

FORM ID: PL000USR

VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr 7Yr

created in MASTERGL directory; BOZBS template linked to BOZ2 to get 7yrs to downlo

| Description | 12/31/2006 | DIFF |
|------------------------------------|---------------|--------------|
| B01 Utility Plant Original Cost | | |
| 101000 Organization | | |
| 301000 Organization | \$31,640 | \$1,016 |
| 302000 Franchises | \$70,261 | \$0 |
| 303200 Land & Ld Rights SS | \$335,222 | \$0 |
| 303300 Land & Ld Rights P | \$82,541 | \$0 |
| 303400 Land & Ld Rights WT | \$68,164 | \$0 |
| 303500 Land & Ld Rights TD | \$3,946,199 | \$0 |
| 304100 Struct & Imp SS | \$2,568,388 | \$1,682,326 |
| 304200 Struct & Imp P | \$4,800,062 | \$349,564 |
| 304300 Struct & Imp WT | \$8,962,557 | \$478,033 |
| 304400 Struct & Imp TD | \$800,954 | \$75,984 |
| 304600 Struct & Imp Offices | \$3,991,282 | \$11,089 |
| 304700 Struct & Imp Store,Shop,Gar | \$993,633 | \$0 |
| 304800 Struct & Imp Misc | \$1,473,885 | \$359,199 |
| 305000 Collect & Impounding | \$1,016,553 | \$857 |
| 306000 Lake, River & Other Intakes | \$561,430 | (\$20,500) |
| 309000 Supply Mains | \$5,084,342 | \$0 |
| 310100 Power Generation Equip Othe | \$572,454 | \$176 |
| 311200 Pump Equip Electric | \$9,600,980 | \$26,907 |
| 311300 Pump Equip Diesel | \$724,442 | \$129,930 |
| 311400 Pump Equip Hydraulic | \$61,582 | \$20,211 |
| 320100 WT Equip Non-Media | \$24,144,251 | (\$32,877) |
| 330000 Dist Reservoirs & Standpipe | \$1,656,900 | \$56,964 |
| 330100 Elevated Tanks & Standpipes | \$9,470,324 | \$3,502,043 |
| 331001 TD Mains Not Classified by | \$147,851,490 | \$10,445,877 |
| 331100 TD Mains 4in & Less | \$1,914,057 | \$0 |
| 331200 TD Mains 6in to 8in | \$788,849 | \$0 |
| 331300 TD Mains 10in to 16in | \$4,853 | \$0 |
| 331400 TD Mains 18in & Grtr | \$1,139 | \$0 |
| 333000 Services | \$35,200,649 | \$2,656,861 |
| 334100 Meters | \$87,406 | \$0 |
| 334110 Meters Bronze Case | \$45,064 | \$17,786 |
| 334120 Meters Plastic Case | \$1,444,409 | (\$71,745) |
| 334130 Meters Other | \$6,870,501 | \$943,982 |
| 334200 Meter Installations | \$15,145,585 | \$910,334 |
| 335000 Hydrants | \$10,144,262 | \$858,423 |
| 339100 Other P/E Intangible | \$3,838 | (\$125,793) |
| 339600 Other P/E CPS | \$0 | (\$611,071) |
| | | \$0 |
| B01 Utility Plant Original Cost | | \$0 |
| 101000 Office Furniture & Equip | | \$0 |
| 340100 Office Furniture & Equip | \$695,445 | \$3,547 |
| 340210 Comp & Periph Mainframe | \$50,240 | \$15,761 |
| 340220 Comp & Periph Personal | \$1,497,917 | \$31,222 |
| 340230 Comp & Periph Other | \$497,999 | \$92,338 |
| 340300 Computer Software | \$4,542,346 | \$55,602 |
| 340320 Comp Software Personal | \$638,669 | \$0 |
| 340330 Comp Software Other | \$528,220 | \$79,163 |

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 created in MASTERGL directory; BOZBS template linked to BOZ2 to get 7yrs to downlo:

| Description | 12/31/2006 | DIFF |
|------------------------------------|-------------|------------|
| 340500 Other Office Equipment | \$174,482 | \$6,396 |
| 341100 Trans Equip Lt Duty Trks | \$1,592,418 | \$296,438 |
| 341200 Trans Equip Hvy Duty Trks | \$783,376 | \$15,476 |
| 341300 Trans Equip Autos | \$180,202 | \$17,508 |
| 341400 Trans Equip Other | \$135,681 | \$51,202 |
| 342000 Stores Equipment | \$35,547 | \$0 |
| 343000 Tools,Shop,Garage Equip | \$1,416,411 | \$614,186 |
| 344000 Laboratory Equipment | \$843,099 | \$3,520 |
| 345000 Power Operated Equipment | \$1,540,361 | \$9,546 |
| 346100 Comm Equip Non-Telephone | \$1,931,144 | \$23,065 |
| 347000 Misc Equipment | \$1,186,723 | \$508,259 |
| 348000 Other Tangible Property | \$138,485 | \$0 |
| 354200 WW Struct & Imp Coll | \$67,153 | (\$2,547) |
| 371100 WW Pump Equip Elect | \$10,708 | \$0 |
| 101001 Land & Ld Rights SS | | \$0 |
| 303200 Land & Ld Rights SS | \$20,744 | \$0 |
| 303300 Land & Ld Rights P | \$9,286 | \$0 |
| 303500 Land & Ld Rights TD | \$73,655 | \$2,193 |
| 304400 Struct & Imp TD | \$25,014 | \$11,219 |
| 304700 Struct & Imp Store,Shop,Gar | \$25,137 | \$0 |
| 304800 Struct & Imp Misc | \$89,953 | \$14,176 |
| 320100 WT Equip Non-Media | \$2,316,985 | (\$13,222) |
| 330100 Elevated Tanks & Standpipes | \$686,245 | \$0 |
| 331001 TD Mains Not Classified by | \$943,262 | \$0 |
| 333000 Services | \$125,301 | \$103,018 |
| 334100 Meters | \$3,556 | \$0 |
| 334200 Meter Installations | \$104,155 | \$85,150 |
| 335000 Hydrants | \$3,523 | \$0 |
| 340100 Office Furniture & Equip | \$5,658 | \$0 |
| 340220 Comp & Periph Personal | \$12,044 | \$6,645 |
| 340300 Computer Software | \$8,964 | (\$1,355) |
| 340500 Other Office Equipment | \$4,221 | \$0 |
| 341100 Trans Equip Lt Duty Trks | \$125,958 | \$67,929 |
| 343000 Tools,Shop,Garage Equip | \$4,878 | \$3,880 |
| 345000 Power Operated Equipment | \$49,450 | \$0 |
| 347000 Misc Equipment | \$75,554 | (\$1,263) |
| 353500 WW Land & Ld Rights Gen | \$2,250 | \$0 |
| 354300 WW Struct & Imp SPP | \$267,213 | \$0 |
| 354400 WW Struct & Imp TDP | \$2,110,399 | \$0 |
| 354500 WW Struct & Imp Gen | \$29,098 | \$22,048 |
| 360000 WW Collection Sewers Forced | \$853,518 | \$0 |
| 363000 WW Services Sewer | \$9,550 | \$0 |
| 380000 WW TD Equipment | \$22,716 | \$4,966 |
| 390000 WW Office Furniture & Equip | \$5,399 | \$0 |
| 390200 WW Computers & Peripheral | \$6,238 | \$0 |
| 391100 WW Trans Equip Lt Dty Trks | \$35,144 | \$0 |
| 392000 WW Stores Equipment | \$500 | \$0 |
| 393000 WW Tool Shop & Garage Equip | \$25,748 | \$1,353 |
| 395000 WW Power Operated Equip | \$37,141 | \$0 |

FORM ID: PL000USR

VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr 7Yr

created in MASTERGL. directory; BOZBS template linked to BOZ2 to get 7yrs to downlo:

| Description | 12/31/2006 | DIFF |
|--|----------------------|---------------------|
| 396000 WW Communication Equip | \$1,396 | \$0 |
| 397000 WW Misc Equipment | \$19,746 | \$6,775 |
| 101099 Completed Const not Classified | | \$0 |
| Completed Const not Classif | \$0 | \$0 |
| 101100 Reg Asset-AFUDC-Debt | | \$0 |
| Reg Asset-AFUDC-Debt | \$272,637 | \$0 |
| 103000 Property Held Future Use | | \$0 |
| Property Held Future Use | \$114,076 | \$0 |
| 104000 Utility Plant Purchased/Sold | | \$0 |
| Utility Plant Purchased/Sol | \$0 | \$0 |
| B01 Utility Plant Original Cost | \$327,533,086 | \$23,799,770 |

| | | |
|---------------------------------------|-----------------------|----------------------|
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| AD UPIS-Acc Depr-Not Classi | (\$50,577,844) | \$1,226,518 |
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| 01 AD UPIS-AccDepr-Oper Bldgs | (\$2,129,922) | (\$437,778) |
| 02 AD UPIS-AccDepr-Admin Bldgs | (\$504,911) | (\$147,474) |
| 05 AD UPIS-AccDepr-Infrastruct | (\$15,388,998) | (\$4,010,556) |
| 06 AD UPIS-AccDepr-Op Water Pr | (\$7,189,961) | (\$1,783,101) |
| 07 AD UPIS-AccDepr-Oth Op Equi | (\$3,355,955) | (\$881,609) |
| 08 AD UPIS-AccDepr-Office Equi | (\$5,207,658) | (\$1,559,507) |
| 09 AD UPIS-AccDepr-Cap Develop | (\$51,831) | (\$12,957) |
| 108110 AD UPIS-Removal Cost | | \$0 |
| AD UPIS-Removal Cost | \$2,040,108 | (\$497) |
| 108115 AD UPIS-Salvage | | \$0 |
| AD UPIS-Salvage | (\$94,978) | \$0 |
| 108120 AD UPIS-Scrap Meters | | \$0 |
| AD UPIS-Scrap Meters | (\$19,995) | (\$8,848) |
| 108122 AD UPIS-Scrap Misc | | \$0 |
| AD UPIS-Scrap Misc | (\$9,607) | (\$7,498) |
| 108135 AD UPIS-Salv Trade-In | | \$0 |
| AD UPIS-Salv Trade-In | (\$16,975) | \$0 |
| 108140 AD UPIS-Salv Sale | | \$0 |
| AD UPIS-Salv Sale | (\$2,491) | \$0 |
| 108145 AD UPIS-Orig Cost-Not Classifd | | \$0 |
| AD UPIS-Orig Cost-Not Class | \$6,779,219 | \$673,496 |
| 108190 Acc Depr Reg Asset | | \$0 |
| Acc Depr Reg Asset | (\$96,589) | (\$6,900) |
| 110100 Acc Amort Util Plt Svc | | \$0 |
| Acc Amort Util Plt Svc | \$0 | \$7,674 |
| | | \$0 |
| B03 Accumulated Depreciation | (\$75,828,388) | (\$6,949,037) |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS tempd

| Description | <u>12/31/2005</u> | <u>DIFF</u> |
|--------------------------------------|-------------------|-------------|
| B01 Utility Plant Original Cost | | |
| 101000 Organization | | |
| 301000 Organization | \$30,624 | \$5,440 |
| 302000 Franchises | \$70,261 | \$0 |
| 303200 Land & Ld Rights SS | \$335,222 | \$0 |
| 303300 Land & Ld Rights P | \$82,541 | \$0 |
| 303400 Land & Ld Rights WT | \$68,164 | \$0 |
| 303500 Land & Ld Rights TD | \$3,946,199 | \$59,119 |
| 304100 Struct & Imp SS | \$886,062 | \$82,433 |
| 304200 Struct & Imp P | \$4,450,498 | \$9,406 |
| 304300 Struct & Imp WT | \$8,484,524 | \$243,017 |
| 304400 Struct & Imp TD | \$724,970 | \$0 |
| 304600 Struct & Imp Offices | \$3,980,193 | \$115,094 |
| 304700 Struct & Imp Store, Shop, Gar | \$993,633 | \$2,618 |
| 304800 Struct & Imp Misc | \$1,114,686 | \$92,766 |
| 305000 Collect & Impounding | \$1,015,696 | (\$185,103) |
| 306000 Lake, River & Other Intakes | \$581,930 | \$0 |
| 309000 Supply Mains | \$5,084,342 | \$0 |
| 310100 Power Generation Equip Othe | \$572,278 | \$0 |
| 311200 Pump Equip Electric | \$9,574,073 | \$79,594 |
| 311300 Pump Equip Diesel | \$594,512 | \$0 |
| 311400 Pump Equip Hydraulic | \$41,371 | \$34,658 |
| 320100 WT Equip Non-Media | \$24,177,128 | \$37,217 |
| 330000 Dist Reservoirs & Standpipe | \$1,599,936 | \$11,298 |
| 330100 Elevated Tanks & Standpipes | \$5,968,281 | (\$2,000) |
| 331001 TD Mains Not Classified by | \$137,405,613 | \$6,212,632 |
| 331100 TD Mains 4in & Less | \$1,914,057 | \$0 |
| 331200 TD Mains 6in to 8in | \$788,849 | \$0 |
| 331300 TD Mains 10in to 16in | \$4,853 | \$0 |
| 331400 TD Mains 18in & Grtr | \$1,139 | \$1,139 |
| 333000 Services | \$32,543,788 | \$2,541,806 |
| 334100 Meters | \$87,406 | \$0 |
| 334110 Meters Bronze Case | \$27,278 | (\$5,451) |
| 334120 Meters Plastic Case | \$1,516,154 | (\$46,500) |
| 334130 Meters Other | \$5,926,519 | \$405,010 |
| 334200 Meter Installations | \$14,235,251 | \$825,466 |
| 335000 Hydrants | \$9,285,839 | \$737,220 |
| 339100 Other P/E Intangible | \$129,631 | \$0 |
| 339600 Other P/E CPS | \$611,071 | \$0 |
| B01 Utility Plant Original Cost | | \$0 |
| 101000 Office Furniture & Equip | | \$0 |
| 340100 Office Furniture & Equip | \$691,898 | \$15,396 |
| 340210 Comp & Periph Mainframe | \$34,479 | \$0 |
| 340220 Comp & Periph Personal | \$1,466,695 | \$195,598 |
| 340230 Comp & Periph Other | \$405,661 | \$12,977 |
| 340300 Computer Software | \$4,486,744 | \$546,448 |
| 340320 Comp Software Personal | \$638,669 | (\$33,675) |
| 340330 Comp Software Other | \$449,057 | (\$7,741) |

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VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS tempd

| Description | 12/31/2005 | DIFF |
|------------------------------------|-------------|-------------|
| 340500 Other Office Equipment | \$168,086 | \$3,966 |
| 341100 Trans Equip Lt Duty Trks | \$1,295,980 | (\$18,273) |
| 341200 Trans Equip Hvy Duty Trks | \$767,900 | \$163,022 |
| 341300 Trans Equip Autos | \$162,694 | \$0 |
| 341400 Trans Equip Other | \$84,479 | \$972 |
| 342000 Stores Equipment | \$35,547 | \$0 |
| 343000 Tools,Shop,Garage Equip | \$802,225 | \$19,301 |
| 344000 Laboratory Equipment | \$839,579 | (\$32,448) |
| 345000 Power Operated Equipment | \$1,530,815 | \$982,817 |
| 346100 Comm Equip Non-Telephone | \$1,908,079 | \$43,457 |
| 347000 Misc Equipment | \$678,464 | \$142,908 |
| 348000 Other Tangible Property | \$138,485 | \$4,703 |
| 354200 WW Struct & Imp Coll | \$69,700 | \$33,573 |
| 371100 WW Pump Equip Elect | \$10,708 | \$0 |
| 101001 Land & Ld Rights SS | | \$0 |
| 303200 Land & Ld Rights SS | \$20,744 | \$20,744 |
| 303300 Land & Ld Rights P | \$9,286 | \$9,286 |
| 303500 Land & Ld Rights TD | \$71,462 | \$71,462 |
| 304400 Struct & Imp TD | \$13,795 | \$13,795 |
| 304700 Struct & Imp Store,Shop,Gar | \$25,137 | \$25,137 |
| 304800 Struct & Imp Misc | \$75,777 | \$75,777 |
| 320100 WT Equip Non-Media | \$2,330,207 | \$2,330,207 |
| 330100 Elevated Tanks & Standpipes | \$686,245 | \$686,245 |
| 331001 TD Mains Not Classified by | \$943,262 | \$943,262 |
| 333000 Services | \$22,283 | \$22,283 |
| 334100 Meters | \$3,556 | \$3,556 |
| 334200 Meter Installations | \$19,005 | \$19,005 |
| 335000 Hydrants | \$3,523 | \$3,523 |
| 340100 Office Furniture & Equip | \$5,658 | \$5,658 |
| 340220 Comp & Periph Personal | \$5,399 | \$5,399 |
| 340300 Computer Software | \$10,319 | \$10,319 |
| 340500 Other Office Equipment | \$4,221 | \$4,221 |
| 341100 Trans Equip Lt Duty Trks | \$58,029 | \$58,029 |
| 343000 Tools,Shop,Garage Equip | \$998 | \$998 |
| 345000 Power Operated Equipment | \$49,450 | \$49,450 |
| 347000 Misc Equipment | \$76,817 | \$76,817 |
| 353500 WW Land & Ld Rights Gen | \$2,250 | \$2,250 |
| 354300 WW Struct & Imp SPP | \$267,213 | \$267,213 |
| 354400 WW Struct & Imp TDP | \$2,110,399 | \$2,110,399 |
| 354500 WW Struct & Imp Gen | \$7,050 | \$7,050 |
| 360000 WW Collection Sewers Forced | \$853,518 | \$853,518 |
| 363000 WW Services Sewer | \$9,550 | \$9,550 |
| 380000 WW TD Equipment | \$17,750 | \$17,750 |
| 390000 WW Office Furniture & Equip | \$5,399 | \$5,399 |
| 390200 WW Computers & Peripheral | \$6,238 | \$6,238 |
| 391100 WW Trans Equip Lt Dty Trks | \$35,144 | \$35,144 |
| 392000 WW Stores Equipment | \$500 | \$500 |
| 393000 WW Tool Shop & Garage Equip | \$24,395 | \$24,395 |
| 395000 WW Power Operated Equip | \$37,141 | \$37,141 |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS tempd

| Description | 12/31/2005 | DIFF |
|--|----------------------|---------------------|
| 396000 WW Communication Equip | \$1,396 | \$1,396 |
| 397000 WW Misc Equipment | \$12,971 | \$12,971 |
| 101099 Completed Const not Classified | | \$0 |
| Completed Const not Classif | \$0 | \$0 |
| 101100 Reg Asset-AFUDC-Debt | | \$0 |
| Reg Asset-AFUDC-Debt | \$272,637 | \$0 |
| 103000 Property Held Future Use | | \$0 |
| Property Held Future Use | \$114,076 | \$0 |
| 104000 Utility Plant Purchased/Sold | | \$0 |
| Utility Plant Purchased/Sol | \$0 | \$0 |
| B01 Utility Plant Original Cost | \$303,733,316 | \$21,155,967 |

| | | |
|---------------------------------------|-----------------------|----------------------|
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| AD UPIS-Acc Depr-Not Classi | (\$51,804,362) | \$7,340,072 |
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| 01 AD UPIS-AccDepr-Oper Bldgs | (\$1,692,144) | (\$1,080,769) |
| 02 AD UPIS-AccDepr-Admin Bldgs | (\$357,437) | (\$150,579) |
| 05 AD UPIS-AccDepr-Infrastruct | (\$11,378,442) | (\$4,617,072) |
| 06 AD UPIS-AccDepr-Op Water Pr | (\$5,406,860) | (\$2,276,553) |
| 07 AD UPIS-AccDepr-Oth Op Equi | (\$2,474,346) | (\$1,087,381) |
| 08 AD UPIS-AccDepr-Office Equi | (\$3,648,151) | (\$1,503,485) |
| 09 AD UPIS-AccDepr-Cap Develop | (\$38,874) | (\$12,958) |
| 108110 AD UPIS-Removal Cost | | \$0 |
| AD UPIS-Removal Cost | \$2,040,605 | \$0 |
| 108115 AD UPIS-Salvage | | \$0 |
| AD UPIS-Salvage | (\$94,978) | \$0 |
| 108120 AD UPIS-Scrap Meters | | \$0 |
| AD UPIS-Scrap Meters | (\$11,147) | (\$2,952) |
| 108122 AD UPIS-Scrap Misc | | \$0 |
| AD UPIS-Scrap Misc | (\$2,109) | (\$1,780) |
| 108135 AD UPIS-Salv Trade-In | | \$0 |
| AD UPIS-Salv Trade-In | (\$16,975) | \$0 |
| 108140 AD UPIS-Salv Sale | | \$0 |
| AD UPIS-Salv Sale | (\$2,491) | \$0 |
| 108145 AD UPIS-Orig Cost-Not Classifd | | \$0 |
| AD UPIS-Orig Cost-Not Class | \$6,105,723 | \$548,855 |
| 108190 Acc Depr Reg Asset | | \$0 |
| Acc Depr Reg Asset | (\$89,689) | (\$6,900) |
| 110100 Acc Amort Util Plt Svc | | \$0 |
| Acc Amort Util Plt Svc | (\$7,674) | \$0 |
| B03 Accumulated Depreciation | (\$68,879,351) | (\$2,851,502) |

FORM ID: PL000USR
 VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
 created in MASTERGL directory; BOZBS temp

| Description | 12/31/2004 | DIFF |
|------------------------------------|---------------|-------------|
| B01 Utility Plant Original Cost | | |
| 101000 Organization | | |
| 301000 Organization | \$25,184 | \$2,164 |
| 302000 Franchises | \$70,261 | \$0 |
| 303200 Land & Ld Rights SS | \$335,222 | \$0 |
| 303300 Land & Ld Rights P | \$82,541 | \$0 |
| 303400 Land & Ld Rights WT | \$68,164 | \$0 |
| 303500 Land & Ld Rights TD | \$3,887,080 | \$239,953 |
| 304100 Struct & Imp SS | \$803,629 | \$119,404 |
| 304200 Struct & Imp P | \$4,441,092 | (\$200) |
| 304300 Struct & Imp WT | \$8,241,507 | \$279,942 |
| 304400 Struct & Imp TD | \$724,970 | \$0 |
| 304600 Struct & Imp Offices | \$3,865,099 | \$14,508 |
| 304700 Struct & Imp Store,Shop,Gar | \$991,015 | \$0 |
| 304800 Struct & Imp Misc | \$1,021,920 | \$687,149 |
| 305000 Collect & Impounding | \$1,200,799 | \$187,528 |
| 306000 Lake, River & Other Intakes | \$581,930 | \$0 |
| 309000 Supply Mains | \$5,084,342 | \$0 |
| 310100 Power Generation Equip Othe | \$572,278 | \$0 |
| 311200 Pump Equip Electric | \$9,494,479 | \$0 |
| 311300 Pump Equip Diesel | \$594,512 | \$0 |
| 311400 Pump Equip Hydraulic | \$6,713 | \$6,713 |
| 320100 WT Equip Non-Media | \$24,139,911 | \$301,958 |
| 330000 Dist Reservoirs & Standpipe | \$1,588,638 | \$1,589,793 |
| 330100 Elevated Tanks & Standpipes | \$5,970,281 | (\$200) |
| 331001 TD Mains Not Classified by | \$131,192,981 | \$4,652,564 |
| 331100 TD Mains 4in & Less | \$1,914,057 | (\$6,279) |
| 331200 TD Mains 6in to 8in | \$788,849 | \$0 |
| 331300 TD Mains 10in to 16in | \$4,853 | \$0 |
| 331400 TD Mains 18in & Grtr | \$0 | \$0 |
| 333000 Services | \$30,001,982 | \$2,048,087 |
| 334100 Meters | \$87,406 | \$0 |
| 334110 Meters Bronze Case | \$32,729 | (\$386) |
| 334120 Meters Plastic Case | \$1,562,654 | (\$27,257) |
| 334130 Meters Other | \$5,521,509 | \$1,197,129 |
| 334200 Meter Installations | \$13,409,785 | \$695,496 |
| 335000 Hydrants | \$8,548,619 | \$548,406 |
| 339100 Other P/E Intangible | \$129,631 | \$0 |
| 339600 Other P/E CPS | \$611,071 | \$0 |
| B01 Utility Plant Original Cost | | \$0 |
| 101000 Office Furniture & Equip | | \$0 |
| 340100 Office Furniture & Equip | \$676,502 | \$3,903 |
| 340210 Comp & Periph Mainframe | \$34,479 | \$0 |
| 340220 Comp & Periph Personal | \$1,271,097 | (\$35,633) |
| 340230 Comp & Periph Other | \$392,684 | \$78,091 |
| 340300 Computer Software | \$3,940,296 | \$45,257 |
| 340320 Comp Software Personal | \$672,344 | \$0 |
| 340330 Comp Software Other | \$456,798 | \$175,837 |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS temp

| Description | 12/31/2004 | DIFF |
|------------------------------------|-------------|------------|
| 340500 Other Office Equipment | \$164,120 | \$0 |
| 341100 Trans Equip Lt Duty Trks | \$1,314,253 | (\$27,211) |
| 341200 Trans Equip Hvy Duty Trks | \$604,878 | \$0 |
| 341300 Trans Equip Autos | \$162,694 | \$16,175 |
| 341400 Trans Equip Other | \$83,507 | \$59,337 |
| 342000 Stores Equipment | \$35,547 | \$0 |
| 343000 Tools,Shop,Garage Equip | \$782,924 | (\$7,823) |
| 344000 Laboratory Equipment | \$872,027 | \$0 |
| 345000 Power Operated Equipment | \$547,998 | \$0 |
| 346100 Comm Equip Non-Telephone | \$1,864,622 | \$8,683 |
| 347000 Misc Equipment | \$535,556 | \$18,886 |
| 348000 Other Tangible Property | \$133,782 | \$5,604 |
| 354200 WW Struct & Imp Coll | \$36,127 | (\$4,000) |
| 371100 WW Pump Equip Elect | \$10,708 | \$0 |
| 101001 Land & Ld Rights SS | | \$0 |
| 303200 Land & Ld Rights SS | \$0 | \$0 |
| 303300 Land & Ld Rights P | \$0 | \$0 |
| 303500 Land & Ld Rights TD | \$0 | \$0 |
| 304400 Struct & Imp TD | \$0 | \$0 |
| 304700 Struct & Imp Store,Shop,Gar | \$0 | \$0 |
| 304800 Struct & Imp Misc | \$0 | \$0 |
| 320100 WT Equip Non-Media | \$0 | \$0 |
| 330100 Elevated Tanks & Standpipes | \$0 | \$0 |
| 331001 TD Mains Not Classified by | \$0 | \$0 |
| 333000 Services | \$0 | \$0 |
| 334100 Meters | \$0 | \$0 |
| 334200 Meter Installations | \$0 | \$0 |
| 335000 Hydrants | \$0 | \$0 |
| 340100 Office Furniture & Equip | \$0 | \$0 |
| 340220 Comp & Periph Personal | \$0 | \$0 |
| 340300 Computer Software | \$0 | \$0 |
| 340500 Other Office Equipment | \$0 | \$0 |
| 341100 Trans Equip Lt Duty Trks | \$0 | \$0 |
| 343000 Tools,Shop,Garage Equip | \$0 | \$0 |
| 345000 Power Operated Equipment | \$0 | \$0 |
| 347000 Misc Equipment | \$0 | \$0 |
| 353500 WW Land & Ld Rights Gen | \$0 | \$0 |
| 354300 WW Struct & Imp SPP | \$0 | \$0 |
| 354400 WW Struct & Imp TDP | \$0 | \$0 |
| 354500 WW Struct & Imp Gen | \$0 | \$0 |
| 360000 WW Collection Sewers Forced | \$0 | \$0 |
| 363000 WW Services Sewer | \$0 | \$0 |
| 380000 WW TD Equipment | \$0 | \$0 |
| 390000 WW Office Furniture & Equip | \$0 | \$0 |
| 390200 WW Computers & Peripheral | \$0 | \$0 |
| 391100 WW Trans Equip Lt Dty Trks | \$0 | \$0 |
| 392000 WW Stores Equipment | \$0 | \$0 |
| 393000 WW Tool Shop & Garage Equip | \$0 | \$0 |
| 395000 WW Power Operated Equip | \$0 | \$0 |

