19	19	49	49	49	49	49	49
MAINFRAME COMP & PERIPH EQPT	0	217	0	41	41	34	40	40	40	40	40
PERSONAL COMP & PERIPH EQPT	168	905	429	188	194	169	144	144	144	144	144
OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0	0	0
OFFICE MACH & EQPT - SOFTWARE	88	441	176	88	88	77	77	77	77	77	77
MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
OTHER OFFICE EQUIPMENT	24	122	49	24	24	34	34	34	34	34	34
TRANS EQUIP - LIGHT TRUCKS	1,468	14,458	3,441	1,720	1,720	894	1,118	1,118	1,118	1,118	1,118
TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0
TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0
OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	0
STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
TOOLS, SHOP, & GARAGE EQUIP	29	144	58	29	29	26	26	26	26	26	26
LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
POWER OPERATED EQUIPMENT	376	1,881	752	376	376	193	193	193	193	193	193
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
MISC EQUIPMENT	287	1,463	593	297	297	353	353	353	353	353	353
OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0
	13,643	78,707	28,031	14,055	13,995	10,287	10,520	10,520	10,520	10,520	10,520

KENTUCKY-AMERICAN WATER COMPANY
CALCULATION OF AVERAGE RATE BASE ELEMENTS
ACCUM AMORT UTILITY PLANT IN SERVICE
TEST YEAR: CASE NO: 2007-00143

Month	Balance	Amort
Jul-2004	\$ (7,674)	\$0
Aug-2004	\$ (7,674)	
Sep-2004	\$ (7,674)	
Oct-2004	\$ (7,674)	
Nov-2004	\$ (7,674)	
Dec-2004	\$ (7,674)	
Jan-2005	\$ (7,674)	
Feb-2005	\$ (7,674)	
Mar-2005	\$ (7,674)	
Apr-2005	\$ (7,674)	
May-2005	\$ (7,674)	
Jun-2005	\$ (7,674)	
Jul-2005	\$ (7,674)	
Aug-2005	\$ (7,674)	
Sep-2005	\$ (7,674)	
Oct-2005	\$ (7,674)	
Nov-2005	\$ (7,674)	
Dec-2005	\$ (7,674)	
Jan-2006	\$ (7,674)	
Feb-2006	\$ (7,674)	
Mar-2006	\$ (7,674)	
Apr-2006	\$ (7,674)	
May-2006	\$ (7,674)	
Jun-2006	\$ (7,674)	
Jul-2006	\$ (7,674)	
Aug-2006	\$ (7,674)	
Sep-2006	\$ (7,674)	
Oct-2006	\$ (7,674)	
Nov-2006	\$ (7,674)	
Dec-2006	\$ (7,674)	
Jan-2007	\$ (7,674)	
Feb-2007	\$ (7,674)	
Mar-2007	\$ (7,674)	
Apr-2007	\$ (7,674)	
May-2007	\$ (7,674)	
Jun-2007	\$ (7,674)	
Jul-2007	\$ (7,674)	
Aug-2007	\$ (7,674)	
Sep-2007	\$ (7,674)	
Oct-2007	\$ (7,674)	
Nov-2007	\$ (7,674)	
Dec-2007	\$ (7,674)	
Jan-2008	\$ (7,674)	
Feb-2008	\$ (7,674)	
Mar-2008	\$ (7,674)	
Apr-2008	\$ (7,674)	
May-2008	\$ (7,674)	
Jun-2008	\$ (7,674)	
Jul-2008	\$ (7,674)	
Aug-2008	\$ (7,674)	
Sep-2008	\$ (7,674)	
Oct-2008	\$ (7,674)	
Nov-2008	\$ (7,674)	

Balance at End of Base Year	\$ (7,674)
Average Balance for the Forecasted Test Period	\$ (7,674)