FORM ID: PL000USR
 VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
 created in MASTERGL directory; BOZBS temp

| Description | 12/31/2004 | DIFF |
|--|----------------------|---------------------|
| 396000 WW Communication Equip | \$0 | \$0 |
| 397000 WW Misc Equipment | \$0 | \$0 |
| 101099 Completed Const not Classified | | \$0 |
| Completed Const not Classif | \$0 | \$3,398 |
| 101100 Reg Asset-AFUDC-Debt | | \$0 |
| Reg Asset-AFUDC-Debt | \$272,637 | \$0 |
| 103000 Property Held Future Use | | \$0 |
| Property Held Future Use | \$114,076 | \$0 |
| 104000 Utility Plant Purchased/Sold | | \$0 |
| Utility Plant Purchased/Sol | \$0 | \$0 |
| B01 Utility Plant Original Cost | \$282,577,349 | \$12,876,976 |

| | | |
|---------------------------------------|-----------------------|----------------------|
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| AD UPIS-Acc Depr-Not Classi | (\$59,144,434) | \$0 |
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| 01 AD UPIS-AccDepr-Oper Bldgs | (\$611,375) | (\$311,739) |
| 02 AD UPIS-AccDepr-Admin Bldgs | (\$206,858) | (\$112,308) |
| 05 AD UPIS-AccDepr-Infrastruct | (\$6,761,370) | (\$3,493,548) |
| 06 AD UPIS-AccDepr-Op Water Pr | (\$3,130,307) | (\$1,580,137) |
| 07 AD UPIS-AccDepr-Oth Op Equi | (\$1,386,965) | (\$695,092) |
| 08 AD UPIS-AccDepr-Office Equi | (\$2,144,666) | (\$1,368,943) |
| 09 AD UPIS-AccDepr-Cap Develop | (\$25,916) | (\$12,958) |
| 108110 AD UPIS-Removal Cost | | \$0 |
| AD UPIS-Removal Cost | \$2,040,605 | \$357,425 |
| 108115 AD UPIS-Salvage | | \$0 |
| AD UPIS-Salvage | (\$94,978) | \$0 |
| 108120 AD UPIS-Scrap Meters | | \$0 |
| AD UPIS-Scrap Meters | (\$8,195) | (\$1,122) |
| 108122 AD UPIS-Scrap Misc | | \$0 |
| AD UPIS-Scrap Misc | (\$329) | (\$329) |
| 108135 AD UPIS-Salv Trade-In | | \$0 |
| AD UPIS-Salv Trade-In | (\$16,975) | \$0 |
| 108140 AD UPIS-Salv Sale | | \$0 |
| AD UPIS-Salv Sale | (\$2,491) | (\$378) |
| 108145 AD UPIS-Orig Cost-Not Classifd | | \$0 |
| AD UPIS-Orig Cost-Not Class | \$5,556,868 | \$481,352 |
| 108190 Acc Depr Reg Asset | | \$0 |
| Acc Depr Reg Asset | (\$82,789) | (\$6,900) |
| 110100 Acc Amort Util Plt Svc | | \$0 |
| Acc Amort Util Plt Svc | (\$7,674) | \$0 |
| B03 Accumulated Depreciation | (\$66,027,849) | (\$6,744,677) |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS temp

| Description | 12/31/2003 | DIFF |
|------------------------------------|---------------|-------------|
| B01 Utility Plant Original Cost | | |
| 101000 Organization | | |
| 301000 Organization | \$23,020 | \$0 |
| 302000 Franchises | \$70,261 | \$0 |
| 303200 Land & Ld Rights SS | \$335,222 | \$0 |
| 303300 Land & Ld Rights P | \$82,541 | \$0 |
| 303400 Land & Ld Rights WT | \$68,164 | \$0 |
| 303500 Land & Ld Rights TD | \$3,647,127 | \$97,576 |
| 304100 Struct & Imp SS | \$684,225 | \$371,326 |
| 304200 Struct & Imp P | \$4,441,292 | \$0 |
| 304300 Struct & Imp WT | \$7,961,565 | \$51,690 |
| 304400 Struct & Imp TD | \$724,970 | \$0 |
| 304600 Struct & Imp Offices | \$3,850,591 | (\$30,657) |
| 304700 Struct & Imp Store,Shop,Gar | \$991,015 | \$0 |
| 304800 Struct & Imp Misc | \$334,771 | \$14,695 |
| 305000 Collect & Impounding | \$1,013,271 | \$0 |
| 306000 Lake, River & Other Intakes | \$581,930 | \$0 |
| 309000 Supply Mains | \$5,084,342 | \$0 |
| 310100 Power Generation Equip Othe | \$572,278 | \$14,084 |
| 311200 Pump Equip Electric | \$9,494,479 | \$70,423 |
| 311300 Pump Equip Diesel | \$594,512 | \$0 |
| 311400 Pump Equip Hydraulic | \$0 | \$0 |
| 320100 WT Equip Non-Media | \$23,837,953 | \$1,454,243 |
| 330000 Dist Reservoirs & Standpipe | (\$1,155) | (\$1,155) |
| 330100 Elevated Tanks & Standpipes | \$5,970,481 | (\$29,652) |
| 331001 TD Mains Not Classified by | \$126,540,417 | \$7,185,179 |
| 331100 TD Mains 4in & Less | \$1,920,336 | \$12,939 |
| 331200 TD Mains 6in to 8in | \$788,849 | \$0 |
| 331300 TD Mains 10in to 16in | \$4,853 | \$0 |
| 331400 TD Mains 18in & Grtr | \$0 | \$0 |
| 333000 Services | \$27,953,895 | \$2,295,429 |
| 334100 Meters | \$87,406 | \$30,783 |
| 334110 Meters Bronze Case | \$33,115 | (\$550) |
| 334120 Meters Plastic Case | \$1,589,911 | (\$157,987) |
| 334130 Meters Other | \$4,324,380 | \$740,759 |
| 334200 Meter Installations | \$12,714,289 | \$588,211 |
| 335000 Hydrants | \$8,000,213 | \$554,711 |
| 339100 Other P/E Intangible | \$129,631 | \$0 |
| 339600 Other P/E CPS | \$611,071 | \$0 |
| B01 Utility Plant Original Cost | | \$0 |
| 101000 Office Furniture & Equip | | \$0 |
| 340100 Office Furniture & Equip | \$672,599 | \$6,340 |
| 340210 Comp & Periph Mainframe | \$34,479 | \$0 |
| 340220 Comp & Periph Personal | \$1,306,730 | (\$206,047) |
| 340230 Comp & Periph Other | \$314,593 | (\$16,110) |
| 340300 Computer Software | \$3,895,039 | \$3,038,204 |
| 340320 Comp Software Personal | \$672,344 | \$0 |
| 340330 Comp Software Other | \$280,961 | \$149,832 |

FORM ID: PL000USR
 VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
 created in MASTERGL directory; BOZBS temp

| Description | 12/31/2003 | DIFF |
|------------------------------------|-------------|------------|
| 340500 Other Office Equipment | \$164,120 | \$0 |
| 341100 Trans Equip Lt Duty Trks | \$1,341,464 | (\$53,020) |
| 341200 Trans Equip Hvy Duty Trks | \$604,878 | \$0 |
| 341300 Trans Equip Autos | \$146,519 | (\$2,900) |
| 341400 Trans Equip Other | \$24,170 | \$9,088 |
| 342000 Stores Equipment | \$35,547 | \$0 |
| 343000 Tools,Shop,Garage Equip | \$790,747 | \$0 |
| 344000 Laboratory Equipment | \$872,027 | \$0 |
| 345000 Power Operated Equipment | \$547,998 | \$20,755 |
| 346100 Comm Equip Non-Telephone | \$1,855,939 | \$45,153 |
| 347000 Misc Equipment | \$516,670 | \$59,059 |
| 348000 Other Tangible Property | \$128,178 | \$0 |
| 354200 WW Struct & Imp Coll | \$40,127 | \$0 |
| 371100 WW Pump Equip Elect | \$10,708 | \$0 |
| 101001 Land & Ld Rights SS | | \$0 |
| 303200 Land & Ld Rights SS | \$0 | \$0 |
| 303300 Land & Ld Rights P | \$0 | \$0 |
| 303500 Land & Ld Rights TD | \$0 | \$0 |
| 304400 Struct & Imp TD | \$0 | \$0 |
| 304700 Struct & Imp Store,Shop,Gar | \$0 | \$0 |
| 304800 Struct & Imp Misc | \$0 | \$0 |
| 320100 WT Equip Non-Media | \$0 | \$0 |
| 330100 Elevated Tanks & Standpipes | \$0 | \$0 |
| 331001 TD Mains Not Classified by | \$0 | \$0 |
| 333000 Services | \$0 | \$0 |
| 334100 Meters | \$0 | \$0 |
| 334200 Meter Installations | \$0 | \$0 |
| 335000 Hydrants | \$0 | \$0 |
| 340100 Office Furniture & Equip | \$0 | \$0 |
| 340220 Comp & Periph Personal | \$0 | \$0 |
| 340300 Computer Software | \$0 | \$0 |
| 340500 Other Office Equipment | \$0 | \$0 |
| 341100 Trans Equip Lt Duty Trks | \$0 | \$0 |
| 343000 Tools,Shop,Garage Equip | \$0 | \$0 |
| 345000 Power Operated Equipment | \$0 | \$0 |
| 347000 Misc Equipment | \$0 | \$0 |
| 353500 WW Land & Ld Rights Gen | \$0 | \$0 |
| 354300 WW Struct & Imp SPP | \$0 | \$0 |
| 354400 WW Struct & Imp TDP | \$0 | \$0 |
| 354500 WW Struct & Imp Gen | \$0 | \$0 |
| 360000 WW Collection Sewers Forced | \$0 | \$0 |
| 363000 WW Services Sewer | \$0 | \$0 |
| 380000 WW TD Equipment | \$0 | \$0 |
| 390000 WW Office Furniture & Equip | \$0 | \$0 |
| 390200 WW Computers & Peripheral | \$0 | \$0 |
| 391100 WW Trans Equip Lt Dty Trks | \$0 | \$0 |
| 392000 WW Stores Equipment | \$0 | \$0 |
| 393000 WW Tool Shop & Garage Equip | \$0 | \$0 |
| 395000 WW Power Operated Equip | \$0 | \$0 |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS temp

| Description | 12/31/2003 | DIFF |
|--|----------------------|---------------------|
| 396000 WW Communication Equip | \$0 | \$0 |
| 397000 WW Misc Equipment | \$0 | \$0 |
| 101099 Completed Const not Classified | | \$0 |
| Completed Const not Classif | (\$3,398) | (\$131,232) |
| 101100 Reg Asset-AFUDC-Debt | | \$0 |
| Reg Asset-AFUDC-Debt | \$272,637 | \$0 |
| 103000 Property Held Future Use | | \$0 |
| Property Held Future Use | \$114,076 | \$0 |
| 104000 Utility Plant Purchased/Sold | | \$0 |
| Utility Plant Purchased/Sol | \$0 | \$0 |
| B01 Utility Plant Original Cost | \$269,700,373 | \$16,181,169 |

| | | |
|---------------------------------------|-----------------------|----------------------|
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| AD UPIS-Acc Depr-Not Classi | (\$59,144,434) | \$0 |
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| 01 AD UPIS-AccDepr-Oper Bldgs | (\$299,636) | (\$299,636) |
| 02 AD UPIS-AccDepr-Admin Bldgs | (\$94,550) | (\$94,550) |
| 05 AD UPIS-AccDepr-Infrastruct | (\$3,267,822) | (\$3,267,822) |
| 06 AD UPIS-AccDepr-Op Water Pr | (\$1,550,170) | (\$1,550,170) |
| 07 AD UPIS-AccDepr-Oth Op Equi | (\$691,873) | (\$691,873) |
| 08 AD UPIS-AccDepr-Office Equi | (\$775,723) | (\$775,723) |
| 09 AD UPIS-AccDepr-Cap Develop | (\$12,958) | (\$12,958) |
| 108110 AD UPIS-Removal Cost | | \$0 |
| AD UPIS-Removal Cost | \$1,683,180 | \$343,717 |
| 108115 AD UPIS-Salvage | | \$0 |
| AD UPIS-Salvage | (\$94,978) | (\$13,321) |
| 108120 AD UPIS-Scrap Meters | | \$0 |
| AD UPIS-Scrap Meters | (\$7,073) | \$0 |
| 108122 AD UPIS-Scrap Misc | | \$0 |
| AD UPIS-Scrap Misc | \$0 | \$0 |
| 108135 AD UPIS-Salv Trade-In | | \$0 |
| AD UPIS-Salv Trade-In | (\$16,975) | \$0 |
| 108140 AD UPIS-Salv Sale | | \$0 |
| AD UPIS-Salv Sale | (\$2,113) | (\$133) |
| 108145 AD UPIS-Orig Cost-Not Classifd | | \$0 |
| AD UPIS-Orig Cost-Not Class | \$5,075,516 | \$1,329,011 |
| 108190 Acc Depr Reg Asset | | \$0 |
| Acc Depr Reg Asset | (\$75,889) | (\$6,900) |
| 110100 Acc Amort Util Plt Svc | | \$0 |
| Acc Amort Util Plt Svc | (\$7,674) | \$0 |
| B03 Accumulated Depreciation | (\$59,283,172) | (\$5,040,358) |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS temp

| Description | 12/31/2002 | DIFF |
|------------------------------------|---------------|-------------|
| B01 Utility Plant Original Cost | | |
| 101000 Organization | | |
| 301000 Organization | \$23,020 | \$0 |
| 302000 Franchises | \$70,261 | \$0 |
| 303200 Land & Ld Rights SS | \$335,222 | \$0 |
| 303300 Land & Ld Rights P | \$82,541 | \$750 |
| 303400 Land & Ld Rights WT | \$68,164 | \$0 |
| 303500 Land & Ld Rights TD | \$3,549,551 | \$61,304 |
| 304100 Struct & Imp SS | \$312,899 | \$176,032 |
| 304200 Struct & Imp P | \$4,441,292 | \$17,867 |
| 304300 Struct & Imp WT | \$7,909,875 | \$381,605 |
| 304400 Struct & Imp TD | \$724,970 | \$23,986 |
| 304600 Struct & Imp Offices | \$3,881,248 | \$23,772 |
| 304700 Struct & Imp Store,Shop,Gar | \$991,015 | \$84,736 |
| 304800 Struct & Imp Misc | \$320,076 | \$52,892 |
| 305000 Collect & Impounding | \$1,013,271 | \$0 |
| 306000 Lake, River & Other Intakes | \$581,930 | \$243,771 |
| 309000 Supply Mains | \$5,084,342 | \$14,520 |
| 310100 Power Generation Equip Othe | \$558,194 | (\$1,650) |
| 311200 Pump Equip Electric | \$9,424,056 | \$92,566 |
| 311300 Pump Equip Diesel | \$594,512 | \$0 |
| 311400 Pump Equip Hydraulic | \$0 | \$0 |
| 320100 WT Equip Non-Media | \$22,383,710 | \$60,861 |
| 330000 Dist Reservoirs & Standpipe | \$0 | \$0 |
| 330100 Elevated Tanks & Standpipes | \$6,000,133 | \$68,101 |
| 331001 TD Mains Not Classified by | \$119,355,238 | \$6,898,881 |
| 331100 TD Mains 4in & Less | \$1,907,397 | \$171,861 |
| 331200 TD Mains 6in to 8in | \$788,849 | \$6,416 |
| 331300 TD Mains 10in to 16in | \$4,853 | \$4,853 |
| 331400 TD Mains 18in & Grtr | \$0 | \$0 |
| 333000 Services | \$25,658,466 | \$1,884,484 |
| 334100 Meters | \$56,623 | \$56,623 |
| 334110 Meters Bronze Case | \$33,665 | (\$1,267) |
| 334120 Meters Plastic Case | \$1,747,898 | (\$40,801) |
| 334130 Meters Other | \$3,583,621 | \$797,780 |
| 334200 Meter Installations | \$12,126,078 | \$522,192 |
| 335000 Hydrants | \$7,445,502 | \$456,220 |
| 339100 Other P/E Intangible | \$129,631 | \$3,838 |
| 339600 Other P/E CPS | \$611,071 | \$0 |
| | | \$0 |
| B01 Utility Plant Original Cost | | \$0 |
| 101000 Office Furniture & Equip | | \$0 |
| 340100 Office Furniture & Equip | \$666,259 | \$4,708 |
| 340210 Comp & Periph Mainframe | \$34,479 | \$0 |
| 340220 Comp & Periph Personal | \$1,512,777 | \$57,212 |
| 340230 Comp & Periph Other | \$330,703 | \$40,196 |
| 340300 Computer Software | \$856,835 | \$0 |
| 340320 Comp Software Personal | \$672,344 | \$0 |
| 340330 Comp Software Other | \$131,129 | \$0 |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS temp

| Description | 12/31/2002 | DIFF |
|------------------------------------|-------------|------------|
| 340500 Other Office Equipment | \$164,120 | \$18,687 |
| 341100 Trans Equip Lt Duty Trks | \$1,394,484 | \$164,541 |
| 341200 Trans Equip Hvy Duty Trks | \$604,878 | \$0 |
| 341300 Trans Equip Autos | \$149,419 | (\$12,116) |
| 341400 Trans Equip Other | \$15,082 | \$9,736 |
| 342000 Stores Equipment | \$35,547 | \$0 |
| 343000 Tools,Shop,Garage Equip | \$790,747 | \$7,014 |
| 344000 Laboratory Equipment | \$872,027 | \$214,194 |
| 345000 Power Operated Equipment | \$527,243 | \$5,453 |
| 346100 Comm Equip Non-Telephone | \$1,810,786 | \$194,719 |
| 347000 Misc Equipment | \$457,611 | \$127,259 |
| 348000 Other Tangible Property | \$128,178 | \$10,218 |
| 354200 WW Struct & Imp Coll | \$40,127 | \$0 |
| 371100 WW Pump Equip Elect | \$10,708 | \$0 |
| 101001 Land & Ld Rights SS | | \$0 |
| 303200 Land & Ld Rights SS | \$0 | \$0 |
| 303300 Land & Ld Rights P | \$0 | \$0 |
| 303500 Land & Ld Rights TD | \$0 | \$0 |
| 304400 Struct & Imp TD | \$0 | \$0 |
| 304700 Struct & Imp Store,Shop,Gar | \$0 | \$0 |
| 304800 Struct & Imp Misc | \$0 | \$0 |
| 320100 WT Equip Non-Media | \$0 | \$0 |
| 330100 Elevated Tanks & Standpipes | \$0 | \$0 |
| 331001 TD Mains Not Classified by | \$0 | \$0 |
| 333000 Services | \$0 | \$0 |
| 334100 Meters | \$0 | \$0 |
| 334200 Meter Installations | \$0 | \$0 |
| 335000 Hydrants | \$0 | \$0 |
| 340100 Office Furniture & Equip | \$0 | \$0 |
| 340220 Comp & Periph Personal | \$0 | \$0 |
| 340300 Computer Software | \$0 | \$0 |
| 340500 Other Office Equipment | \$0 | \$0 |
| 341100 Trans Equip Lt Duty Trks | \$0 | \$0 |
| 343000 Tools,Shop,Garage Equip | \$0 | \$0 |
| 345000 Power Operated Equipment | \$0 | \$0 |
| 347000 Misc Equipment | \$0 | \$0 |
| 353500 WW Land & Ld Rights Gen | \$0 | \$0 |
| 354300 WW Struct & Imp SPP | \$0 | \$0 |
| 354400 WW Struct & Imp TDP | \$0 | \$0 |
| 354500 WW Struct & Imp Gen | \$0 | \$0 |
| 360000 WW Collection Sewers Forced | \$0 | \$0 |
| 363000 WW Services Sewer | \$0 | \$0 |
| 380000 WW TD Equipment | \$0 | \$0 |
| 390000 WW Office Furniture & Equip | \$0 | \$0 |
| 390200 WW Computers & Peripheral | \$0 | \$0 |
| 391100 WW Trans Equip Lt Dty Trks | \$0 | \$0 |
| 392000 WW Stores Equipment | \$0 | \$0 |
| 393000 WW Tool Shop & Garage Equip | \$0 | \$0 |
| 395000 WW Power Operated Equip | \$0 | \$0 |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS temp

| Description | 12/31/2002 | DIFF |
|--|----------------------|---------------------|
| 396000 WW Communication Equip | \$0 | \$0 |
| 397000 WW Misc Equipment | \$0 | \$0 |
| 101099 Completed Const not Classified | | \$0 |
| Completed Const not Classif | \$127,834 | (\$3,398) |
| 101100 Reg Asset-AFUDC-Debt | | \$0 |
| Reg Asset-AFUDC-Debt | \$272,637 | \$0 |
| 103000 Property Held Future Use | | \$0 |
| Property Held Future Use | \$114,076 | \$0 |
| 104000 Utility Plant Purchased/Sold | | \$0 |
| Utility Plant Purchased/Sol | \$0 | \$0 |
| B01 Utility Plant Original Cost | \$253,519,204 | \$12,900,616 |

| | | |
|---------------------------------------|-----------------------|----------------------|
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| AD UPIS-Acc Depr-Not Classi | (\$59,144,434) | (\$6,753,486) |
| B03 Accumulated Depreciation | | \$0 |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 |
| 01 AD UPIS-AccDepr-Oper Bldgs | \$0 | \$0 |
| 02 AD UPIS-AccDepr-Admin Bldgs | \$0 | \$0 |
| 05 AD UPIS-AccDepr-Infrastruct | \$0 | \$0 |
| 06 AD UPIS-AccDepr-Op Water Pr | \$0 | \$0 |
| 07 AD UPIS-AccDepr-Oth Op Equi | \$0 | \$0 |
| 08 AD UPIS-AccDepr-Office Equi | \$0 | \$0 |
| 09 AD UPIS-AccDepr-Cap Develop | \$0 | \$0 |
| 108110 AD UPIS-Removal Cost | | \$0 |
| AD UPIS-Removal Cost | \$1,339,463 | \$520,376 |
| 108115 AD UPIS-Salvage | | \$0 |
| AD UPIS-Salvage | (\$81,657) | (\$38,602) |
| 108120 AD UPIS-Scrap Meters | | \$0 |
| AD UPIS-Scrap Meters | (\$7,073) | (\$3,004) |
| 108122 AD UPIS-Scrap Misc | | \$0 |
| AD UPIS-Scrap Misc | \$0 | \$0 |
| 108135 AD UPIS-Salv Trade-In | | \$0 |
| AD UPIS-Salv Trade-In | (\$16,975) | \$0 |
| 108140 AD UPIS-Salv Sale | | \$0 |
| AD UPIS-Salv Sale | (\$1,980) | (\$455) |
| 108145 AD UPIS-Orig Cost-Not Classifd | | \$0 |
| AD UPIS-Orig Cost-Not Class | \$3,746,505 | \$820,049 |
| 108190 Acc Depr Reg Asset | | \$0 |
| Acc Depr Reg Asset | (\$68,989) | (\$6,900) |
| 110100 Acc Amort Util Plt Svc | | \$0 |
| Acc Amort Util Plt Svc | (\$7,674) | \$0 |
| B03 Accumulated Depreciation | (\$54,242,814) | (\$5,462,022) |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS temp

| Description | 12/31/2001 | DIFF | 12/31/2000 |
|------------------------------------|---------------|-------------|---------------|
| B01 Utility Plant Original Cost | | | |
| 101000 Organization | | | |
| 301000 Organization | \$23,020 | \$0 | \$23,020 |
| 302000 Franchises | \$70,261 | \$0 | \$70,261 |
| 303200 Land & Ld Rights SS | \$335,222 | \$12,389 | \$322,833 |
| 303300 Land & Ld Rights P | \$81,791 | \$0 | \$81,791 |
| 303400 Land & Ld Rights WT | \$68,164 | \$0 | \$68,164 |
| 303500 Land & Ld Rights TD | \$3,488,247 | \$152,076 | \$3,336,171 |
| 304100 Struct & Imp SS | \$136,867 | \$38,882 | \$97,985 |
| 304200 Struct & Imp P | \$4,423,425 | (\$4,791) | \$4,428,216 |
| 304300 Struct & Imp WT | \$7,528,270 | \$898 | \$7,527,372 |
| 304400 Struct & Imp TD | \$700,984 | \$0 | \$700,984 |
| 304600 Struct & Imp Offices | \$3,857,476 | \$31,563 | \$3,825,913 |
| 304700 Struct & Imp Store,Shop,Gar | \$906,279 | \$3,589 | \$902,690 |
| 304800 Struct & Imp Misc | \$267,184 | \$8,415 | \$258,769 |
| 305000 Collect & Impounding | \$1,013,271 | \$0 | \$1,013,271 |
| 306000 Lake, River & Other Intakes | \$338,159 | \$0 | \$338,159 |
| 309000 Supply Mains | \$5,069,822 | \$0 | \$5,069,822 |
| 310100 Power Generation Equip Othe | \$559,844 | \$0 | \$559,844 |
| 311200 Pump Equip Electric | \$9,331,490 | \$213,259 | \$9,118,231 |
| 311300 Pump Equip Diesel | \$594,512 | \$0 | \$594,512 |
| 311400 Pump Equip Hydraulic | \$0 | \$0 | \$0 |
| 320100 WT Equip Non-Media | \$22,322,849 | \$538,192 | \$21,784,657 |
| 330000 Dist Reservoirs & Standpipe | \$0 | \$0 | \$0 |
| 330100 Elevated Tanks & Standpipes | \$5,932,032 | \$938,261 | \$4,993,771 |
| 331001 TD Mains Not Classified by | \$112,456,357 | \$4,268,615 | \$108,187,742 |
| 331100 TD Mains 4in & Less | \$1,735,536 | \$1,735,536 | \$0 |
| 331200 TD Mains 6in to 8in | \$782,433 | \$782,433 | \$0 |
| 331300 TD Mains 10in to 16in | \$0 | \$0 | \$0 |
| 331400 TD Mains 18in & Grtr | \$0 | \$0 | \$0 |
| 333000 Services | \$23,773,982 | \$2,058,578 | \$21,715,404 |
| 334100 Meters | \$0 | \$0 | \$0 |
| 334110 Meters Bronze Case | \$34,932 | \$0 | \$34,932 |
| 334120 Meters Plastic Case | \$1,788,699 | \$297,936 | \$1,490,763 |
| 334130 Meters Other | \$2,785,841 | \$853,197 | \$1,932,644 |
| 334200 Meter Installations | \$11,603,886 | \$586,130 | \$11,017,756 |
| 335000 Hydrants | \$6,989,282 | \$388,718 | \$6,600,564 |
| 339100 Other P/E Intangible | \$125,793 | \$0 | \$125,793 |
| 339600 Other P/E CPS | \$611,071 | \$233,727 | \$377,344 |
| | | \$0 | |
| B01 Utility Plant Original Cost | | \$0 | |
| 101000 Office Furniture & Equip | | \$0 | |
| 340100 Office Furniture & Equip | \$661,551 | \$7,347 | \$654,204 |
| 340210 Comp & Periph Mainframe | \$34,479 | \$7,184 | \$27,295 |
| 340220 Comp & Periph Personal | \$1,455,565 | \$141,520 | \$1,314,045 |
| 340230 Comp & Periph Other | \$290,507 | \$0 | \$290,507 |
| 340300 Computer Software | \$856,835 | \$0 | \$856,835 |
| 340320 Comp Software Personal | \$672,344 | \$1,497 | \$670,847 |
| 340330 Comp Software Other | \$131,129 | \$15,258 | \$115,871 |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS temp

| Description | 12/31/2001 | DIFF | 12/31/2000 |
|------------------------------------|-------------|-----------|-------------|
| 340500 Other Office Equipment | \$145,433 | \$4,991 | \$140,442 |
| 341100 Trans Equip Lt Duty Trks | \$1,229,943 | \$2,952 | \$1,226,991 |
| 341200 Trans Equip Hvy Duty Trks | \$604,878 | \$125,670 | \$479,208 |
| 341300 Trans Equip Autos | \$161,535 | \$0 | \$161,535 |
| 341400 Trans Equip Other | \$5,346 | \$2,500 | \$2,846 |
| 342000 Stores Equipment | \$35,547 | \$0 | \$35,547 |
| 343000 Tools,Shop,Garage Equip | \$783,733 | \$19,292 | \$764,441 |
| 344000 Laboratory Equipment | \$657,833 | \$71,764 | \$586,069 |
| 345000 Power Operated Equipment | \$521,790 | \$35,704 | \$486,086 |
| 346100 Comm Equip Non-Telephone | \$1,616,067 | \$37,124 | \$1,578,943 |
| 347000 Misc Equipment | \$330,352 | \$0 | \$330,352 |
| 348000 Other Tangible Property | \$117,960 | \$0 | \$117,960 |
| 354200 WW Struct & Imp Coll | \$40,127 | \$0 | \$40,127 |
| 371100 WW Pump Equip Elect | \$10,708 | \$0 | \$10,708 |
| 101001 Land & Ld Rights SS | | \$0 | \$0 |
| 303200 Land & Ld Rights SS | \$0 | \$0 | \$0 |
| 303300 Land & Ld Rights P | \$0 | \$0 | \$0 |
| 303500 Land & Ld Rights TD | \$0 | \$0 | \$0 |
| 304400 Struct & Imp TD | \$0 | \$0 | \$0 |
| 304700 Struct & Imp Store,Shop,Gar | \$0 | \$0 | \$0 |
| 304800 Struct & Imp Misc | \$0 | \$0 | \$0 |
| 320100 WT Equip Non-Media | \$0 | \$0 | \$0 |
| 330100 Elevated Tanks & Standpipes | \$0 | \$0 | \$0 |
| 331001 TD Mains Not Classified by | \$0 | \$0 | \$0 |
| 333000 Services | \$0 | \$0 | \$0 |
| 334100 Meters | \$0 | \$0 | \$0 |
| 334200 Meter Installations | \$0 | \$0 | \$0 |
| 335000 Hydrants | \$0 | \$0 | \$0 |
| 340100 Office Furniture & Equip | \$0 | \$0 | \$0 |
| 340220 Comp & Periph Personal | \$0 | \$0 | \$0 |
| 340300 Computer Software | \$0 | \$0 | \$0 |
| 340500 Other Office Equipment | \$0 | \$0 | \$0 |
| 341100 Trans Equip Lt Duty Trks | \$0 | \$0 | \$0 |
| 343000 Tools,Shop,Garage Equip | \$0 | \$0 | \$0 |
| 345000 Power Operated Equipment | \$0 | \$0 | \$0 |
| 347000 Misc Equipment | \$0 | \$0 | \$0 |
| 353500 WW Land & Ld Rights Gen | \$0 | \$0 | \$0 |
| 354300 WW Struct & Imp SPP | \$0 | \$0 | \$0 |
| 354400 WW Struct & Imp TDP | \$0 | \$0 | \$0 |
| 354500 WW Struct & Imp Gen | \$0 | \$0 | \$0 |
| 360000 WW Collection Sewers Forced | \$0 | \$0 | \$0 |
| 363000 WW Services Sewer | \$0 | \$0 | \$0 |
| 380000 WW TD Equipment | \$0 | \$0 | \$0 |
| 390000 WW Office Furniture & Equip | \$0 | \$0 | \$0 |
| 390200 WW Computers & Peripheral | \$0 | \$0 | \$0 |
| 391100 WW Trans Equip Lt Dty Trks | \$0 | \$0 | \$0 |
| 392000 WW Stores Equipment | \$0 | \$0 | \$0 |
| 393000 WW Tool Shop & Garage Equip | \$0 | \$0 | \$0 |
| 395000 WW Power Operated Equip | \$0 | \$0 | \$0 |

FORM ID: PL000USR
VERSION: BOZ2 - TB-(ASSC84)w/JDE w/Dstr
created in MASTERGL directory; BOZBS temp

| Description | 12/31/2001 | DIFF | 12/31/2000 |
|--|-----------------------|----------------------|-----------------------|
| 396000 WW Communication Equip | \$0 | \$0 | \$0 |
| 397000 WW Misc Equipment | \$0 | \$0 | \$0 |
| 101099 Completed Const not Classified | | \$0 | |
| Completed Const not Classif | \$131,232 | \$131,232 | \$0 |
| 101100 Reg Asset-AFUDC-Debt | | \$0 | |
| Reg Asset-AFUDC-Debt | \$272,637 | \$0 | \$272,637 |
| 103000 Property Held Future Use | | \$0 | |
| Property Held Future Use | \$114,076 | \$0 | \$114,076 |
| 104000 Utility Plant Purchased/Sold | | \$0 | |
| Utility Plant Purchased/Sol | \$0 | \$0 | \$0 |
| B01 Utility Plant Original Cost | \$240,618,588 | \$13,741,638 | \$226,876,950 |
| | | | |
| B03 Accumulated Depreciation | | \$0 | |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 | |
| AD UPIS-Acc Depr-Not Classi | (\$52,390,948) | (\$6,746,224) | (\$45,644,724) |
| B03 Accumulated Depreciation | | \$0 | |
| 108105 AD UPIS-Acc Depr-Not Classifd | | \$0 | |
| 01 AD UPIS-AccDepr-Oper Bldgs | \$0 | \$0 | \$0 |
| 02 AD UPIS-AccDepr-Admin Bldgs | \$0 | \$0 | \$0 |
| 05 AD UPIS-AccDepr-Infrastruct | \$0 | \$0 | \$0 |
| 06 AD UPIS-AccDepr-Op Water Pr | \$0 | \$0 | \$0 |
| 07 AD UPIS-AccDepr-Oth Op Equi | \$0 | \$0 | \$0 |
| 08 AD UPIS-AccDepr-Office Equi | \$0 | \$0 | \$0 |
| 09 AD UPIS-AccDepr-Cap Develop | \$0 | \$0 | \$0 |
| 108110 AD UPIS-Removal Cost | | \$0 | |
| AD UPIS-Removal Cost | \$819,087 | \$322,432 | \$496,655 |
| 108115 AD UPIS-Salvage | | \$0 | |
| AD UPIS-Salvage | (\$43,055) | (\$173) | (\$42,882) |
| 108120 AD UPIS-Scrap Meters | | \$0 | |
| AD UPIS-Scrap Meters | (\$4,069) | \$0 | (\$4,069) |
| 108122 AD UPIS-Scrap Misc | | \$0 | |
| AD UPIS-Scrap Misc | \$0 | \$0 | \$0 |
| 108135 AD UPIS-Salv Trade-In | | \$0 | |
| AD UPIS-Salv Trade-In | (\$16,975) | \$0 | (\$16,975) |
| 108140 AD UPIS-Salv Sale | | \$0 | |
| AD UPIS-Salv Sale | (\$1,525) | \$0 | (\$1,525) |
| 108145 AD UPIS-Orig Cost-Not Classifd | | \$0 | |
| AD UPIS-Orig Cost-Not Class | \$2,926,456 | \$412,089 | \$2,514,367 |
| 108190 Acc Depr Reg Asset | | \$0 | |
| Acc Depr Reg Asset | (\$62,089) | (\$6,900) | (\$55,189) |
| 110100 Acc Amort Util Plt Svc | | \$0 | |
| Acc Amort Util Plt Svc | (\$7,674) | \$0 | (\$7,674) |
| | | \$0 | |
| B03 Accumulated Depreciation | (\$48,780,792) | (\$6,018,776) | (\$42,762,016) |

01/17/07
18:27:46

American Water Works Company
Kentucky, American Water, CO 12
Total, Company (USGAAP)
For the Period Ending 12/31/2006

83410
GL012TRBGP
0001R

| Description | December Activity | December Balance | Prior Year Activity | Prior Year Balance |
|--------------------------------------|----------------------|---------------------|------------------------|-----------------------|
| 11 CWIP Retainage-Bldgs | 366,817.31 | 366,817.31 | | 366,817.31 |
| 21 CWIP Retainage-Infrastr | 61,325.00 | 61,325.00 | | 61,325.00 |
| 105300 CWIP Retainage-Plant | 2,155,105.36 | 2,155,105.36 | 52,601.20 | 1,509,289.11 |
| 11 CWIP Paving | 79,784.53 | 79,784.53 | | 1,244,521.00 |
| 11 CWIP Paving-Infrastr | | 22,858.20 | 193,800.00 | 22,858.20 |
| 105350 CWIP Paving-Plant | | 195,235.55 | | 195,235.55 |
| 11 CWIP Debt-Bldgs | 703,911.94 | 703,911.94 | | 703,911.94 |
| 11 CWIP Debt-Infrastr | 21,763.27 | 21,763.27 | 3,782.19 | 14,164.70 |
| 11 CWIP Debt-Plant | 234,212.02 | 234,212.02 | 13,260.81 | 194,948.31 |
| 105375 CWIP AFUDC Equity | 6,035.05 | 4,375.53 | 3,450.75 | 463,814.31 |
| 11 CWIP AFUDC Equity | | 809,429.26 | | 809,429.26 |
| 11 CWIP AFUDC Equity-Infrastr | 7,998.11 | 5,681.26 | 17,547.20 | 19,704.23 |
| 11 CWIP AFUDC Equity-Plant | | 374,389.72 | 5,046.32 | 378,935.74 |
| 105390 CWIP Tran Py Chg-Bldgs | 39,096.36 | 177,144.11 | | 145,563.87 |
| 11 CWIP Tran Py Chg-Infrastr | 209,603.53 | 538,489.01 | | 632,802.87 |
| 11 CWIP Tran Py Chg-Plant | 175,409.90 | 850,078.59 | 467,202.28 | 914,830.87 |
| 105391 CWIP Trans Current yr Chgs | | 9,843,395.47 | | 9,843,395.47 |
| 11 CWIP Trans Current yr Chgs | | | | 467,202.28 |
| 105399 CWIP Prelim Engnt | | 2,618.00 | | 2,618.00 |
| 11 CWIP Prelim Engnt | | | | 51,962,726.94 |
| 105900 CWIP Transfer to UPIS-Plant | 106,113.95 | 51,962,726.94 | 52,118.60 | 51,962,726.94 |
| 11 CWIP Transfer to UPIS-Plant | | 55,974,396.80 | | 262,311.20 |
| 11 CWIP Tran UPIS-Bldgs | 1,563,960.59 | 13,044,855.68 | 2,882,350.80 | 35,937,362.43 |
| 11 CWIP Tran UPIS-Infrastr | | | | 9,936,043.63 |
| 11 CWIP Tran UPIS-Plant | 5,155,855.80 | 11,735,349.17 | 220,924.05 | 11,416,984.79 |
| B02 CWIP | | | | |
| B03 Accumulated Depreciation | | | | |
| 108105 AD UPIS-Acc Depr-Not Classifd | 108,653.97 | 50,577,843.50 | 98,376.22 | 51,804,362.18 |
| 01 AD UPIS-Acc Depr-Not Classifd | 81,529.92 | 2,159,922.37 | 31,314.50 | 31,314.50 |
| 02 AD UPIS-Acc Depr-Oper Bldgs | 12,838.01 | 15,049,910.85 | 11,511.20 | 11,511.20 |
| 02 AD UPIS-Acc Depr-Admin Bldgs | 347,553.32 | 15,388,998.16 | 323,034.70 | 11,378,442.07 |
| 07 AD UPIS-Acc Depr-Infrastruct | 174,580.79 | 7,189,968.23 | 141,155.20 | 5,406,859.84 |
| 08 AD UPIS-Acc Depr-Op Water Pl | 82,503.19 | 3,235,255.56 | 71,048.30 | 2,474,346.00 |
| 09 AD UPIS-Acc Depr-Off Op Equi | 130,633.95 | 5,207,657.69 | 127,103.95 | 3,381,873.52 |
| 108110 AD UPIS-Acc Depr-Cap Develop | 1,079,822.00 | 51,831,360.00 | 1,079,822.00 | 51,831,360.00 |
| 108115 AD UPIS-Removal Cost | | 2,040,107.64 | | 2,040,605.16 |
| AD UPIS-Removal Cost | | | | 94,978.49 |
| 108120 AD UPIS-Salvage | | 94,978.49 | | 94,978.49 |
| AD UPIS-Salvage | | | | 11,146.90 |
| 108122 AD UPIS-Scrap Meters | 19,995.14 | 19,995.14 | 931.50 | 11,146.90 |
| AD UPIS-Scrap Meters | | | | 2,108.52 |
| 108135 AD UPIS-Scrap Misc | 9,606.63 | 9,606.63 | | 16,975.00 |
| AD UPIS-Scrap Misc | | | | 2,490.81 |
| 108140 AD UPIS-Salv Trade-In | 16,975.00 | 16,975.00 | | 6,105,723.26 |
| AD UPIS-Salv Trade-In | | | | 89,689.18 |
| 108145 AD UPIS-Salv Sale | | 2,490.81 | | 7,673.55 |
| AD UPIS-Salv Sale | | | | 68,879,349.77 |
| 108190 AD UPIS-Costs-Not Classifd | 111,246.67 | 6,779,218.74 | 280,536.40 | 6,105,723.26 |
| AD UPIS-Costs-Not Classifd | | | | 89,689.18 |
| 108190 Acc Depk Reg Asset | 575.00 | 96,589.18 | 575.00 | 7,673.55 |
| 110100 Acc Amort Util pl't Svc | | | | 68,879,349.77 |
| Acc Amort Util pl't Svc | | | | 328,852.15 |
| B03 Accumulated Depreciation | 611,681.10 | 75,828,388.59 | 328,852.15 | 68,879,349.77 |
| B04 UPAA | | | | |
| 114100 UPAA-ATL | 23.96 | 455,951.16 | 744.80 | 425,369.94 |
| UPAA-ATL | | | | 86,905.21 |
| 115100 Accum Amort UPAA-ATL | 1,765.53 | 107,985.33 | 1,800.91 | 86,905.21 |
| Accum Amort UPAA-ATL | | | | 338,464.73 |
| B04 UPAA | 1,741.57 | 347,965.85 | 1,056.11 | 338,464.73 |
| B07 Non Utility Property, Net | | | | |
| 121500 NUP-Other | | 249,737.68 | | 249,737.68 |
| NUP-Other | | | | 249,737.68 |
| B07 Non Utility Property, Net | | 249,737.68 | | 249,737.68 |
| 131312 BB&T | | 249,737.68 | | 249,737.68 |
| B10 Cash & Cash Equivalents | | | | |

Note: Object Acct 108110, Cost of Removal, for the years 2005 & 2006 no longer have dollars posted to this account
The cost of removal dollars are posted to acct 256250 as part of the net negative salvage entry

| Sum of Amount | | Year | | | | | | Grand Total |
|---------------|----------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| Obj Acct | Sub Acct | 1 | 2 | 3 | 4 | 5 | 6 | |
| 108110 | 304100 | | | \$87,304.85 | \$115,481.70 | | | \$202,786.55 |
| | 304200 | \$5,000.00 | \$645.00 | | | | | \$5,645.00 |
| | 304300 | \$500.00 | \$69,907.00 | \$1,378.44 | | | | \$71,785.44 |
| | 304800 | | \$17,616.00 | | \$239.01 | | | \$17,855.01 |
| | 306000 | | \$99,253.75 | | | | | \$99,253.75 |
| | 310100 | | \$29.29 | | | | | \$29.29 |
| | 311200 | | \$5,905.01 | \$11,758.08 | | | | \$17,663.09 |
| | 311400 | | | | | -\$3,075.85 | | -\$3,075.85 |
| | 320100 | \$3,764.70 | \$2,234.34 | \$10,964.67 | | | | \$16,963.71 |
| | 330100 | | \$3,550.00 | \$16,831.46 | \$67.44 | | | \$20,448.90 |
| | 331001 | \$22,269.17 | \$75,242.26 | \$57,712.36 | \$43,334.47 | \$0.00 | -\$497.52 | \$198,060.74 |
| | 333000 | \$232,835.11 | \$178,730.00 | \$116,665.42 | \$122,956.80 | \$0.00 | | \$651,188.33 |
| | 334100 | \$3,319.75 | \$64.00 | \$0.25 | \$500.00 | \$15,900.00 | \$3,504.08 | \$23,288.08 |
| | 334110 | | | | | -\$15,900.00 | | -\$15,900.00 |
| | 334200 | \$48,910.01 | \$54,685.00 | \$40,089.73 | \$71,500.21 | \$0.00 | | \$215,184.95 |
| | 335000 | \$5,832.68 | \$846.04 | | | | | \$6,678.72 |
| | 341100 | | \$7,629.00 | \$1,010.00 | | | | \$8,639.00 |
| | 341200 | | \$3,340.00 | | | | | \$3,340.00 |
| | 341300 | | \$700.00 | | | | | \$700.00 |
| | 354200 | | | | \$2,848.37 | | | \$2,848.37 |
| | #N/A | | | | \$497.52 | | -\$428.23 | \$69.29 |
| 108110 Total | | \$322,431.42 | \$520,376.69 | \$343,716.26 | \$357,425.52 | \$0.00 | -\$497.52 | \$1,543,452.37 |
| 108115 | 311400 | \$0.00 | | \$0.00 | | | -\$300.00 | -\$300.00 |
| | 334100 | -\$172.81 | | | | | \$300.00 | \$127.19 |
| | 341100 | | -\$30,000.00 | -\$13,321.00 | | | | -\$43,321.00 |
| | 341200 | | -\$6,102.28 | | | | | -\$6,102.28 |
| | 343000 | | -\$2,500.00 | | | | | -\$2,500.00 |
| 108115 Total | | -\$172.81 | -\$38,602.28 | -\$13,321.00 | | | \$0.00 | -\$52,096.09 |
| 108120 | 311400 | | -\$3,003.70 | \$0.00 | -\$1,122.40 | -\$2,951.50 | \$6,272.28 | -\$805.32 |
| | 334100 | | | | | | -\$15,120.52 | -\$15,120.52 |
| 108120 Total | | | -\$3,003.70 | \$0.00 | -\$1,122.40 | -\$2,951.50 | -\$8,848.24 | -\$15,925.84 |
| 108122 | 311400 | | | | -\$328.66 | -\$2,239.59 | \$2,568.25 | \$0.00 |
| | 331001 | | | | | | -\$6,216.86 | -\$6,216.86 |
| | 334100 | | | | | | -\$3,849.50 | -\$3,849.50 |
| | 334110 | | | | | \$459.73 | | \$459.73 |
| 108122 Total | | | | | -\$328.66 | -\$1,779.86 | -\$7,498.11 | -\$9,606.63 |
| 108135 | 311400 | | | | | | \$2,855.00 | \$2,855.00 |
| | 331001 | | | | | | \$0.00 | \$0.00 |
| | 334100 | | | | | | -\$2,855.00 | -\$2,855.00 |
| 108135 Total | | | | | | | \$0.00 | \$0.00 |
| 108140 | 311400 | | -\$455.18 | -\$132.53 | -\$378.10 | | \$965.81 | \$0.00 |
| | 334100 | | | | | | -\$965.81 | -\$965.81 |
| 108140 Total | | | -\$455.18 | -\$132.53 | -\$378.10 | | \$0.00 | -\$965.81 |
| 256250 | 304200 | | | | | | -\$24.60 | -\$24.60 |
| | 304300 | | | | \$585,943.15 | | | \$585,943.15 |
| | 305000 | | | | | \$72,600.00 | | \$72,600.00 |
| | 311200 | | | | | \$5,607.18 | | \$5,607.18 |
| | 311400 | | | | | \$18,998.40 | | \$18,998.40 |
| | 320100 | | | | | \$4,797.14 | | \$4,797.14 |
| | 331001 | | | | \$58,109.80 | \$923.67 | | \$59,033.47 |
| | 333000 | | | | \$74,724.15 | \$42,824.30 | | \$117,548.45 |
| | 334100 | | | | \$4,035.00 | \$29,746.74 | | \$33,781.74 |
| | 334110 | | | | \$15,440.27 | | | \$15,440.27 |
| | 334200 | | | | \$38,747.41 | \$27,013.18 | | \$65,760.59 |
| | 335000 | | | | \$2,091.01 | \$898.47 | | \$2,989.48 |
| | 341100 | | | | | -\$11,832.00 | | -\$11,832.00 |
| | 341200 | | | | | -\$1,060.00 | | -\$1,060.00 |
| 256250 Total | | | | | \$779,090.79 | \$190,492.48 | | \$969,583.27 |
| Grand Total | | \$322,258.61 | \$478,315.53 | \$330,262.73 | \$355,596.36 | \$774,359.43 | \$173,648.61 | \$2,434,441.27 |

| Sum of Amount | | Year | | Grand Total |
|---------------|----------|---------------|---------------|---------------|
| Obj Acct | jde acct | 0 | 99 | |
| 108110 | 304300 | \$38,325.00 | \$7,900.00 | \$46,225.00 |
| | 304600 | \$551.00 | | \$551.00 |
| | 309000 | \$3,000.00 | | \$3,000.00 |
| | 311200 | \$265.48 | \$18,590.63 | \$18,856.11 |
| | 320100 | \$25,131.33 | \$2,423.09 | \$27,554.42 |
| | 330100 | \$711.69 | | \$711.69 |
| | 331001 | \$55,807.92 | \$60,239.24 | \$116,047.16 |
| | 333999 | \$97,069.54 | \$54,393.16 | \$151,462.70 |
| | 334199 | \$15,314.03 | \$8,148.44 | \$23,462.47 |
| | 334999 | \$51,443.15 | \$38,847.26 | \$90,290.41 |
| | 335000 | \$2,384.51 | \$1,831.46 | \$4,215.97 |
| | 341100 | \$5,439.52 | \$2,850.00 | \$8,289.52 |
| | 341200 | \$5,829.60 | | \$5,829.60 |
| | 346100 | \$159.22 | | \$159.22 |
| | #N/A | \$0.00 | | \$0.00 |
| 108110 Total | | \$301,431.99 | \$195,223.28 | \$496,655.27 |
| 108115 | 331001 | (\$500.00) | (\$3,289.27) | (\$3,789.27) |
| | 335000 | (\$262.98) | (\$684.69) | (\$947.67) |
| | 341100 | (\$16,729.00) | | (\$16,729.00) |
| | 341200 | (\$19,045.00) | | (\$19,045.00) |
| | 347000 | (\$2,000.00) | | (\$2,000.00) |
| | 399998 | | (\$371.46) | (\$371.46) |
| 108115 Total | | (\$38,536.98) | (\$4,345.42) | (\$42,882.40) |
| 108120 | 334199 | (\$3,265.30) | (\$804.00) | (\$4,069.30) |
| 108120 Total | | (\$3,265.30) | (\$804.00) | (\$4,069.30) |
| 108135 | 341100 | | (\$11,675.00) | (\$11,675.00) |
| | 341300 | | (\$5,300.00) | (\$5,300.00) |
| 108135 Total | | | (\$16,975.00) | (\$16,975.00) |
| 108140 | 340201 | (\$1,525.00) | | (\$1,525.00) |
| 108140 Total | | (\$1,525.00) | | (\$1,525.00) |
| Grand Total | | \$258,104.71 | \$173,098.86 | \$431,203.57 |

Depreciation Study

Kentucky-American Water Company

January 1996

BURGESSES
& NIPLER
ENGINEERS
ARCHITECTS

KENTUCKY-AMERICAN WATER COMPANY
DEPRECIATION STUDY
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EXHIBIT 33

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INTRODUCTION

In 1990, Burgess & Niple, Limited (B&N) prepared a depreciation study for the Kentucky-American Water Company. The study was reviewed and approved by the Kentucky Public Service Commission (KY PSC) in Case No. 90-321. The existing depreciation accrual rates for the Kentucky-American Water Company (Ky-Am) are based on the accrual rates recommended in the 1990 depreciation study. In 1995, Ky-Am asked B&N to update the 1990 depreciation study and to recommend new depreciation accrual rates. This exhibit summarizes the results of the depreciation study update and explains in detail the depreciation method and theories employed to arrive at the proposed depreciation accrual rates.

The Kentucky-American Water Company provides domestic, commercial and industrial water service, as well as public and private fire protection to Fayette County and portions of Scott, Bourbon, Woodford and Harrison Counties in the Central Kentucky Region of the Commonwealth of Kentucky. The Company also supplies water to the two water purveyors in Jessamine County, supplies water to the City of Midway, and has a standby connection to the City of Versailles. The Company serves approximately 85,000 customers and a population of 260,000. The Company's major source of supply is the Kentucky River located 12 miles southeast of downtown Lexington. The Company also utilizes Reservoirs Nos. 1 and 4 located on Richmond Road in Lexington. Reservoir No. 1 (Ellerslie Reservoir) impounds the flow of West Hickman Creek. Reservoir No. 4 (Jacobson Reservoir) impounds the flow of East Hickman Creek and is augmented by a raw water line from the Kentucky River. The Ellerslie Reservoir is used only for emergency supplies.

The Company has two treatment facilities: the Kentucky River Station, which has a treatment capacity of 40 million gallons per day (mgd), and the Richmond Road Station, which has a treatment capacity of 25 mgd. Supply for the Richmond Road Station is obtained from the two reservoirs. Supply for the Kentucky River Station is obtained from the Kentucky River.

The Company's distribution system consists of about 1,275 miles of mains ranging in size from 2 inches to 30 inches. These mains are of various materials such as copper, gray cast-iron, ductile iron, asbestos/cement and prestressed concrete. The Company has approximately 4.0 million gallons (MG) of water storage in clear wells and approximately 12.8 MG stored in tanks throughout the system.

The purpose of a depreciation study is to analyze the service life characteristics of the utility plant in service in order to establish proper depreciation accrual rates. The impact of salvage and cost of removal on accrual rates was also analyzed. Accounting rules state that salvage and cost of removal of utility plant must be considered when establishing depreciation accrual rates.

Depreciation studies should be performed periodically to account for changes that occur over time that affect depreciation accrual rates, i.e., major changes or additions in utility plant, changes in Company policy that could affect future service life, technological changes in the water works industry, etc. It is appropriate to perform a depreciation study for Kentucky-American at this time because the last study was completed more than 5 years ago. During that period, the depreciable utility plant in service has increased from approximately \$114 million to \$174 million. Also, the cost of removing or abandoning utility property is continuing to pay a large roll in depreciation accounting because of increased labor cost, the concern for the unaccounted for loss of treated water due to the abandonment of distribution system property, and the increased cost of properly disposing of waste materials.

During the course of the depreciation study update, every effort possible was made to continue to use actual Company experience to establish service lives and gauge the impact of salvage and cost of removal on depreciation rates. During the preparation of the 1990 depreciation study, Water Company retirements during a 30-year period beginning in 1960 were analyzed. More than 1,600 retirement work orders for the period from 1960-1985 were analyzed, along with retirement data in the Continuing Property Records (CPR) of the Company for the period from 1986-1989. For the 1995 depreciation study, Company retirement experience and cost of removal and salvage experience was updated to December 1994.

The proposed rates will result in a slight increase in annual depreciation expense. Based on projected utility plant in service (UPIS) in August 1996, the annual expense would increase from \$4,334,000 to \$4,407,000, or \$73,000, which equates to an increase of 1.68 percent.

BASIS FOR PROPOSED ACCRUAL RATES

There are two principal methods that are normally used to establish depreciation accrual rates for water utilities. The methods are the Whole Life Method and the Remaining Life Method.

The Whole Life Method utilizes plant balances, average service lives, and net salvage to arrive at accrual rates. The Whole Life Method is based on the recovery of the plant investment uniformly over the estimated average service life of the property. The fallacy of the Whole Life Method is the fact an unforeseen or unplanned reduction in the service life could result in the under recovery of the physical asset.

The Remaining Life Method is based on recovering the utility plant balance less the actual depreciation reserve over the estimated future remaining life. The plant balance to be recovered is adjusted to include an allowance for future salvage and cost of removal (net salvage). The Remaining Life Method has several advantages over the Whole Life Method and for this reason, the Remaining Life Method was selected to calculate depreciation accrual rates for Kentucky-American. The existing depreciation accrual rates, which were established by the KY PSC in Case No. 90-321, are based on the Remaining Life Method. The principal advantages of the Remaining Life Method are as follows:

1. Uses actual depreciation reserve balances in the calculation and thus any past over or under accruals are automatically corrected.
2. If the depreciation accrual rates are reviewed and updated periodically, the Remaining Life Method becomes self-correcting over time.
3. The Remaining Life Method is considered to be more aligned with actual service life and therefore more accurately recovers actual capital consumption.

PROPOSED ACCRUAL RATES

The data required to establish depreciation accrual rates based on the Remaining Life Method consists of the following:

1. Utility plant balance by primary account and by subaccount where subaccount accrual rates will be utilized.
2. Book depreciation reserve by primary account and subaccount.
3. Estimates of cost of removal and salvage stated as a percentage of original cost.
4. Estimated future remaining life.

The proposed depreciation accrual rates for Kentucky-American Water Company are shown on Table 1.

Table 1 contains all the elements required to calculate the proposed rates. The accrual rate for any account is calculated by deducting the book reserve from the plant balance to arrive at the unrecovered balance. Adding the cost of removal amount or subtracting the salvage amount produces the adjusted unrecovered balance. The annual accrual amount is calculated by dividing the adjusted unrecovered balance by the remaining life. The annual accrual percent equals the annual accrual amount divided by the plant balance.

On Table 1, the plant balance and book reserve by primary account were obtained from books and records of the Company. Future amounts for cost of removal and salvage were based on a 15-year history (1980-1994) of actual Water Company experience. The remaining life was calculated using estimated service lives and "Iowa" type curves.

KENTUCKY AMERICAN WATER COMPANY
DEPRECIATION STUDY
PROPOSED ACCRUAL RATES
TABLE NO. 1

| ACCOUNT / DESCRIPTION | PLANT BALANCE 12/31/94 | BOOK RESERVE | UNRECOVERED BALANCE | COST OF REMOVAL % | AMOUNT | % | SALVAGE AMOUNT | ADJUSTED UNRECOVERED BALANCE | REM LIFE | ANNUAL ACCRUAL AMOUNT | % |
|----------------------------------|------------------------|--------------|---------------------|-------------------|------------|----|----------------|------------------------------|----------|-----------------------|-------|
| 311 SUPPLY STRUCTURES | 89,659 | 3,516 | 86,143 | 0 | 0 | 0 | 0 | 86,143 | 30.6 | 2,815 | 3.14 |
| 312 IMPOUNDING RESERVOIRS | 1,031,018 | 104,987 | 926,031 | 0 | 0 | 0 | 0 | 926,031 | 40.8 | 22,697 | 2.20 |
| 313 INTAKES | 337,987 | 100,793 | 237,194 | 0 | 0 | 0 | 0 | 237,194 | 32.6 | 7,276 | 2.15 |
| 316 SUPPLY MAINS | 5,044,614 | 218,245 | 4,826,369 | 5 | 252,231 | 0 | 0 | 5,078,600 | 91.0 | 55,809 | 1.11 |
| 321 PUMPING STRUCTURES | 3,645,635 | 471,857 | 3,173,778 | 10 | 364,564 | 0 | 0 | 3,538,342 | 41.9 | 84,447 | 2.32 |
| 323 POWER PRODUCTION EQUIP | 341,249 | 68,097 | 273,152 | 0 | 0 | 0 | 0 | 273,152 | 23.9 | 11,429 | 3.35 |
| 325 ELECTRIC PUMPING EQUIP | 7,389,734 | 587,152 | 6,802,582 | 8 | 591,179 | 0 | 0 | 7,393,761 | 27.0 | 273,843 | 3.71 |
| 326 DIESEL PUMPING EQUIP | 594,510 | 92,450 | 502,060 | 8 | 47,561 | 0 | 0 | 549,621 | 30.0 | 18,321 | 3.08 |
| 331 WATER TREATMENT STRCTRS | 2,872,880 | 391,775 | 2,481,105 | 10 | 287,288 | 0 | 0 | 2,768,393 | 53.9 | 51,362 | 1.79 |
| 332 WATER TREATMENT EQUIP | 19,345,597 | 3,237,262 | 16,108,335 | 20 | 3,869,119 | 0 | 0 | 19,977,454 | 25.6 | 780,369 | 4.03 |
| 341 TRANS & DISTR STRCTRS | 467,159 | 0 | 467,159 | 0 | 0 | 0 | 0 | 467,159 | 17.7 | 26,393 | 5.65 |
| 342 DISTR RESERVOIRS & STDPS | 2,995,452 | 750,016 | 2,245,436 | 10 | 299,545 | 0 | 0 | 2,544,981 | 38.6 | 65,932 | 2.20 |
| 343 TRANS & DISTR MAINS | 74,640,884 | 8,016,158 | 66,624,726 | 4 | 2,985,635 | 0 | 0 | 69,610,361 | 79.0 | 881,144 | 1.18 |
| 345 SERVICES | 13,377,307 | 3,478,981 | 9,898,326 | 159 | 21,269,918 | 0 | 0 | 31,168,244 | 55.1 | 565,667 | 4.23 |
| 346.1 5/8 INCH MECH METERS | 51,408 | 40,826 | 10,582 | 0 | 0 | 16 | 8,225 | 2,357 | 4.5 | 524 | 1.02 |
| 346.2 PLASTIC METERS | 1,705,948 | 348,693 | 1,357,255 | 0 | 0 | 0 | 0 | 1,357,255 | 16.0 | 84,828 | 4.97 |
| 346.3 BRONZE METERS | 468,857 | 111,406 | 357,451 | 0 | 0 | 16 | 75,017 | 282,434 | 25.6 | 11,033 | 2.35 |
| 347 METER INSTALLATIONS | 7,590,393 | 1,606,538 | 5,983,855 | 53 | 4,022,908 | 0 | 0 | 10,006,763 | 54.1 | 184,968 | 2.44 |
| 348 FIRE HYDRANTS | 4,935,267 | 609,628 | 4,326,639 | 36 | 1,777,056 | 0 | 0 | 6,103,695 | 48.0 | 127,160 | 2.58 |
| 390.1 OFFICE STRUCTURES | 1,510,828 | 350,334 | 1,160,494 | 0 | 0 | 0 | 0 | 1,160,494 | 45.8 | 25,338 | 1.68 |
| 390.2 SHOP & GARAGE STRUCTURES | 682,935 | 40,679 | 642,256 | 0 | 0 | 0 | 0 | 642,256 | 57.0 | 11,268 | 1.65 |
| 390.3 MISCELLANEOUS STRUCTURES | 186,404 | 58,479 | 127,925 | 0 | 0 | 0 | 0 | 127,925 | 17.3 | 7,395 | 3.97 |
| 391.1 OFFICE FURNITURE | 464,092 | 85,626 | 378,466 | 0 | 0 | 3 | 13,923 | 364,543 | 19.4 | 18,791 | 4.05 |
| 391.20 MAINFRAME COMPUTERS | 322,245 | 48,223 | 274,022 | 0 | 0 | 17 | 54,782 | 219,240 | 5.7 | 38,463 | 11.94 |
| 391.21 PERSONAL COMPUTERS | 616,422 | 202,201 | 414,221 | 0 | 0 | 17 | 104,792 | 309,429 | 3.0 | 103,143 | 16.73 |
| 391.23 OTHER COME COMPUTER EQUIP | 193,332 | 87,419 | 105,913 | 0 | 0 | 17 | 32,866 | 73,047 | 3.2 | 22,827 | 11.81 |
| 391.25 MAINFRAME SOFTWARE | 54,094 | 11,944 | 42,150 | 0 | 0 | 0 | 0 | 42,150 | 3.7 | 11,392 | 21.06 |
| 391.26 PC SOFTWARE | 331,652 | 96,094 | 235,558 | 0 | 0 | 0 | 0 | 235,558 | 3.2 | 73,624 | 22.20 |
| 391.28 OTHER SOFTWARE | 18,552 | 3,645 | 14,907 | 0 | 0 | 0 | 0 | 14,907 | 3.8 | 3,923 | 21.15 |
| 391.30 OFFICE EQUIP | 95,463 | 25,626 | 69,837 | 0 | 0 | 3 | 2,864 | 66,973 | 10.1 | 6,631 | 6.95 |
| 392.11 LIGHT TRUCKS | 712,825 | 206,315 | 506,510 | 0 | 0 | 30 | 213,848 | 292,663 | 2.9 | 100,918 | 14.16 |
| 392.12 HEAVY TRUCKS | 390,220 | 89,210 | 301,010 | 0 | 0 | 25 | 97,555 | 203,455 | 4.1 | 49,144 | 12.59 |
| 392.2 CARS | 198,226 | 76,267 | 121,959 | 0 | 0 | 23 | 45,592 | 76,367 | 1.9 | 40,193 | 20.28 |
| 392.3 OTHER TRANS EQUIP | 5,839 | 1,643 | 4,196 | 0 | 0 | 0 | 0 | 4,196 | 5.0 | 839 | 14.37 |
| 393 STORES EQUIP | 35,547 | 12,786 | 22,761 | 0 | 0 | 0 | 0 | 22,761 | 16.5 | 1,379 | 3.88 |
| 394 TOOLS,SHOP,GARAGE EQUIP | 449,480 | 104,639 | 344,841 | 0 | 0 | 0 | 0 | 344,841 | 10.8 | 31,930 | 7.10 |
| 395 LABORATORY EQUIP | 219,047 | 19,566 | 199,481 | 0 | 0 | 0 | 0 | 206,052 | 8.6 | 23,960 | 10.94 |
| 396 POWER OPERATED EQUIP | 303,147 | 39,407 | 263,740 | 3 | 6,571 | 0 | 0 | 249,897 | 6.9 | 27,679 | 9.13 |
| 397 COMMUNICATION EQUIP | 482,682 | 232,785 | 249,897 | 0 | 0 | 0 | 0 | 249,897 | 10.8 | 23,139 | 4.79 |
| 398 MISCELLANEOUS EQUIP | 196,995 | 44,710 | 152,285 | 0 | 0 | 0 | 0 | 152,285 | 16.4 | 9,286 | 4.71 |
| 399 OTHER TANGIBLE PROPERTY | 10,638 | (5,588) | 16,226 | 0 | 0 | 0 | 0 | 16,226 | 7.3 | 2,223 | 20.89 |
| | 154,407,223 | 22,070,350 | 132,336,873 | | 35,773,576 | | 722,219 | 167,388,230 | | 3,889,500 | |

Cost of Removal and Salvage

A 15-year history of salvage and cost of removal is shown by primary account beginning on page 7. For those accounts where little or no salvage or cost of removal was booked during the past 15 years, the amount shown on Table 1 is zero in each case.

Removal cost of the Structure Accounts 321, 331, and 342, ranged from 8 percent to 82 percent, but there were only 5 or 6 years in each account where activity occurred. Therefore, a nominal amount of 10 percent was used in these accounts. All other accounts have a well defined history of cost of removal and salvage cost during the past 15 years and the amounts shown on Table 1 are based on that history.

Cost of removal can generally be defined as the cost of demolishing, dismantling, removing, tearing down, or abandoning of physical assets, including the cost of transportation and handling incidental thereto. The account that is impacted the most by removal costs is Account 345, Services. When old service lines are retired, replaced, or abandoned, the old service line must be properly disconnected from the main to prevent leakage. This may require excavating through pavement to expose the old service line, disconnecting the service line to prevent leaks, properly backfilling the excavation, and repaving. The cost of performing these operations at today's cost is very high when compared to the original cost of the services lines retired. Hence, the high cost of removal.

KENTUCKY-AMERICAN WATER COMPANY
DEPRECIATION STUDY
SALVAGE AND COST OF REMOVAL

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | | | |
| 1981 | | | | |
| 1982 | | | | |
| 1983 | | | | |
| 1984 | | | | |
| 1985 | | | | |
| 1986 | | | | |
| 1987 | 450 | 9,215 | | |
| 1988 | 450 | 9,215 | | |
| 1989 | | | | |
| 1990 | | | | |
| 1991 | 5,311 | | | |
| 1992 | | | | |
| 1993 | 3,050 | | | |
| 1994 | | | | |
| TOTAL | 9,261 | 18,430 | 0 | |
| | | 18,430 | | NET |
| | | 199.0 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL.

ACCOUNT 316 SUPPLY MAINS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 2,299 | 3,756 | | |
| 1981 | 1,428 | 5,618 | | |
| 1982 | 4,924 | 727 | 5,449 | |
| 1983 | 763 | 2,069 | | |
| 1984 | 4,660 | 2,519 | 315 | |
| 1985 | 351 | 1,205 | | |
| 1986 | 4,522 | 3,166 | | |
| 1987 | 2,692 | 4,189 | 137 | |
| 1988 | 1,277 | 2,686 | | |
| 1989 | 275,533 | 191,017 | 203,342 | |
| 1990 | -2,425 | | | |
| 1991 | 45 | 747 | | |
| 1992 | 366 | 1,486 | | |
| 1993 | | | | |
| 1994 | 5,485 | 15,413 | 4,879 | |
| TOTAL | 301,920 | 234,598 | 214,122 | |
| | | 20,476 | | NET |
| | | 68 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | | | |
| 1981 | | | | |
| 1982 | | | | |
| 1983 | 3,348 | 270 | | |
| 1984 | | | | |
| 1985 | 750 | | | |
| 1986 | 1,406 | | | |
| 1987 | | | | |
| 1988 | 3,000 | 8,000 | | |
| 1989 | | | | |
| 1990 | 6,240 | 1,255 | | |
| 1991 | 16,306 | 17,907 | | |
| 1992 | 750 | 1,763 | | |
| 1993 | 4,601 | 825 | | |
| 1994 | | | | |
| TOTAL | 36,401 | 30,020 | 0 | |
| | | 30,020 | | NET |
| | | 82.5 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 325 ELECTRIC PUMPING EQUIP.

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 6,846 | 581 | | |
| 1981 | 111,666 | 6,609 | | |
| 1982 | 20,804 | | | |
| 1983 | 8,641 | 7,893 | | |
| 1984 | 15,402 | 28,100 | | |
| 1985 | 25,509 | | | |
| 1986 | 35,582 | 1,265 | | |
| 1987 | 65,960 | | | |
| 1988 | 117,243 | 37,346 | | |
| 1989 | | | | |
| 1990 | 39,541 | 5,760 | | |
| 1991 | 142,027 | 1,100 | | |
| 1992 | 1,485,474 | 67,784 | 2,000 | |
| 1993 | 82,364 | 6,406 | | |
| 1994 | 54,193 | 6,368 | | |
| SUBTOTAL | 2,211,252 | 169,212 | 2,000 | |
| 1980-88 | 1,143 | 680 | | |
| 1989 | 88,863 | 17,612 | 4,187 | |
| TOTAL | 2,301,258 | 187,504 | 6,187 | |
| | | 181,317 | | NET |
| | | 79 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 326 DIESEL PUMPING EQUIP.

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | | | |
| 1981 | | | | |
| 1982 | | | | |
| 1983 | | | | |
| 1984 | | | | |
| 1985 | | | | |
| 1986 | | | | |
| 1987 | | | | |
| 1988 | | | | |
| 1989 | | | | |
| 1990 | 14,200 | 13,960 | | |
| 1991 | | | | |
| 1992 | 16,754 | 20,058 | | |
| 1993 | 985 | 837 | | |
| 1994 | | | | |
| TOTAL | 31,939 | 34,855 | 0 | |
| | | 34,855 | | NET |
| | | 109.1 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACOUNT 331 STRUCTURES AND IMPROVEMENTS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | | | |
| 1981 | | | | |
| 1982 | 119 | | | |
| 1983 | 555 | 764 | | |
| 1984 | 4,200 | | | |
| 1985 | 3,465 | | | |
| 1986 | 12,539 | | | |
| 1987 | 9,195 | 1,628 | | |
| 1988 | 42,747 | 5,140 | | |
| 1989 | | | | |
| 1990 | 21,670 | 2,360 | | |
| 1991 | 63,002 | 1,745 | | |
| 1992 | 27,988 | 6,400 | 2,436 | |
| 1993 | | | | |
| 1994 | 500 | | | |
| TOTAL | 185,980 | 18,037 | 2,436 | |
| | | 15,601 | | NET |
| | | 8.4 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 332 WATER TREATMENT EQUIP.

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | 7,727 | | |
| 1981 | 26,783 | 29,727 | | |
| 1982 | 42,186 | 23,427 | | |
| 1983 | 22,018 | | | |
| 1984 | 1,400 | | | |
| 1985 | 69,458 | 7,000 | | |
| 1986 | 147,206 | | | |
| 1987 | 22,470 | 3,622 | 226 | |
| 1988 | 245,366 | 175,800 | | |
| 1989 | 132,745 | 16,258 | | |
| 1990 | 201,156 | 30,074 | 175 | |
| 1991 | 317,893 | 32,773 | 820 | |
| 1992 | 131,580 | 83,640 | | |
| 1993 | 253,125 | 19,185 | 1,068 | |
| 1994 | 359,656 | 3,997 | | |
| TOTAL | 1,973,052 | 433,230 | 2,289 | |
| | | 430,941 | | NET |
| | | 21.8 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 342 DISTB. RESERVOIRS AND STANDPIPES

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 68,079 | | | |
| 1981 | | | | |
| 1982 | 1,509 | | | |
| 1983 | | | | |
| 1984 | | | | |
| 1985 | | | | |
| 1986 | 18,937 | 8,012 | | |
| 1987 | 2,755 | | | |
| 1988 | 200 | 200 | | |
| 1989 | 48,379 | 21,509 | | |
| 1990 | 11,850 | 1,100 | | |
| 1991 | 2,000 | 490 | | |
| 1992 | 7,676 | 249 | | |
| 1993 | 1,060 | | | |
| 1994 | 1,890 | 285 | | |
| TOTAL | 164,335 | 31,845 | 0 | |
| | | 31,845 | | NET |
| | | 19.4 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 343 TRANS. AND DISTB. MAINS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 84,507 | 15,771 | 68,320 | |
| 1981 | 15,654 | 13,716 | 57,659 | |
| 1982 | 20,015 | 16,490 | 4,618 | |
| 1983 | 15,360 | 12,703 | 23,029 | |
| 1984 | 118,063 | 30,644 | 42,588 | |
| 1985 | 12,019 | 8,970 | 73,631 | |
| 1986 | 128,162 | 15,362 | 17,937 | |
| 1987 | 214,318 | 30,172 | 36,610 | |
| 1988 | 416,905 | 24,229 | 28,404 | |
| 1989 | 124,956 | 35,816 | 7,693 | |
| 1990 | 211,528 | 58,518 | 5,989 | |
| 1991 | 97,857 | 51,823 | 15,268 | |
| 1992 | 84,395 | 57,593 | 2,024 | |
| 1993 | 117,879 | 80,718 | 14,735 | |
| 1994 | 77,563 | 45,039 | 28,778 | |
| TOTAL | 1,739,181 | 497,564 | 425,283 | |
| | | 72,281 | | NET |
| | | 4.2 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 345 SERVICES

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 18,002 | 24,241 | 3,804 | |
| 1981 | 8,304 | 25,338 | 197 | |
| 1982 | 11,710 | 41,944 | 383 | |
| 1983 | 8,341 | 37,319 | 676 | |
| 1984 | 13,132 | 25,225 | 5,302 | |
| 1985 | 7,559 | 21,068 | | |
| 1986 | 10,241 | 20,391 | 449 | |
| 1987 | 8,957 | 14,043 | 312 | |
| 1988 | 19,616 | 25,011 | 913 | |
| 1989 | 32,954 | 25,566 | | |
| 1990 | 29,542 | 64,239 | | |
| 1991 | 46,660 | 75,225 | | |
| 1992 | 50,131 | 54,400 | | |
| 1993 | 43,228 | 44,497 | | |
| 1994 | 2,454 | 8,259 | | |
| TOTAL | 310,831 | 506,766 | 12,036 | |
| | | 494,730 | | NET |
| | | 159.2 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 346 METERS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 72,418 | | 11,514 | |
| 1981 | 102,257 | | 22,497 | |
| 1982 | 178,135 | 6 | 35,762 | |
| 1983 | 86,990 | 244 | 12,847 | |
| 1984 | 79,912 | 852 | 10,900 | |
| 1985 | 89,203 | | 12,225 | |
| 1986 | 69,229 | -241 | 2,477 | |
| 1987 | 119,433 | | 7,415 | |
| 1988 | 124,116 | | 11,926 | |
| 1989 | 105,912 | 1,296 | 16,085 | |
| 1990 | 120,822 | 2,322 | 10,634 | |
| 1991 | 136,313 | 4,340 | 5,989 | |
| 1992 | 145,709 | 2,804 | 13,473 | |
| 1993 | 103,831 | 2,861 | 93,177 | |
| 1994 | | | | |
| TOTAL | 1,534,280 | 14,484 | 266,921 | |
| | | | 252,437 | NET |
| | | | 16.5 | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 347 METER INSTALLATIONS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 6,948 | 1,639 | 244 | |
| 1981 | 5,274 | 3,502 | 190 | |
| 1982 | 9,427 | 7,762 | 1,985 | |
| 1983 | 12,331 | 10,887 | 553 | |
| 1984 | 7,254 | 8,123 | 875 | |
| 1985 | 3,465 | 5,544 | 3 | |
| 1986 | 4,999 | 7,797 | | |
| 1987 | 4,258 | 2,332 | 1,104 | |
| 1988 | 12,008 | 4,017 | 1,249 | |
| 1989 | 16,317 | 2,428 | | |
| 1990 | 12,861 | 7,153 | 326 | |
| 1991 | 15,861 | 5,859 | | |
| 1992 | 8,264 | 3,399 | | |
| 1993 | 17,135 | 6,893 | 187 | |
| 1994 | 1,227 | 2,796 | | |
| TOTAL | 137,629 | 80,131 | 6,716 | |
| | | 73,415 | | NET |
| | | 53.3 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 348 HYDRANTS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 12,294 | 2,498 | 9,619 | |
| 1981 | 7,347 | 4,205 | 6,633 | |
| 1982 | 8,316 | 4,213 | 7,109 | |
| 1983 | 5,859 | 5,083 | 5,315 | |
| 1984 | 9,155 | 15,650 | 8,870 | |
| 1985 | 5,260 | 4,828 | 5,692 | |
| 1986 | 4,060 | 6,489 | 6,416 | |
| 1987 | 5,248 | 16,989 | 14,128 | |
| 1988 | 15,368 | 7,826 | 1,174 | |
| 1989 | 14,725 | 13,734 | 5,723 | |
| 1990 | 15,761 | 20,197 | 3,281 | |
| 1991 | 15,953 | 11,036 | 5,221 | |
| 1992 | 60,190 | 28,345 | 1,943 | |
| 1993 | 12,448 | 10,199 | 2,098 | |
| 1994 | 5,440 | 5,777 | 2,610 | |
| TOTAL | 197,424 | 157,069 | 85,832 | |
| | | 71,237 | | NET |
| | | 36.1 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 5,388 | 2,244 | 9,131 | |
| 1981 | | | | |
| 1982 | 46,850 | 9,646 | 50 | |
| 1983 | 385 | | | |
| 1984 | | | | |
| 1985 | 660 | | | |
| 1986 | | | | |
| 1987 | 16,089 | 2,000 | | |
| 1988 | 34,846 | 2,675 | 3,500 | |
| 1989 | | | | |
| 1990 | 17,631 | 7,406 | | |
| 1991 | -28,515 | | | |
| 1992 | 5,155 | 300 | 4,196 | |
| 1993 | 2,903 | 361 | 50 | |
| 1994 | 6,294 | 502 | | |
| TOTAL | 107,686 | 25,134 | 16,927 | |
| | | 8,207 | | NET |
| | | 76 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL.

ACCOUNT 391.1 AND 391.3 OFFICE FURNITURE AND EQUIP.

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | | | |
| 1981 | 347 | | | |
| 1982 | 3,899 | | | |
| 1983 | | | | |
| 1984 | 5,093 | | 452 | |
| 1985 | 7,522 | | 263 | |
| 1986 | 2,052 | 83 | 108 | |
| 1987 | 9,810 | 442 | 130 | |
| 1988 | 28,588 | 701 | 1,834 | |
| 1989 | | | | |
| 1990 | 10,934 | | 146 | |
| 1991 | 4,566 | | 220 | |
| 1992 | 3,579 | | 117 | |
| 1993 | 1,980 | 16 | 501 | |
| 1994 | 441 | | | |
| TOTAL | 78,811 | 1,242 | 3,771 | |
| | | | 2,529 | NET |
| | | | 3.2 | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 391.2 COMPUTER EQUIP.

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | | | |
| 1981 | | | | |
| 1982 | | | | |
| 1983 | | | | |
| 1984 | | | | |
| 1985 | | | | |
| 1986 | | | | |
| 1987 | | | | |
| 1988 | | | | |
| 1989 | | | | |
| 1990 | 131,194 | | 83,945 | |
| 1991 | 749 | | | |
| 1992 | 26,150 | | 3,146 | |
| 1993 | 367,602 | 18 | 7,138 | |
| 1994 | 30,281 | | 312 | |
| TOTAL | 555,976 | 18 | 94,541 | |
| | | | 94,523 | NET |
| | | | 17.0 | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 392.11 LIGHT TRUCKS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | | | |
| 1981 | | | | |
| 1982 | | 140 | 12,200 | |
| 1983 | 32,127 | 100 | 8,100 | |
| 1984 | 9,205 | | 7,500 | |
| 1985 | 87,029 | 315 | 17,700 | |
| 1986 | 33,598 | | 6,444 | |
| 1987 | 53,418 | 11 | 10,875 | |
| 1988 | 46,179 | 60 | 8,650 | |
| 1989 | 50,554 | | 22,509 | |
| 1990 | 96,067 | 1,393 | 27,637 | |
| 1991 | 118,677 | | 36,945 | |
| 1992 | 96,153 | | 32,236 | |
| 1993 | 72,282 | | 23,220 | |
| 1994 | 60,343 | 1,498 | 17,716 | |
| TOTAL | 755,632 | 3,517 | 231,632 | |
| | | | 228,115 | NET |
| | | | 30.2 | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 392.12 HEAVY TRUCKS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | | | |
| 1981 | | | | |
| 1982 | | | | |
| 1983 | | | | |
| 1984 | | | | |
| 1985 | | | | |
| 1986 | 13,756 | | 1,900 | |
| 1987 | 41,200 | | 7,300 | |
| 1988 | 9,955 | | 3,200 | |
| 1989 | 41,315 | | 19,767 | |
| 1990 | | | | |
| 1991 | 58,941 | | 11,440 | |
| 1992 | 79,570 | | 17,458 | |
| 1993 | 13,415 | | 2,000 | |
| 1994 | 25,100 | | 5,500 | |
| TOTAL | 283,252 | 0 | 68,565 | |
| | | | 68,565 | NET |
| | | | 24.2 | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 392.2 CARS

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | | | | |
| 1981 | | | | |
| 1982 | 34,922 | 120 | 4,400 | |
| 1983 | 33,905 | 125 | 7,900 | |
| 1984 | | | | |
| 1985 | 39,613 | 175 | 7,600 | |
| 1986 | 38,712 | | 1,416 | |
| 1987 | 49,853 | | 16,125 | |
| 1988 | 46,956 | | 10,900 | |
| 1989 | 57,313 | 50 | 23,047 | |
| 1990 | 30,101 | | 13,824 | |
| 1991 | 9,700 | | 1,000 | |
| 1992 | 11,500 | | 4,893 | |
| 1993 | 12,323 | | | |
| 1994 | 36,024 | 241 | | |
| TOTAL | 400,922 | 711 | 91,105 | |
| | | | 90,394 | NET |
| | | | 22.5 | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 395 LABORATORY EQUIP.

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 1,008 | | | |
| 1981 | 496 | | | |
| 1982 | 3,452 | | | |
| 1983 | 10,312 | 77 | | |
| 1984 | 6,052 | | | |
| 1985 | 7,897 | | | |
| 1986 | 2,137 | 35 | 2,000 | |
| 1987 | 40,115 | 7,000 | | |
| 1988 | 5,803 | | | |
| 1989 | | | | |
| 1990 | 11,362 | | | |
| 1991 | 21,702 | | | |
| 1992 | 8,891 | | | |
| 1993 | 26,567 | | | |
| 1994 | -63 | | | |
| TOTAL | 145,731 | 7,112 | 2,000 | |
| | | 5,112 | | NET |
| | | 3.5 | | % OF \$ RETIRED |

KENTUCKY-AMERICAN WATER COMPANY
 DEPRECIATION STUDY
 SALVAGE AND COST OF REMOVAL

ACCOUNT 396 POWER OPERATED EQUIP.

| <u>YEAR</u> | <u>DOLLARS RETIRED</u> | <u>COST OF REMOVAL</u> | <u>SALVAGE</u> | |
|-------------|----------------------------|----------------------------|----------------|-----------------|
| 1980 | 13,957 | 20 | 10,100 | |
| 1981 | | | | |
| 1982 | 4,745 | | | |
| 1983 | -369 | | | |
| 1984 | | | | |
| 1985 | 34,721 | 35 | 18,612 | |
| 1986 | 3,106 | | | |
| 1987 | | | | |
| 1988 | 7,922 | | | |
| 1989 | | | | |
| 1990 | -479 | | | |
| 1991 | 65,103 | | 8,554 | |
| 1992 | 10,550 | | | |
| 1993 | 4,132 | | 152 | |
| 1994 | 22,762 | | 2,000 | |
| TOTAL | 168,160 | 55 | 39,418 | |
| | | | 39,363 | NET |
| | | | 23.7 | % OF \$ RETIRED |

Remaining Life, Survivor Curves, and Retirement History

Since remaining life is equal to probable life minus age, it is necessary to use survivor curves which forecast the probable life of property to determine remaining life.

A typical survivor curve is shown on Figure 1. A survivor curve graphically depicts the amount of property existing at each age through the life of an original property group. From the survivor curve, the average life of the group, the remaining life expectancy, and the probable life can be computed. Each survivor curve has an associated probable life curve which is also shown on Figure 1. The average life is obtained by computing the area under the survivor curve and dividing this area by the ordinate at age zero (100 percent). The remaining life expectancy at any age (X) can be computed by obtaining the area under the curve to the right of age (X) and dividing that area by the percent surviving at age (X). For example, on Figure 1, the remaining life expectancy at age zero is equal to the average life. The probable life at any age is the sum of the age and the remaining life expectancy. If the probable life is computed and plotted for each year, the result is the probable life curve. At age zero, the probable life is equal to the average life.

The type of survivor curves used in this depreciation study is referred to as "Iowa" type survivor curves. The "Iowa" curves are the most widely used survivor curves for industrial and utility properties. The name stems from the development of the curves at Iowa State University. The curves are identified by a letter and a subscript, the two of which together denote the shape of the curve. The higher the subscript, the greater the peak rate of retirement. The range of survivor characteristics usually encountered in utility property is represented by families of Iowa type curves. These survivor curves plotted to an age scale in percent of average service life are classified by their basic mathematical shape in three families -- the left modal group of six curves (L curves), the symmetrical group of seven curves (S curves), and the right modal group of five curves (R curves). For illustrative purposes, Figures 2 and 3 are included for Iowa Type Survivor Curves R1 and R4, respectively.

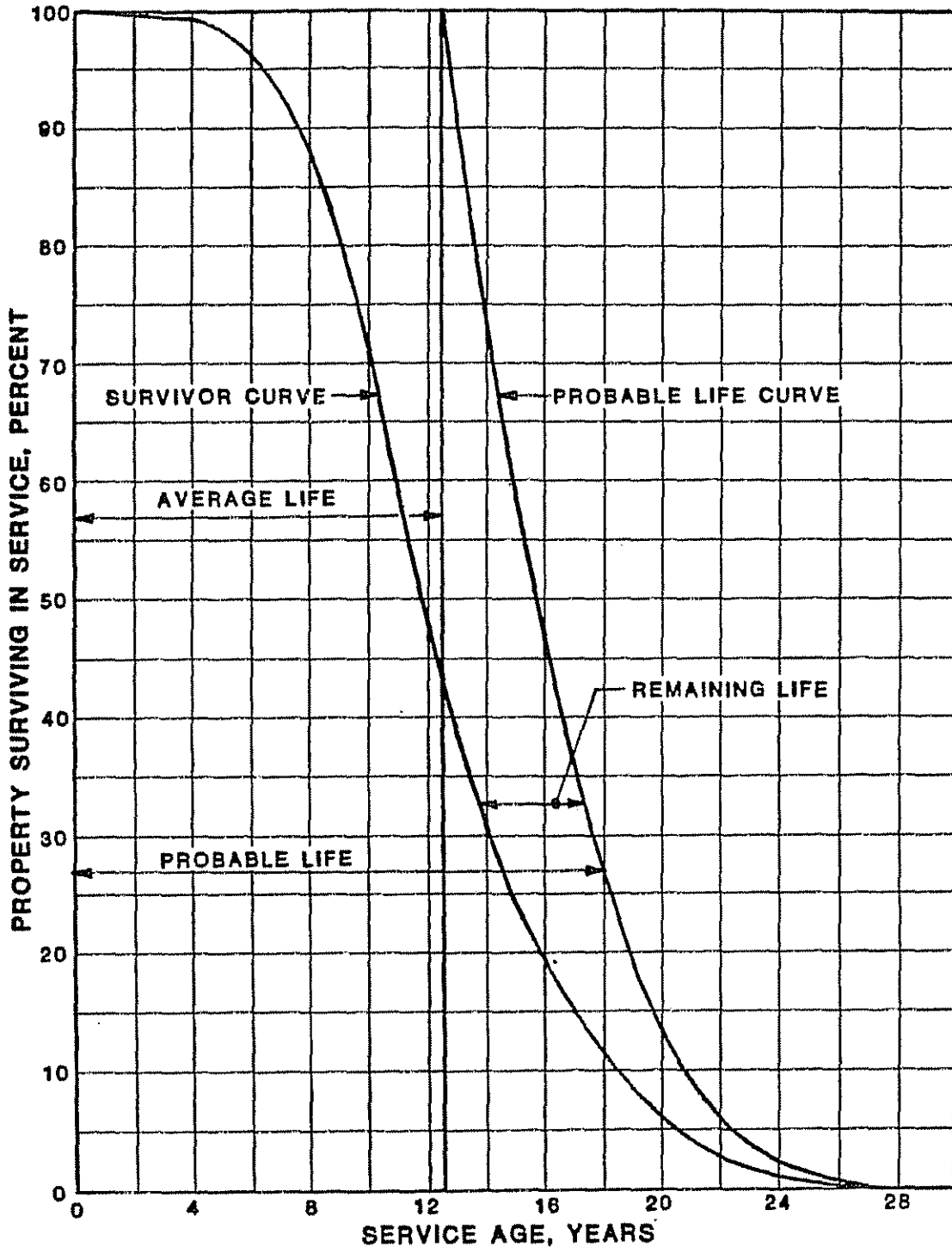


Figure 1

FIGURE 2

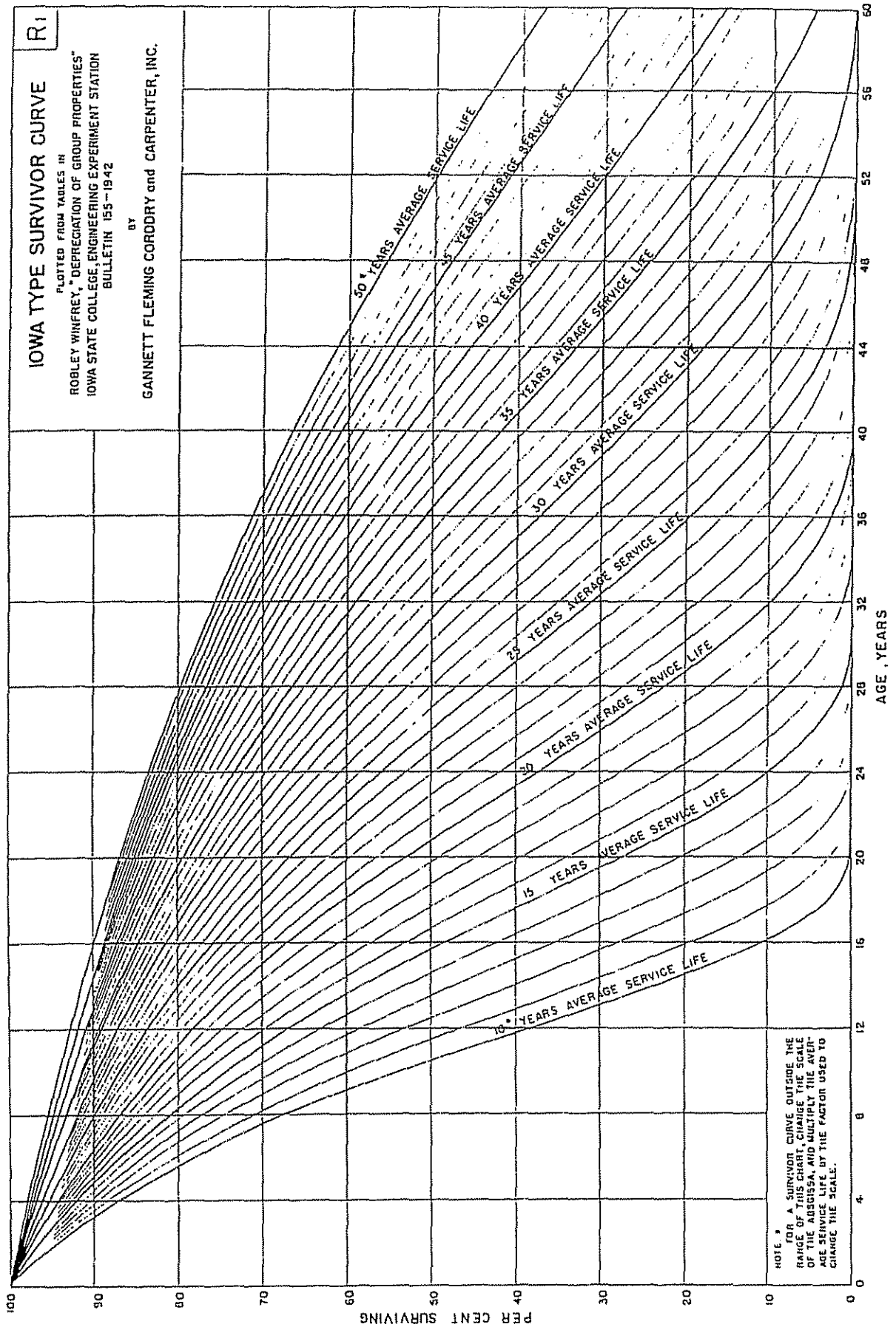
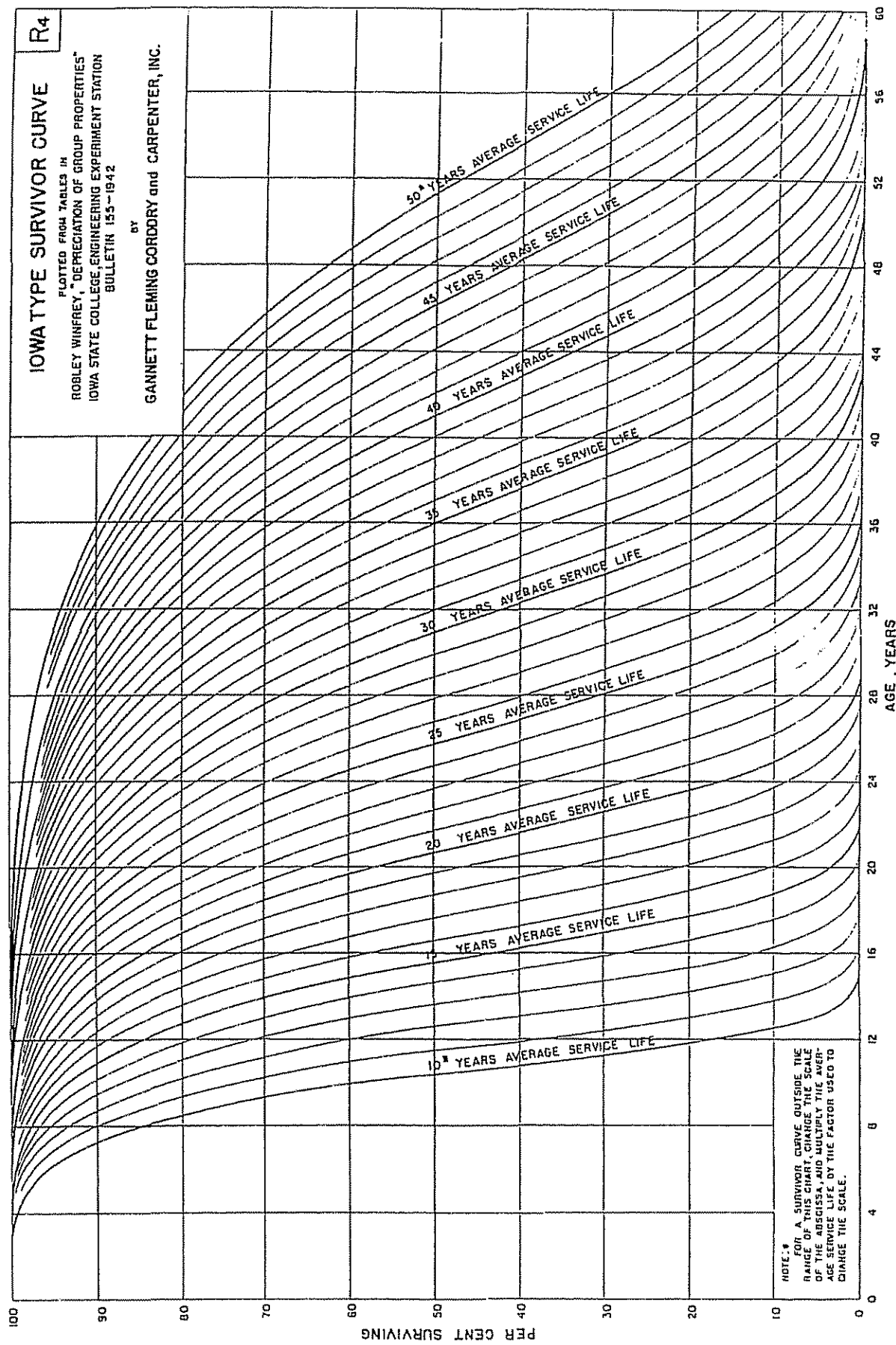


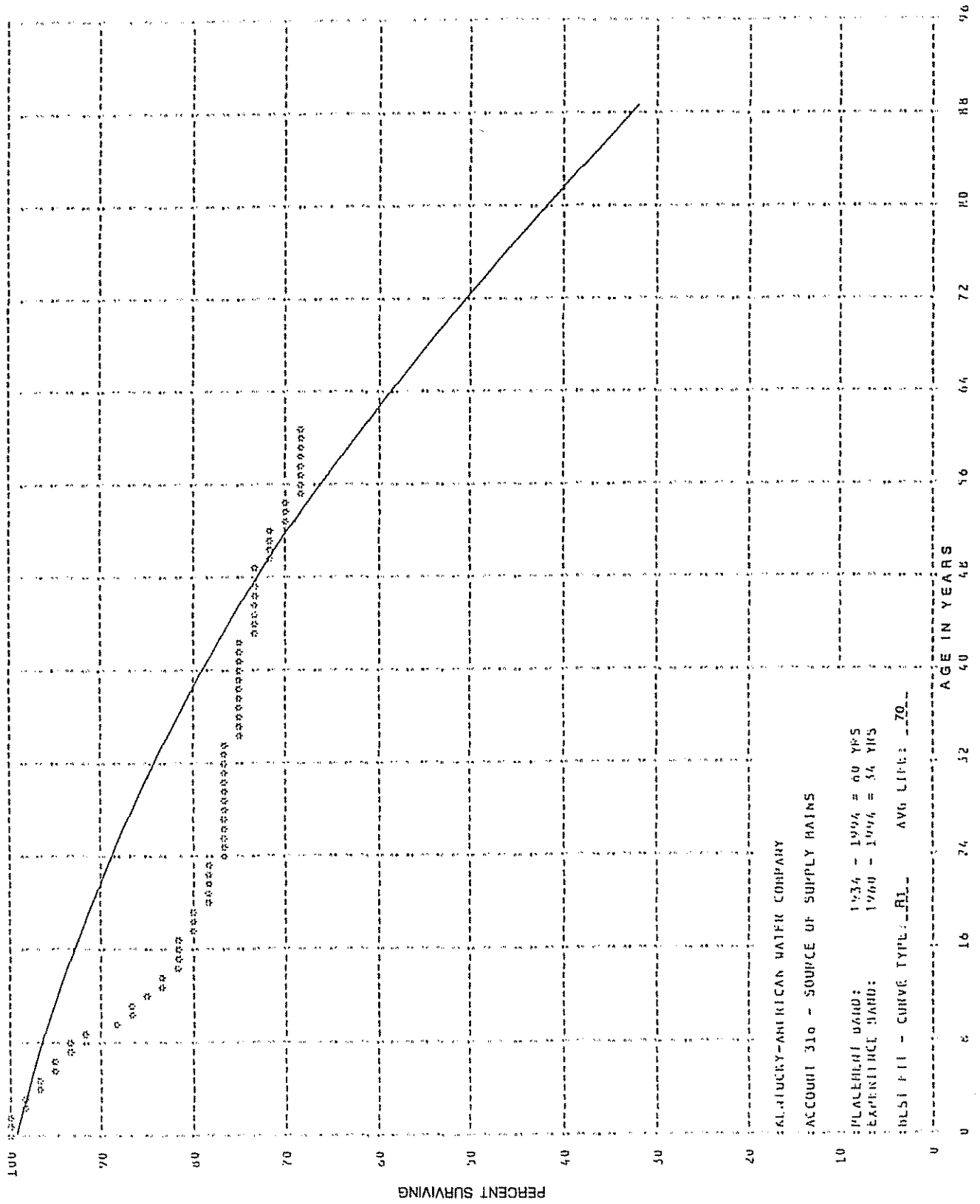
FIGURE 3



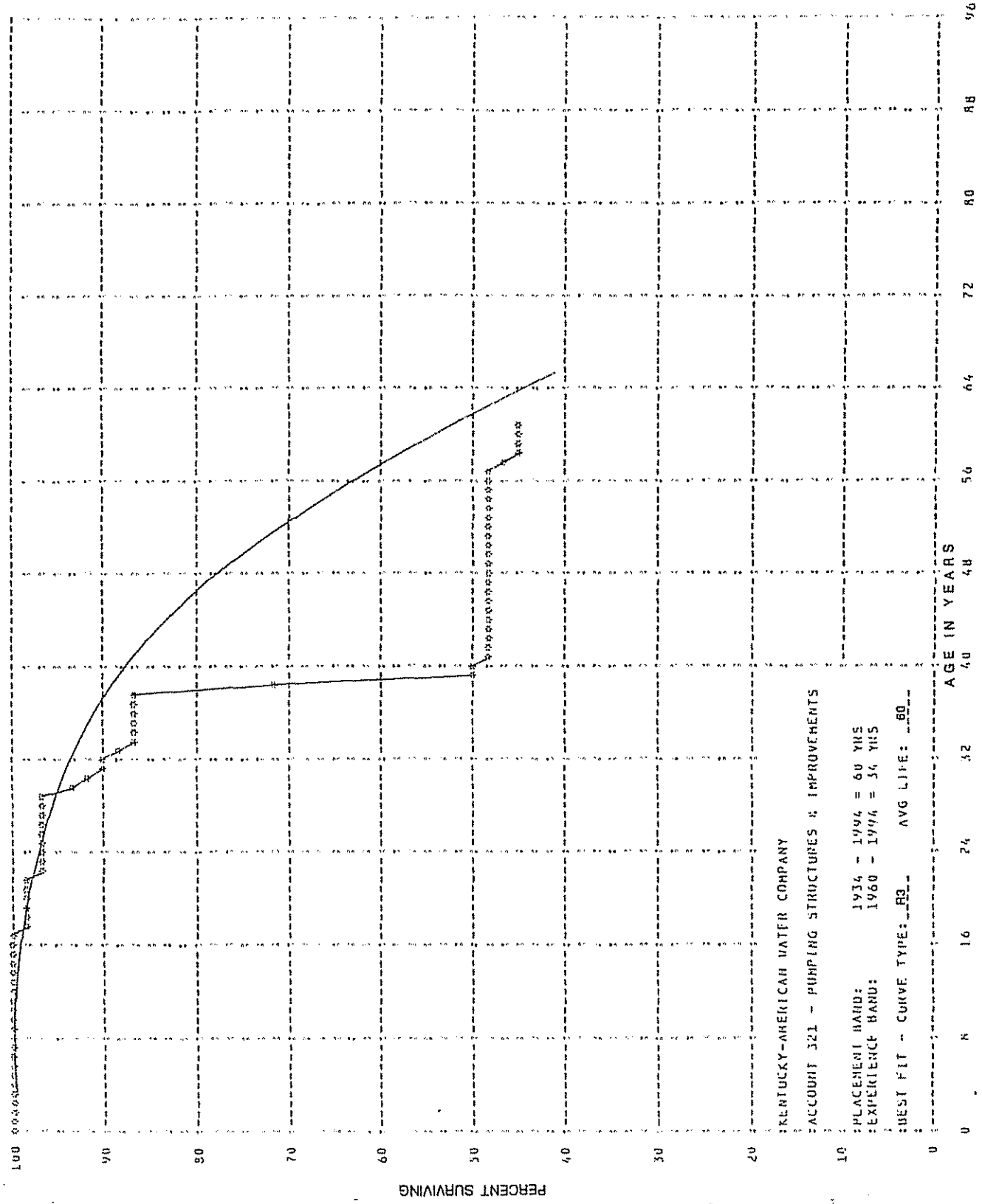
The Continuing Property Records (CPR) of Kentucky-American Water Company were utilized to estimate the composite remaining life for each primary account. The CPR consists of over 1,500 pages of detailed records of utility plant in service. For each primary account, the CPR includes such information as a description of the utility property, the year installed, and the surviving original cost. The information in the CPR was summarized for each primary account resulting in a detailed computer listing of approximately 150 pages. Iowa curves and service lives were assigned to the detailed listing of utility property in order to estimate future remaining life. The computer listing shows the account and subaccount number, the item description, year installed, surviving original cost at December 31, 1994, and the age. The Iowa curve type and service life assigned to the item of property and the resultant probable life and remaining life are also shown. Service lives applied to a detailed listing of property will result in a more accurate estimate of remaining life because of the mix of property in each primary account.

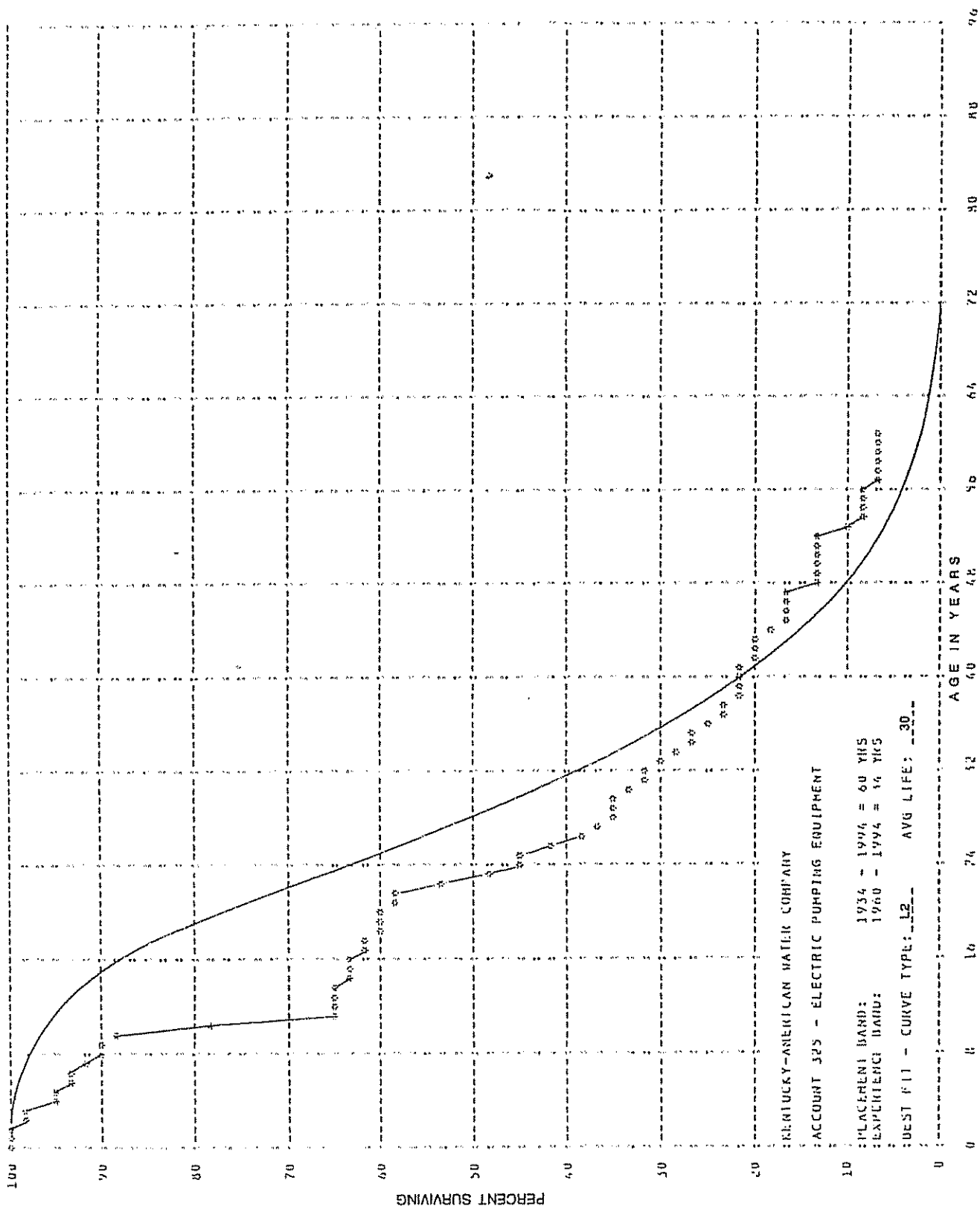
The 150-page computer listing of utility plant compiled from the CPR is not included herein but is available upon request.

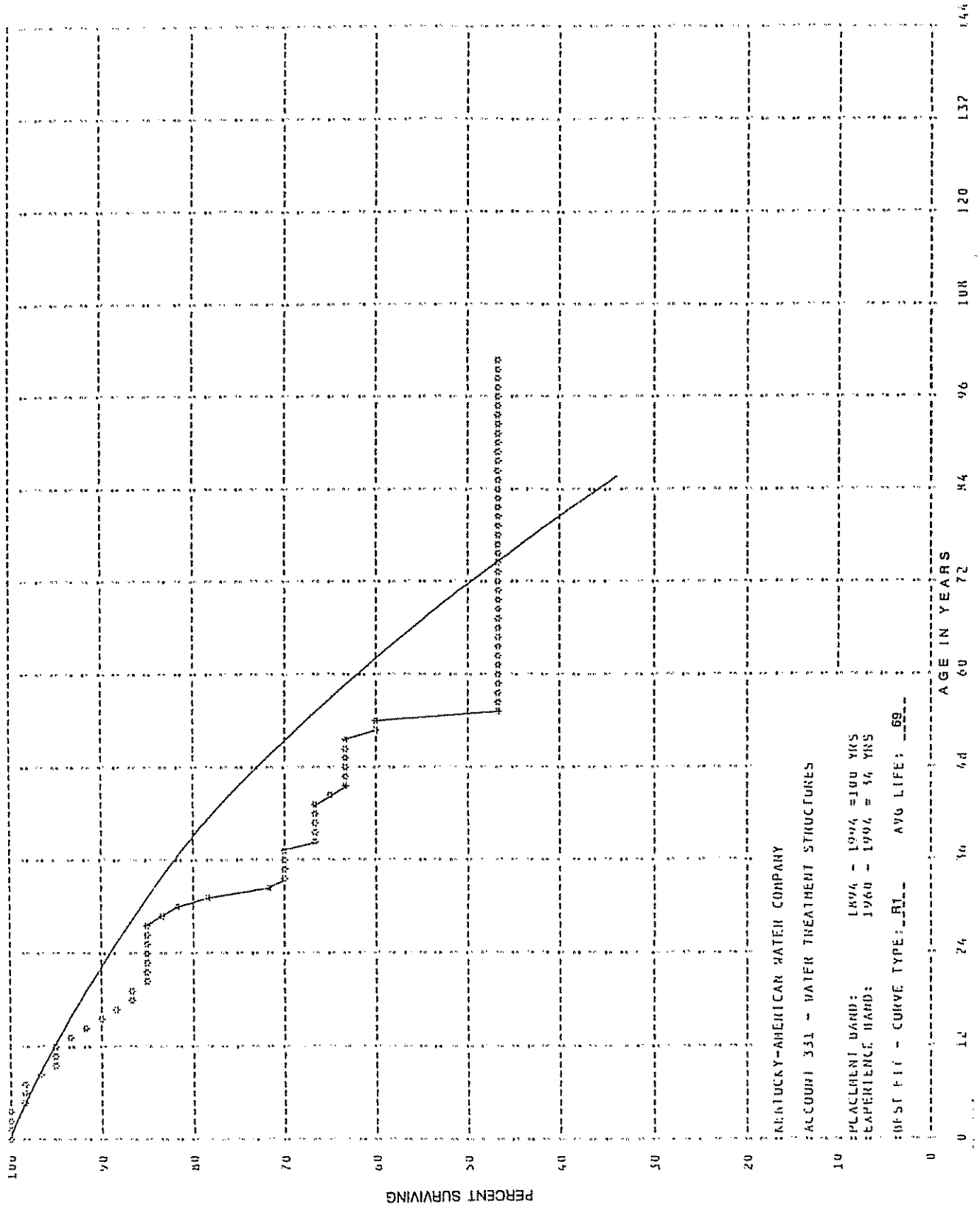
For the majority of accounts, the Iowa curve types and services lives assigned to the utility plant in service are based on actual retirement history for the Kentucky-American Water Company. A detailed study of retirements from 1960 to 1994 was made for each account which resulted in more than 30 survivor curves based on actual retirement history. These curves were matched with "Iowa" type survivor curves to predict future remaining life for the various property items. The survivor curves generated from actual retirement history are shown in this study beginning on page 33. For the 1995 depreciation study update, the survivor curves for the mass accounts (Mains, services, meters, and hydrants) that were developed for the 1990 study were not updated because, after reviewing the mass account retirement history from 1990-1994, it appeared that updating the survivor curves would not significantly alter the shape of the curve or change the estimated average service life. Some property accounts do not have sufficient retirement activity to generate reliable survivor curve data, or the retirement history generates short "stub" survivor curves. The lives and curves assigned to these accounts are based on lives and curves that have been used by other engineers and depreciation experts, on lives and curves that are generally used and accepted by public utility commissions and on lives presently being used by the water utility industry.



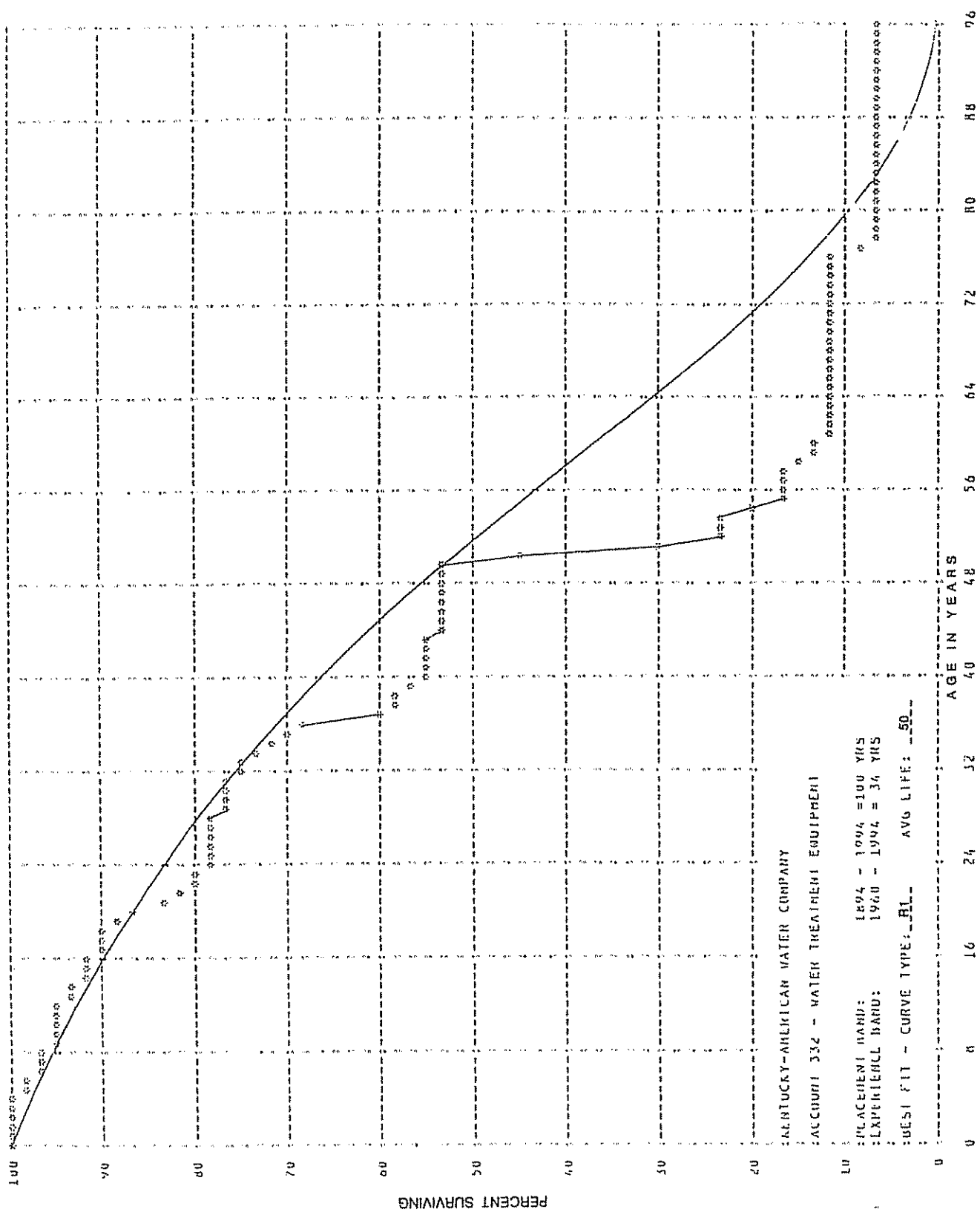
:CALIFORNIA-AMERICAN WATER COMPANY
 :ACCOUNT 310 - SOURCE OF SUPPLY RAINS
 :PLACEMENT BAND: 1934 - 1994 = 60 YRS
 :EXPERIENCE BAND: 1960 - 1994 = 34 YRS
 :BLSI FIT - CURVE TYPE: _RL_ AVG LIFE: _70_

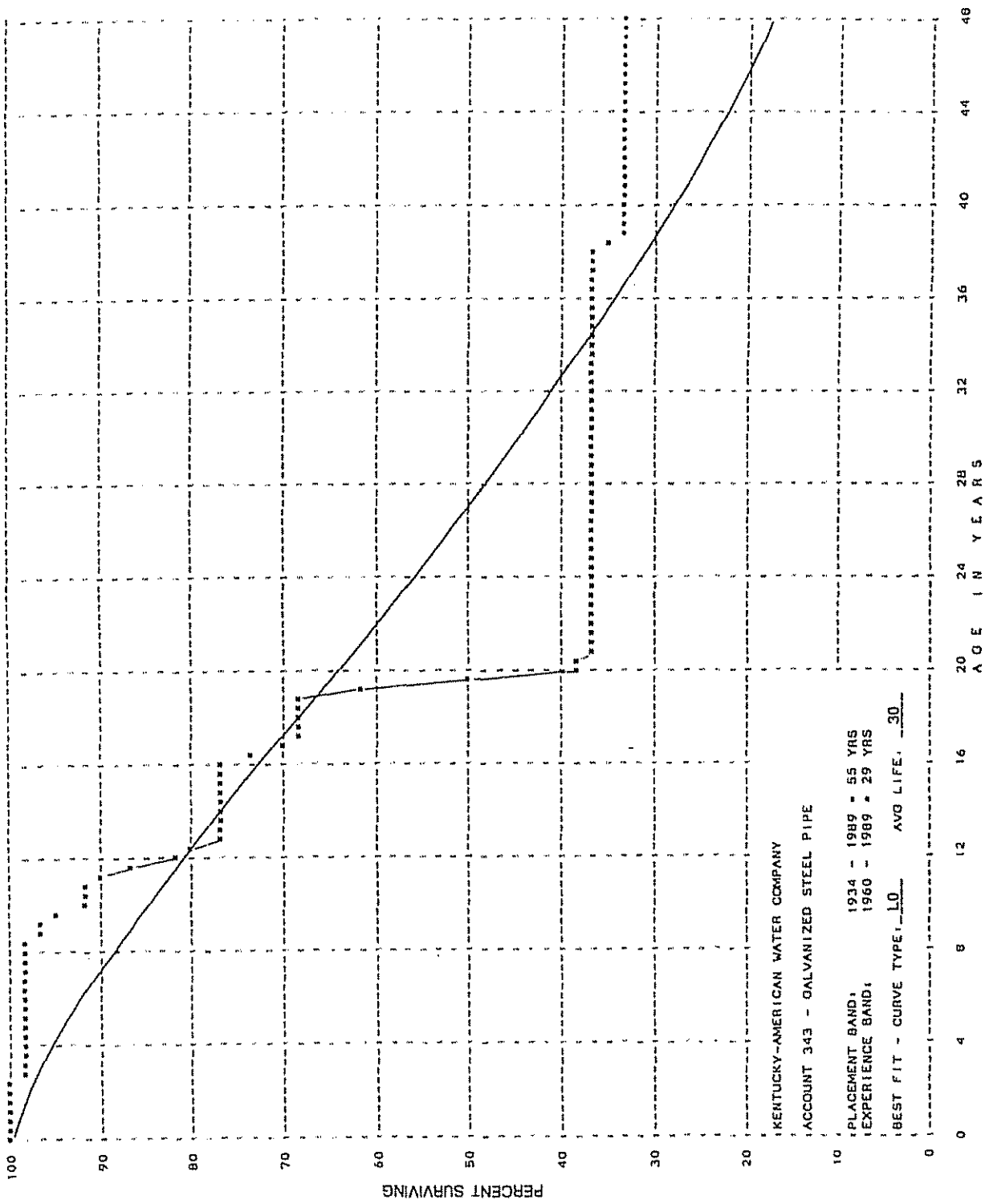


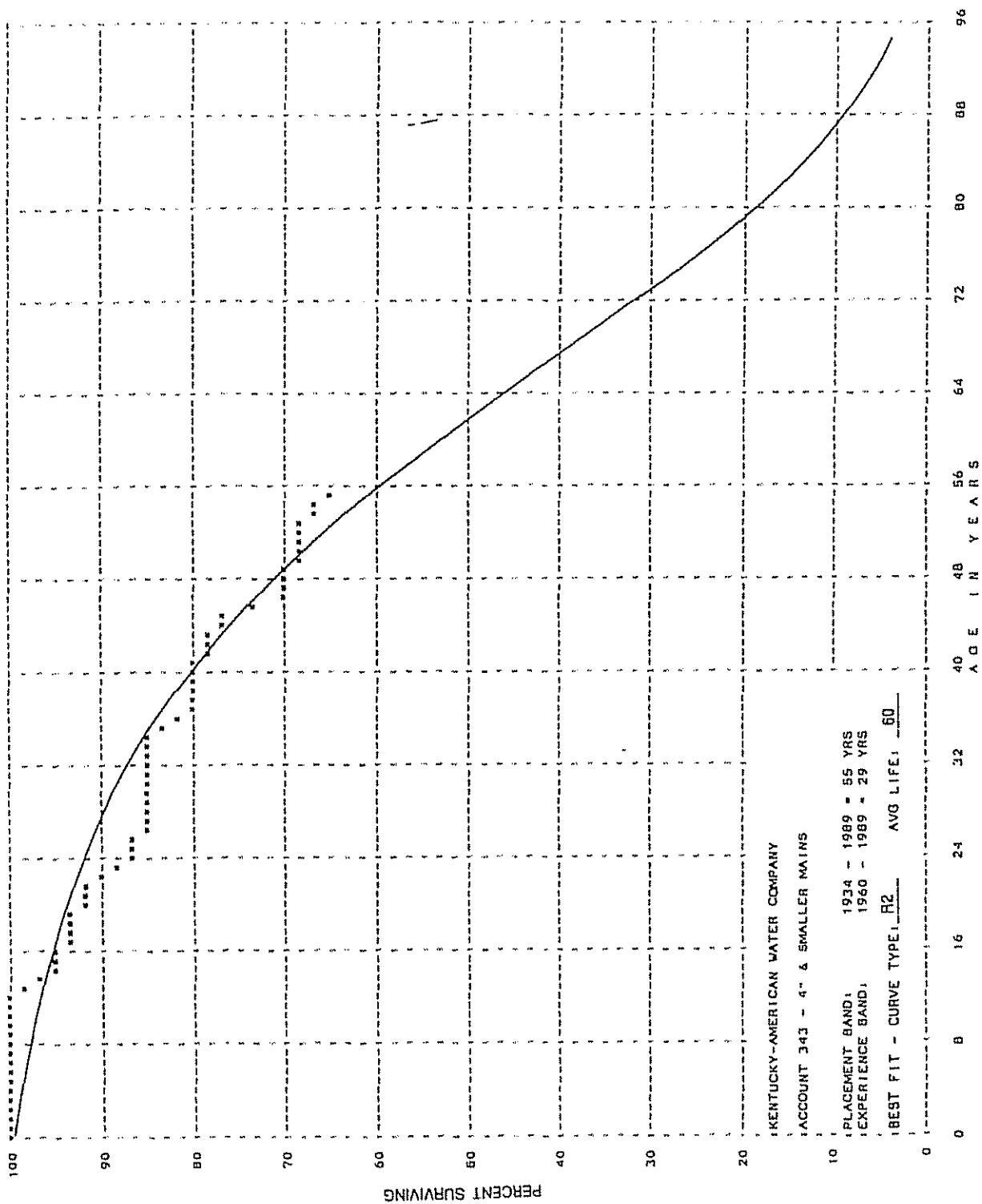


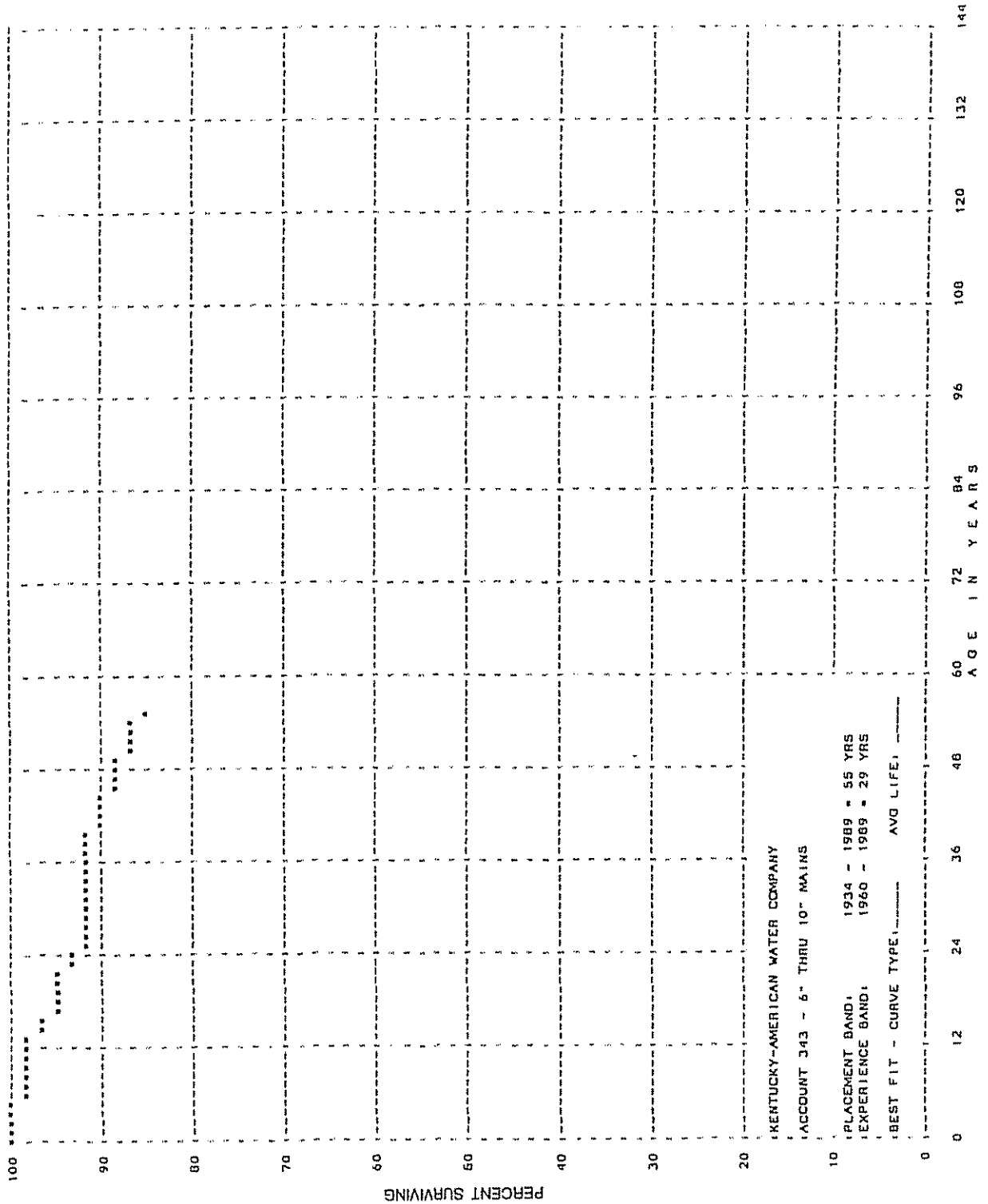


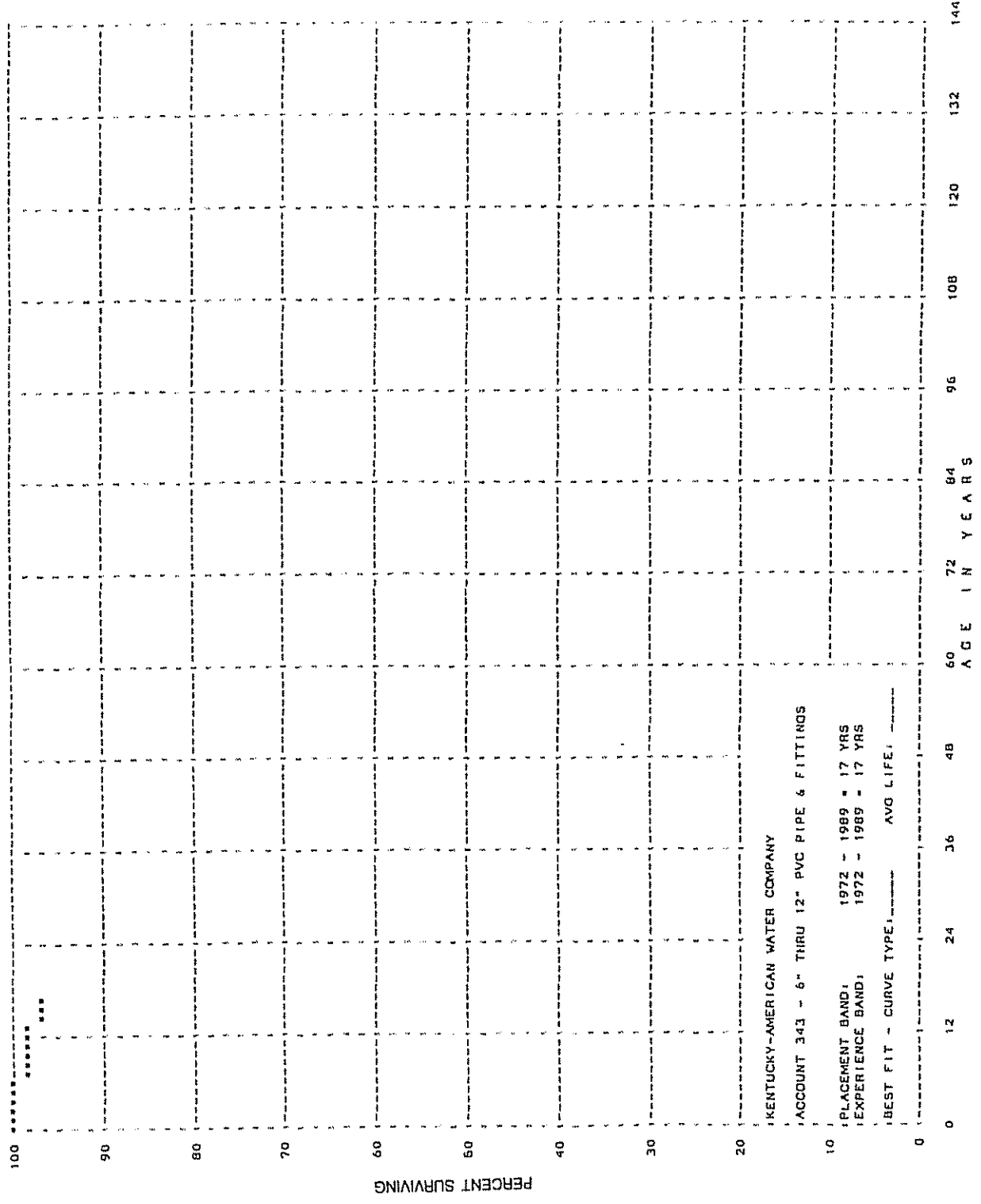
: KENTUCKY-AMERICAN WATER COMPANY
 : ACCOUNT 331 - WATER TREATMENT STRUCTURES
 : PLACEMENT BAND: 1894 - 1994 = 100 YRS
 : EXPERIENCE BAND: 1960 - 1994 = 34 YRS
 : BEST FIT - CURVE TYPE: RI AVG LIFE: 69

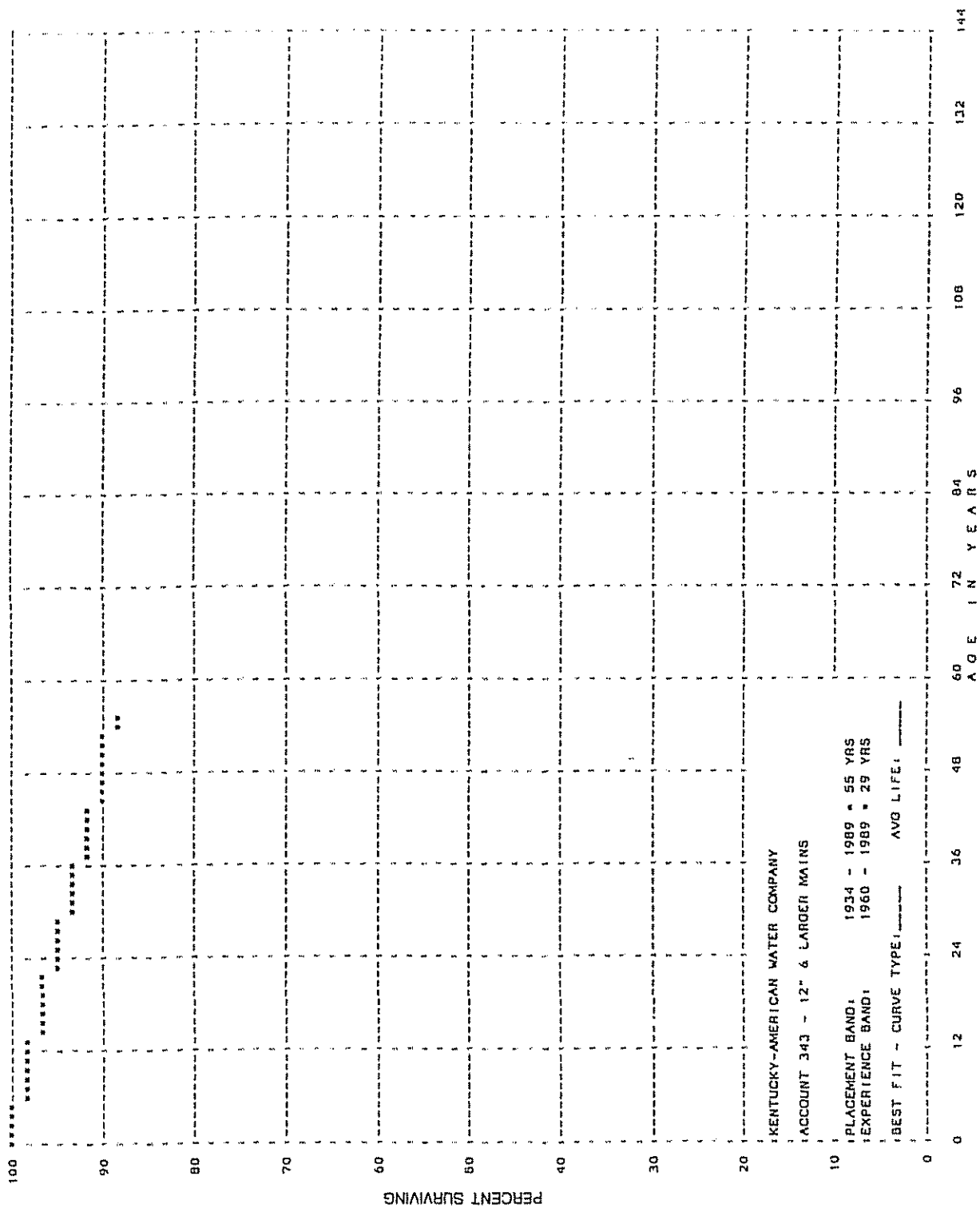


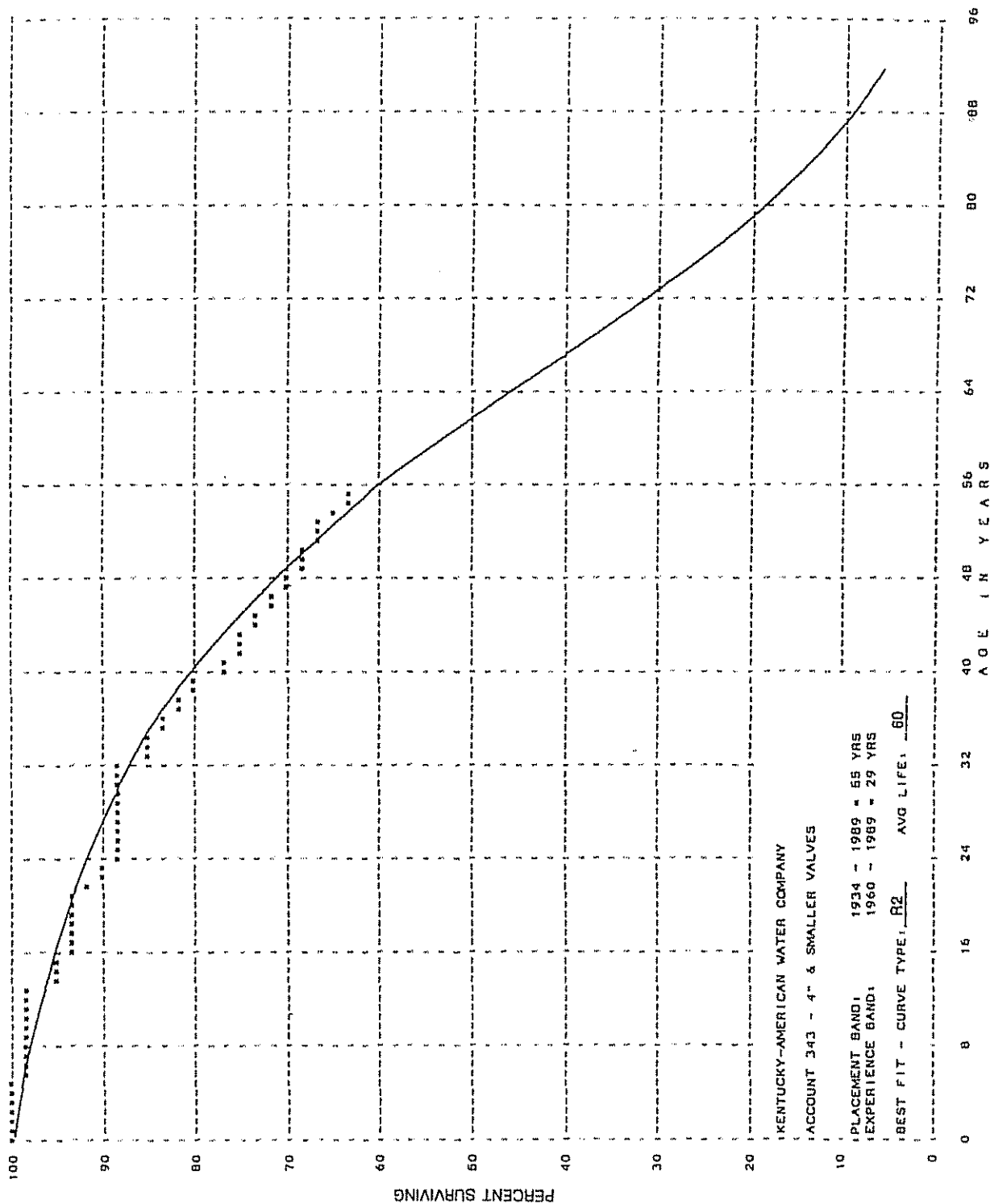


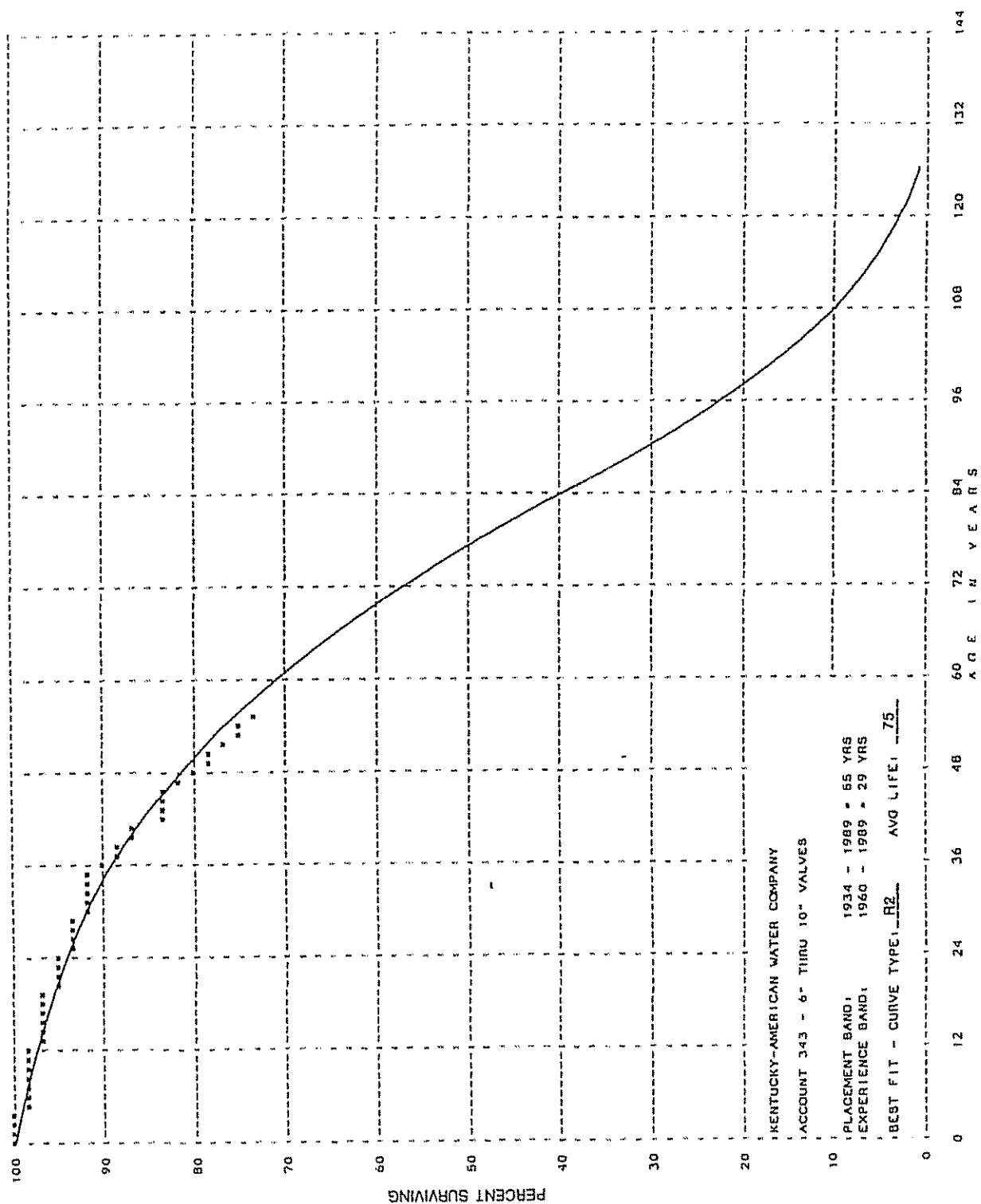


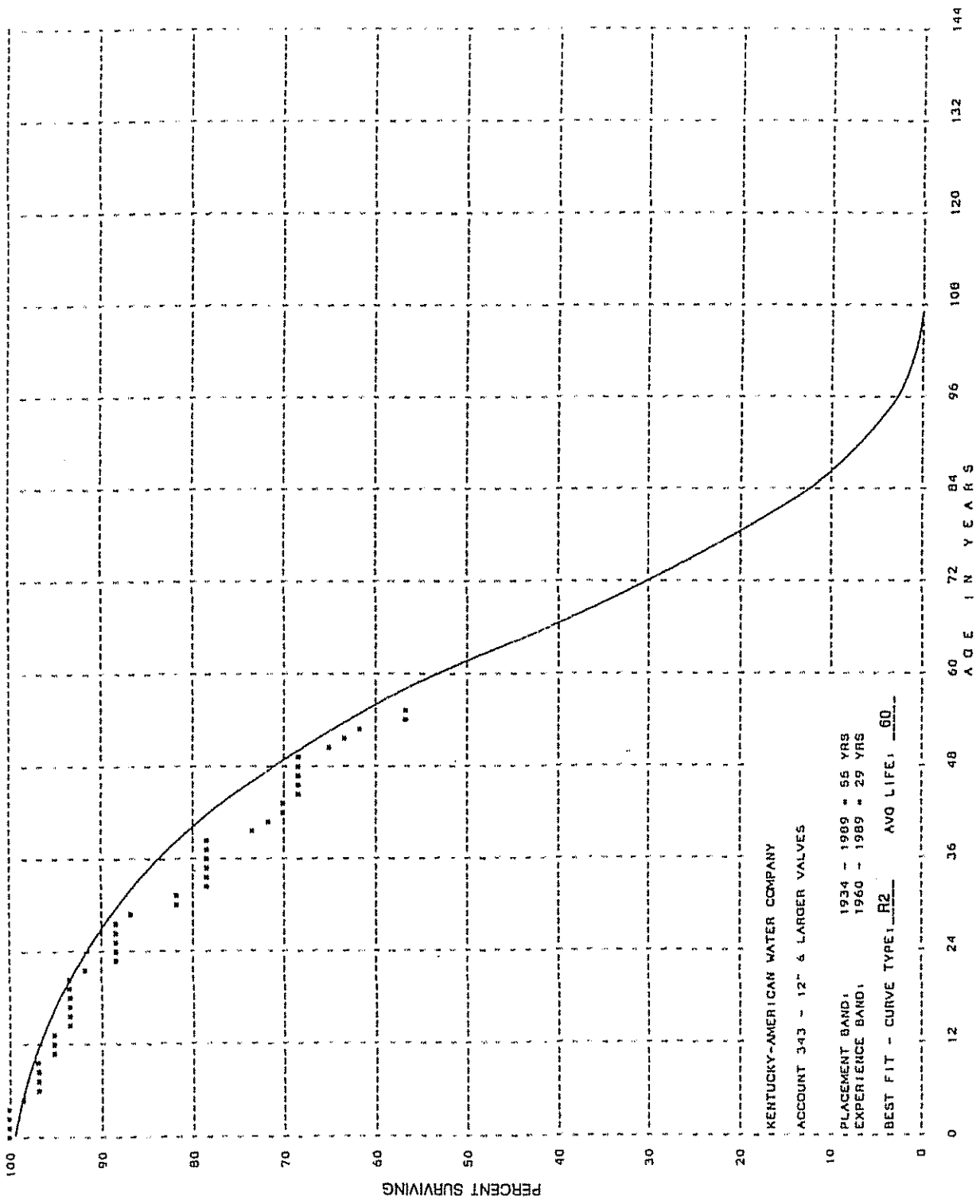


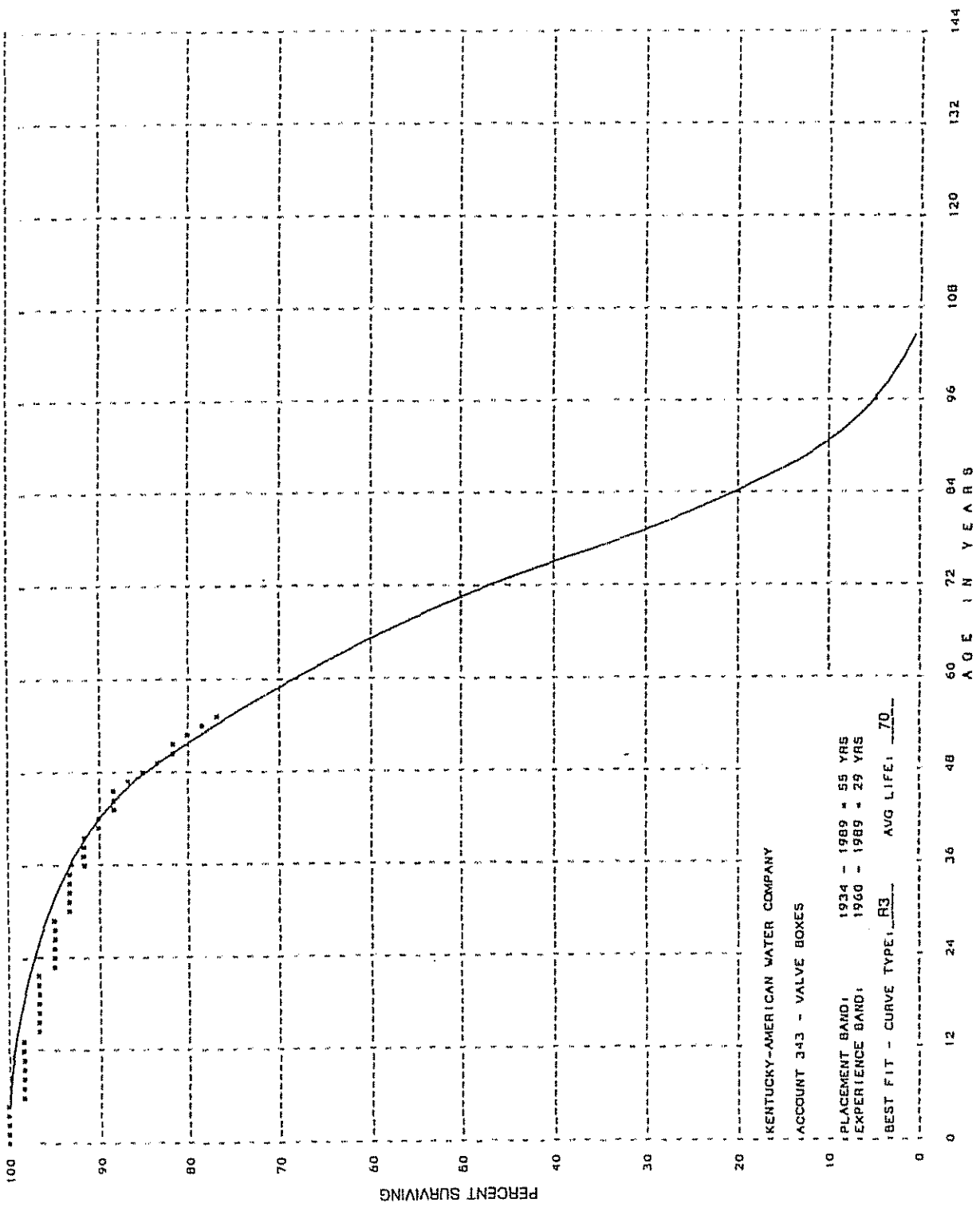


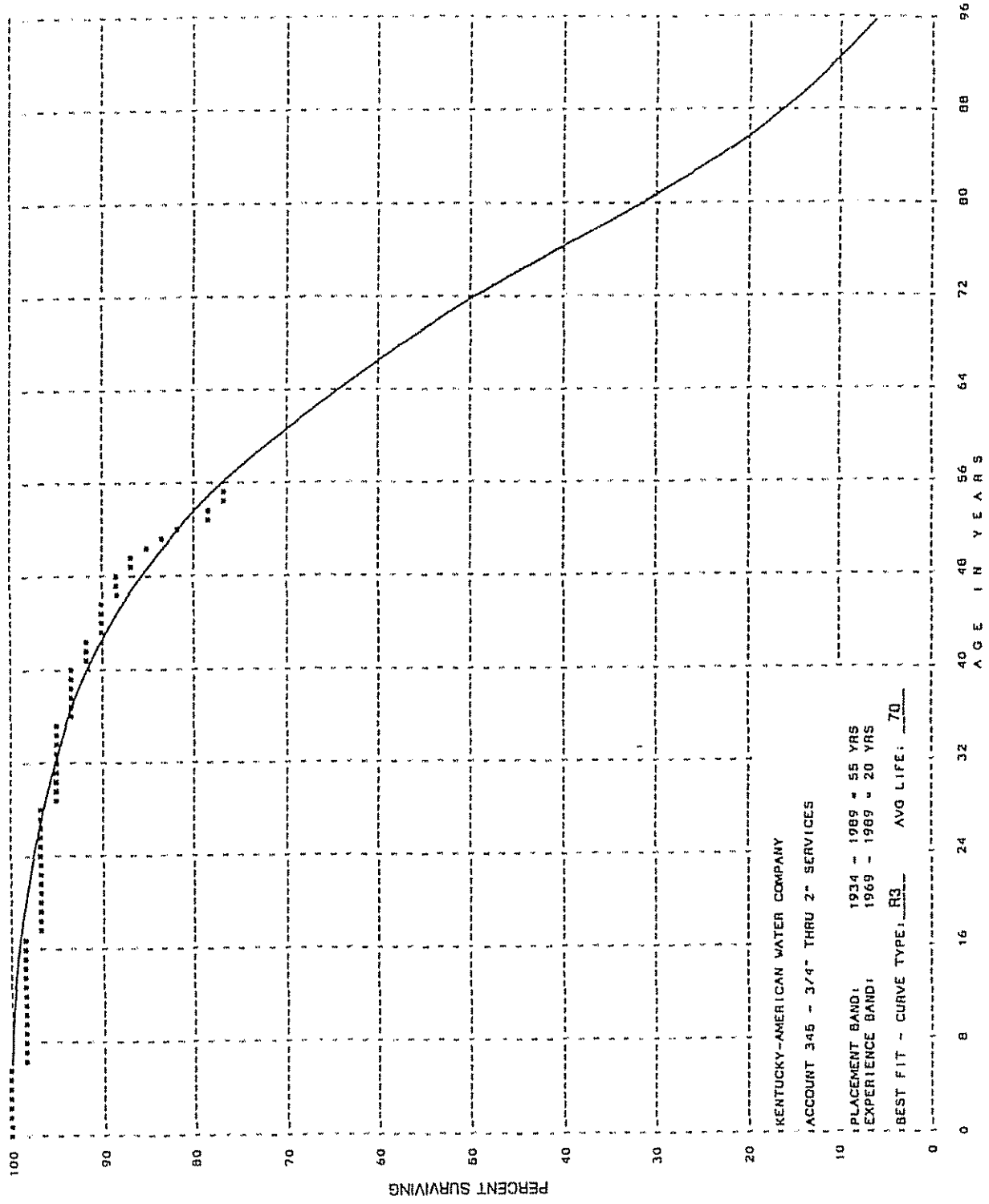


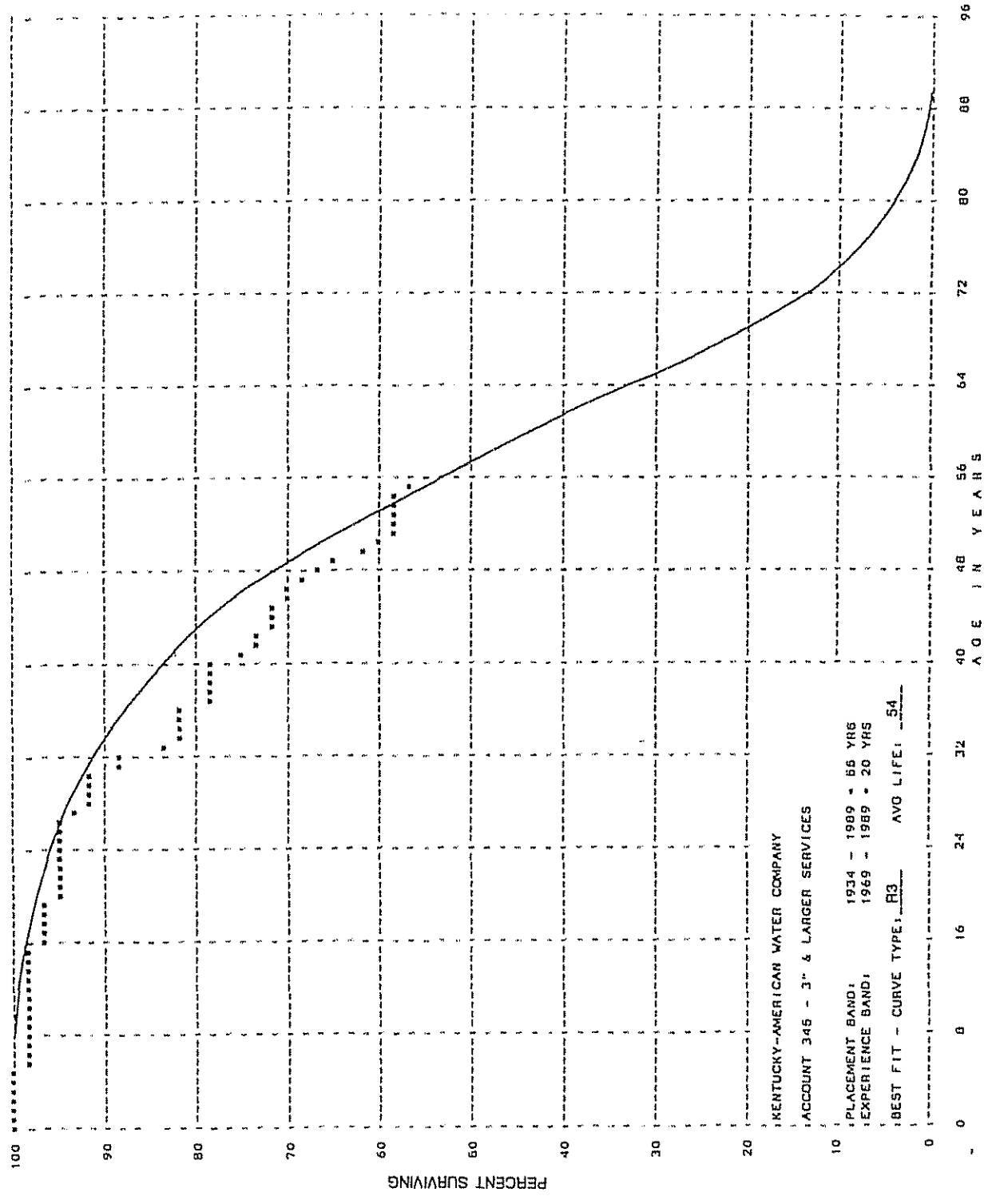


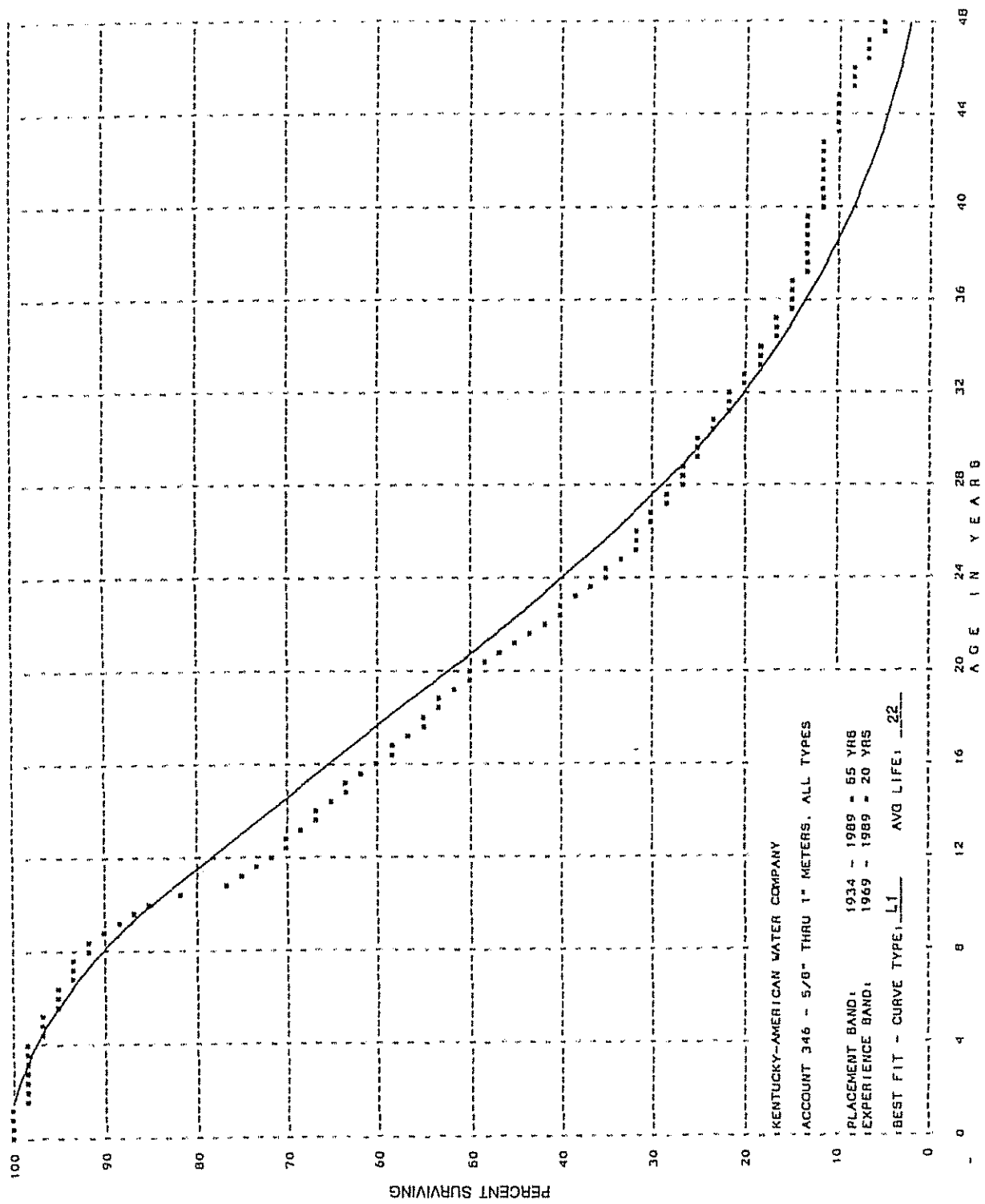


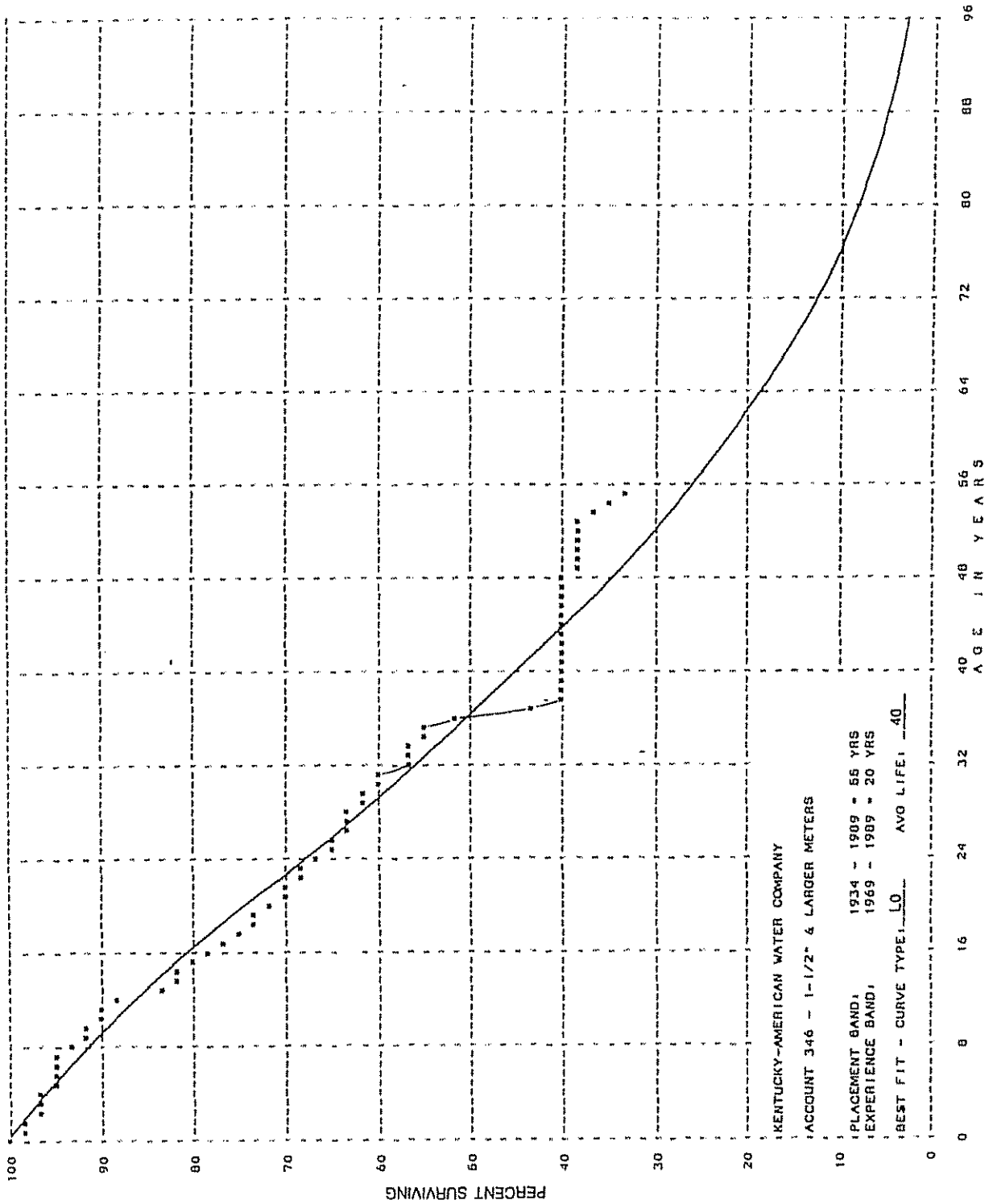


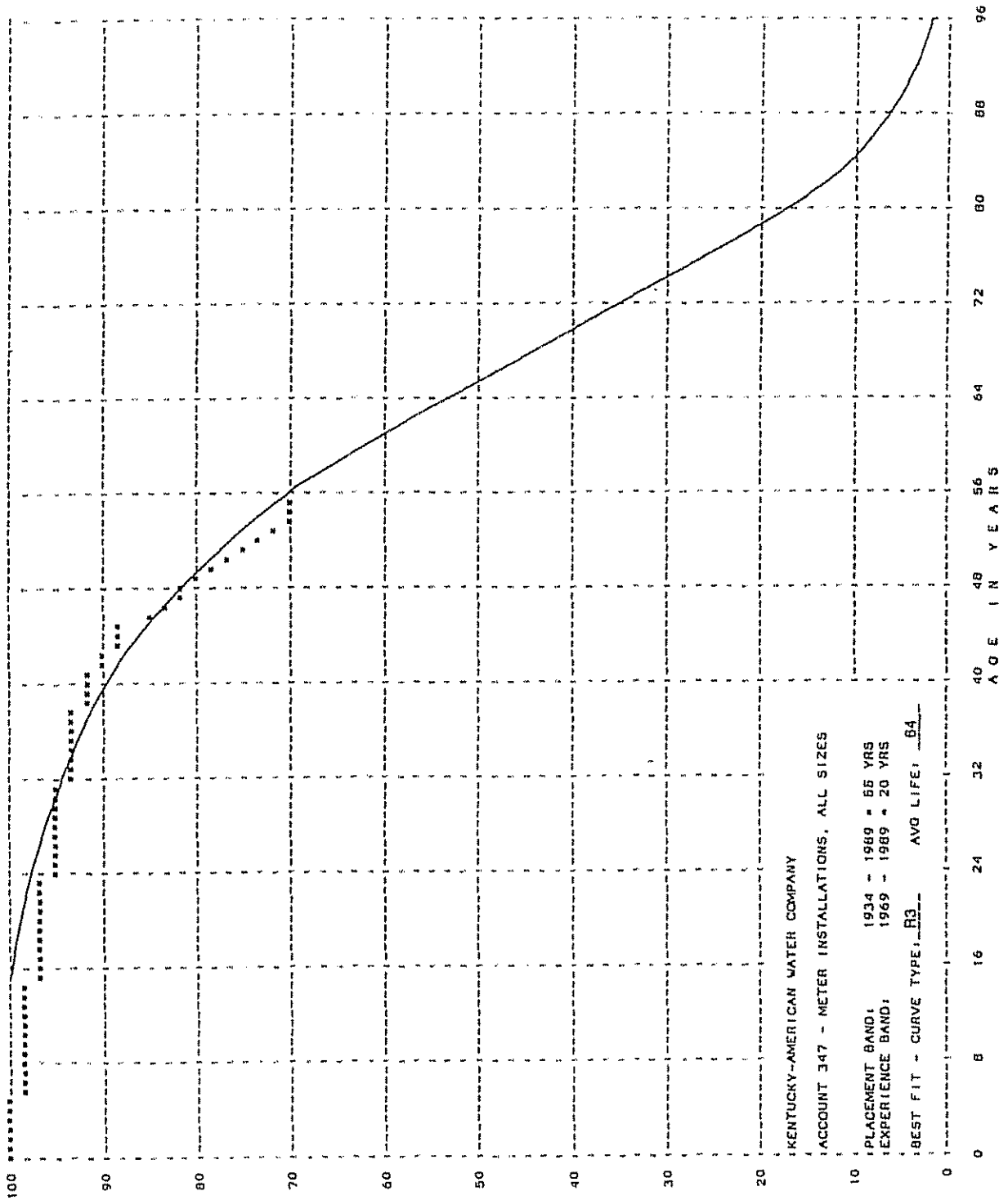


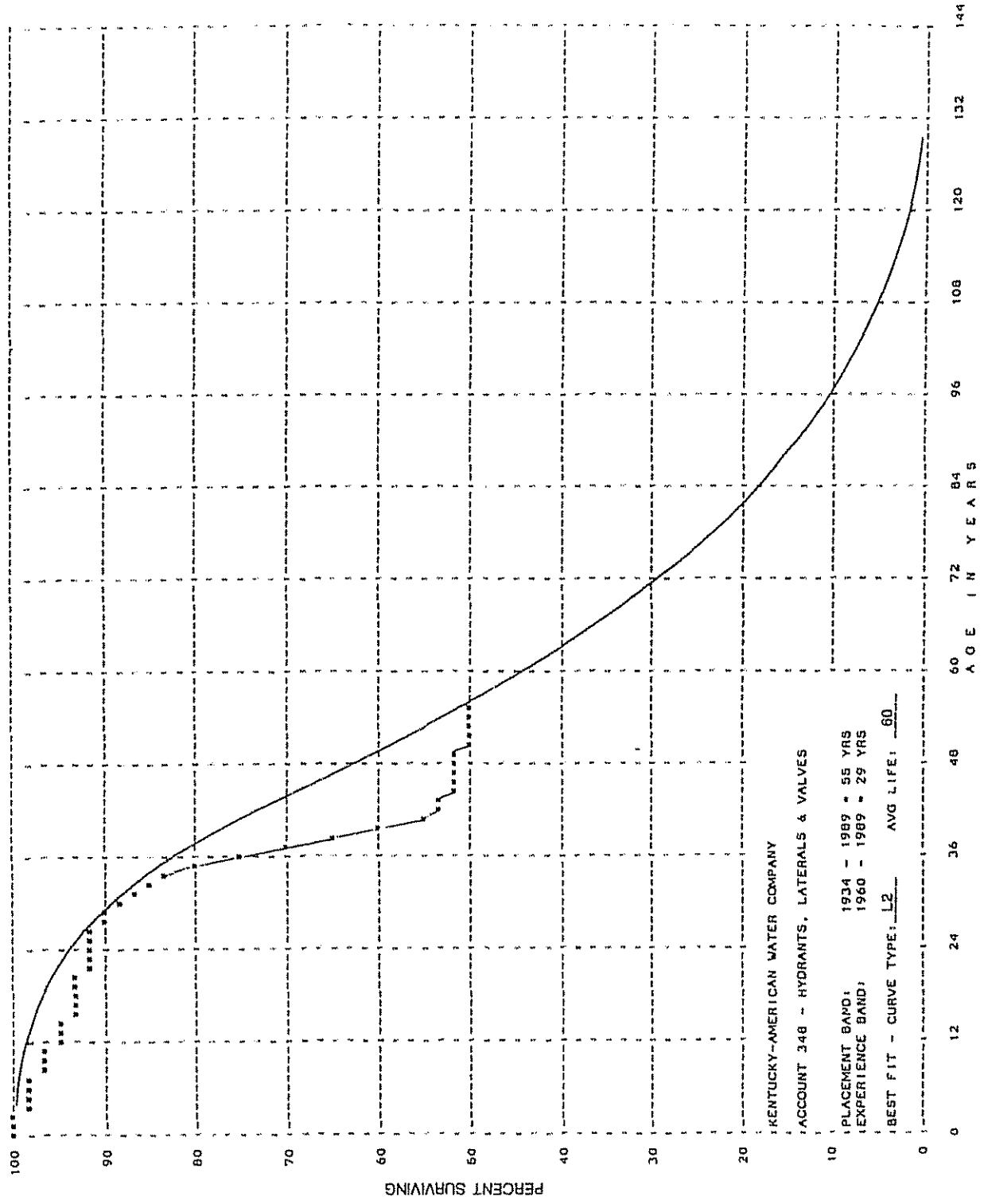


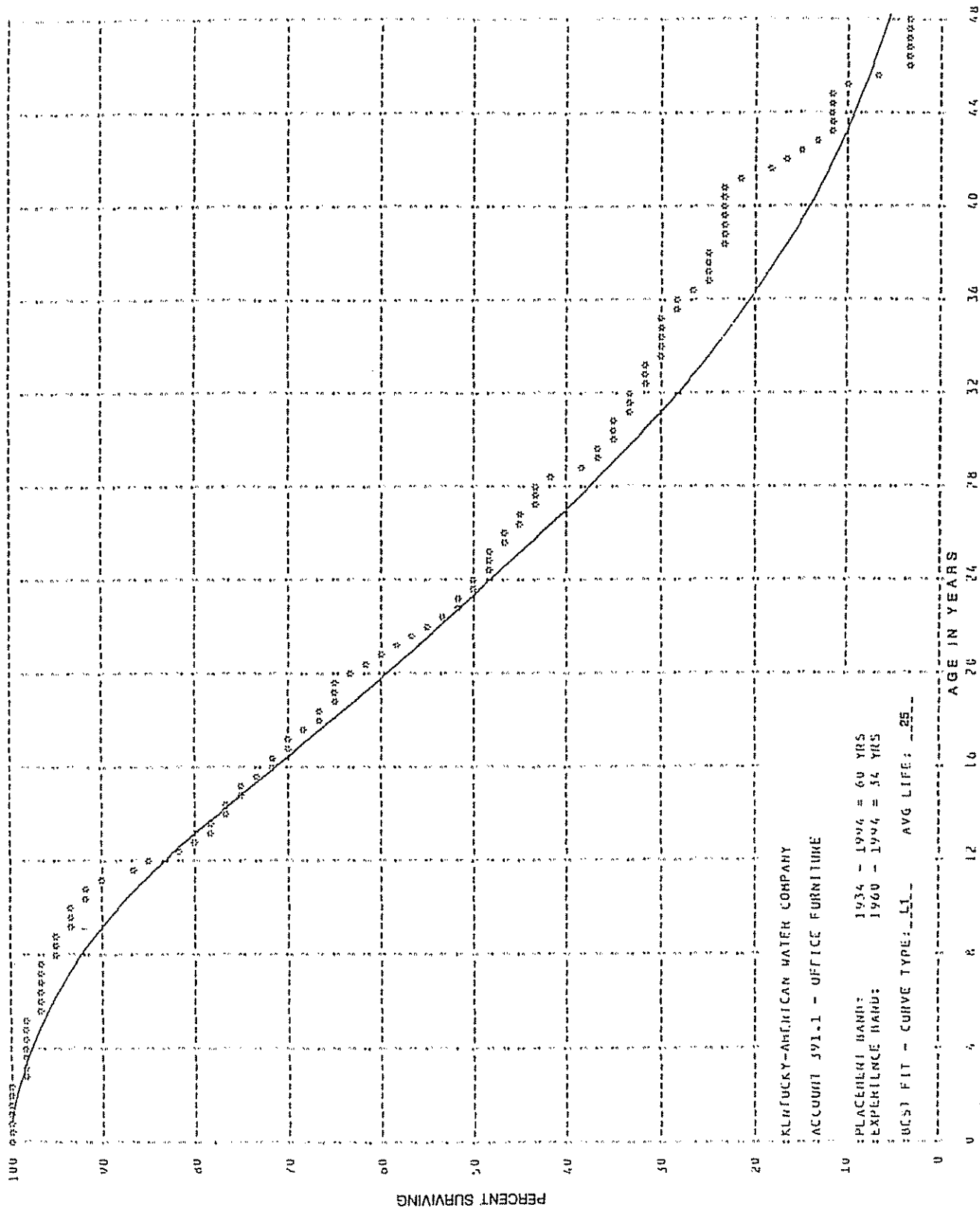


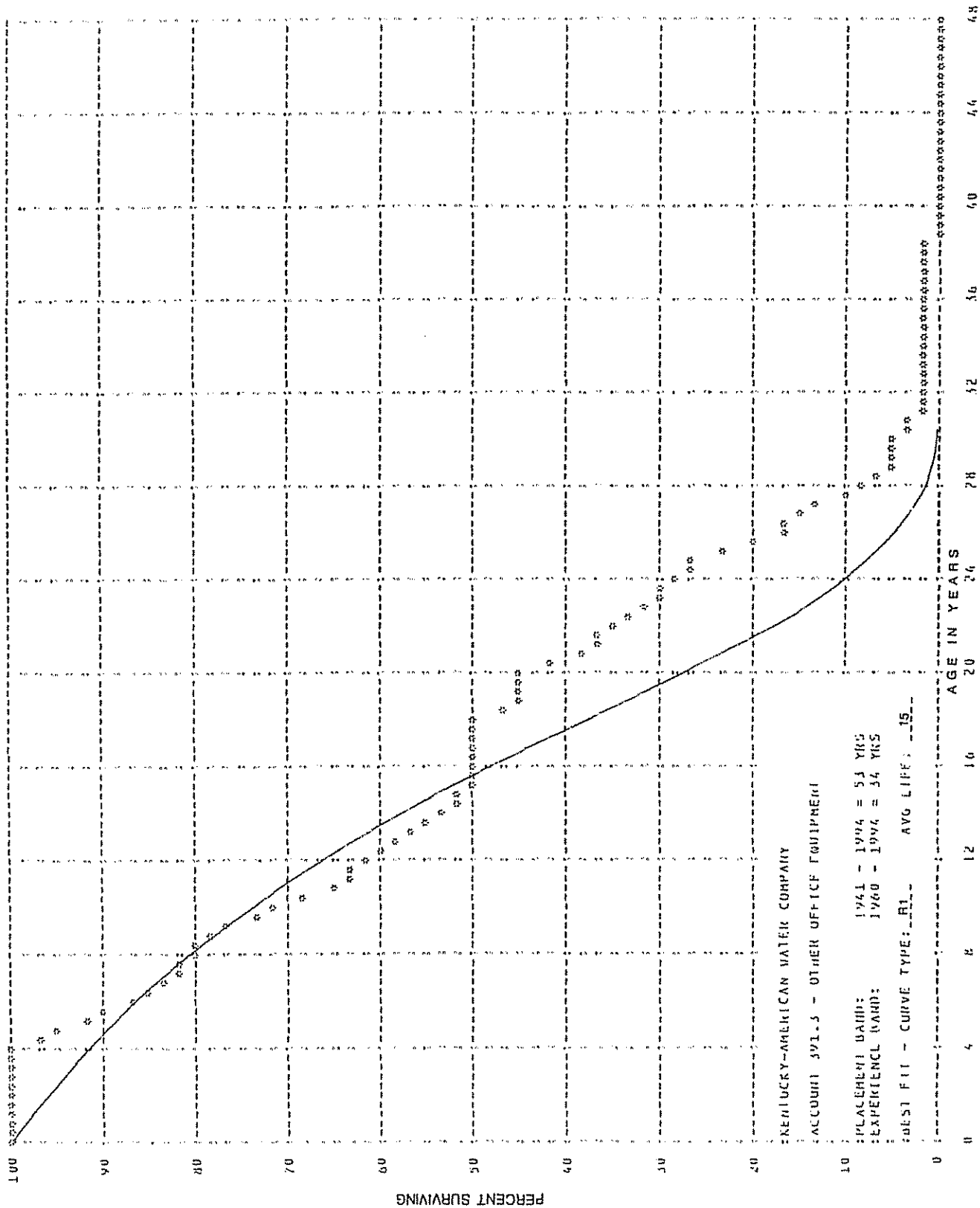


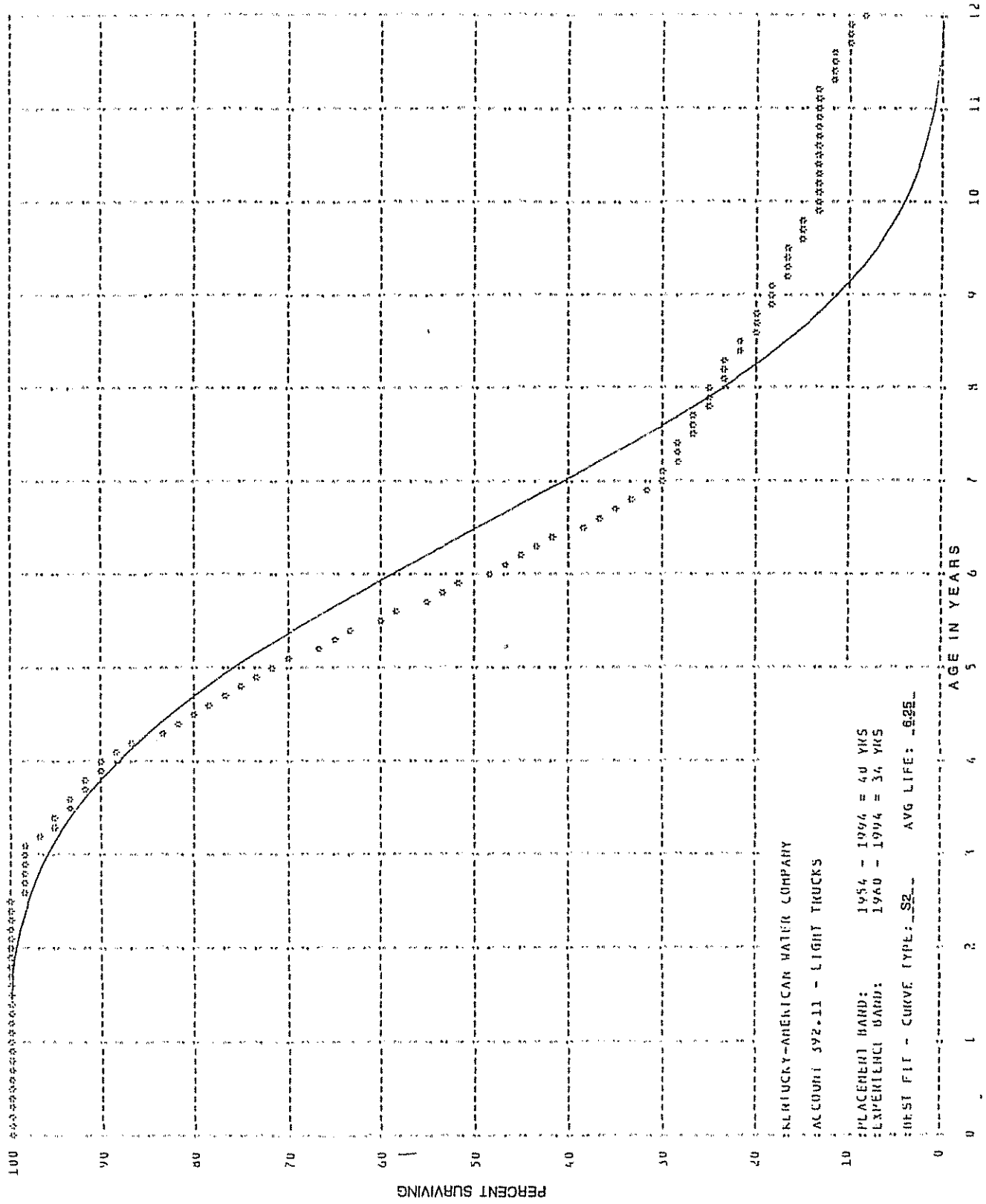


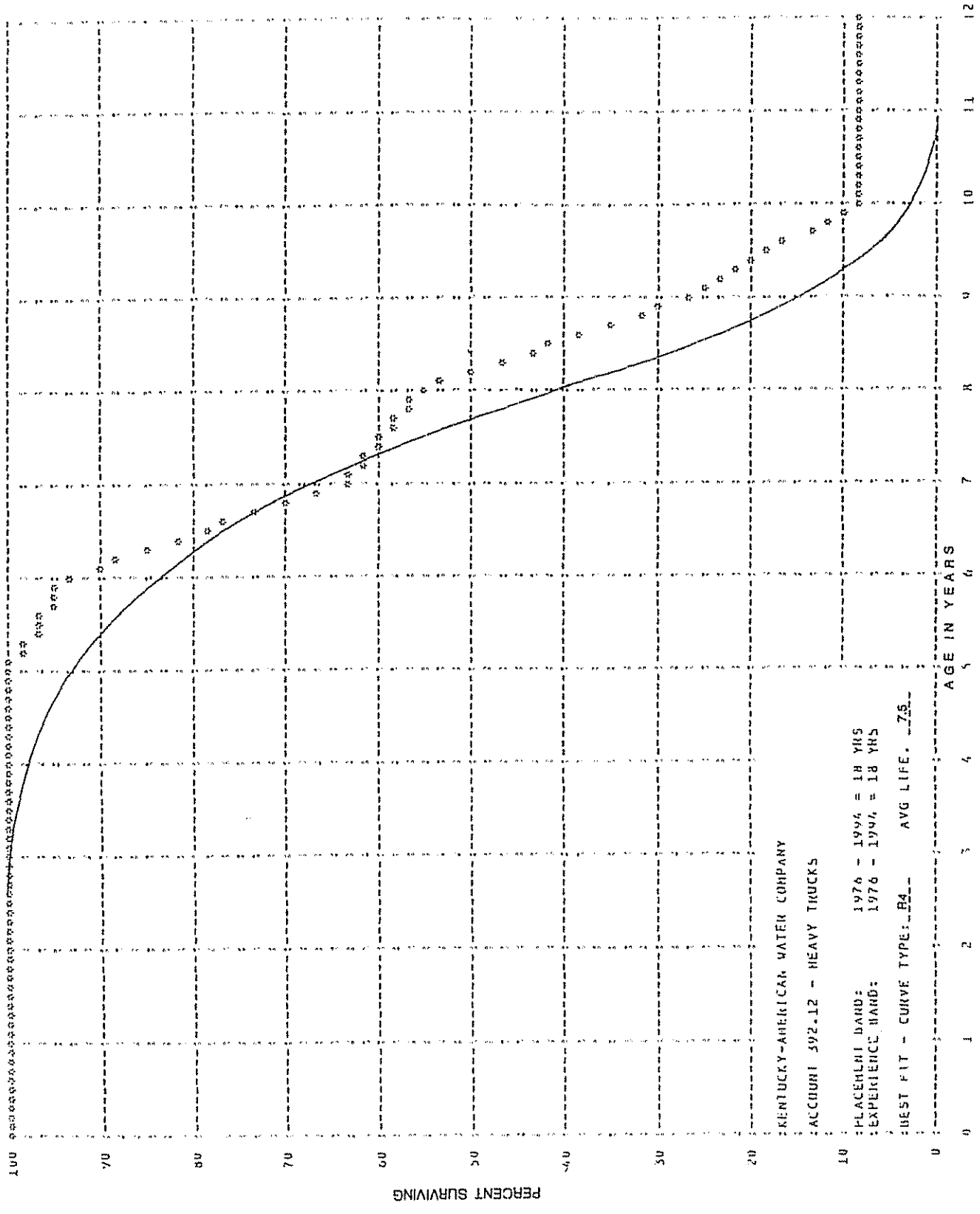




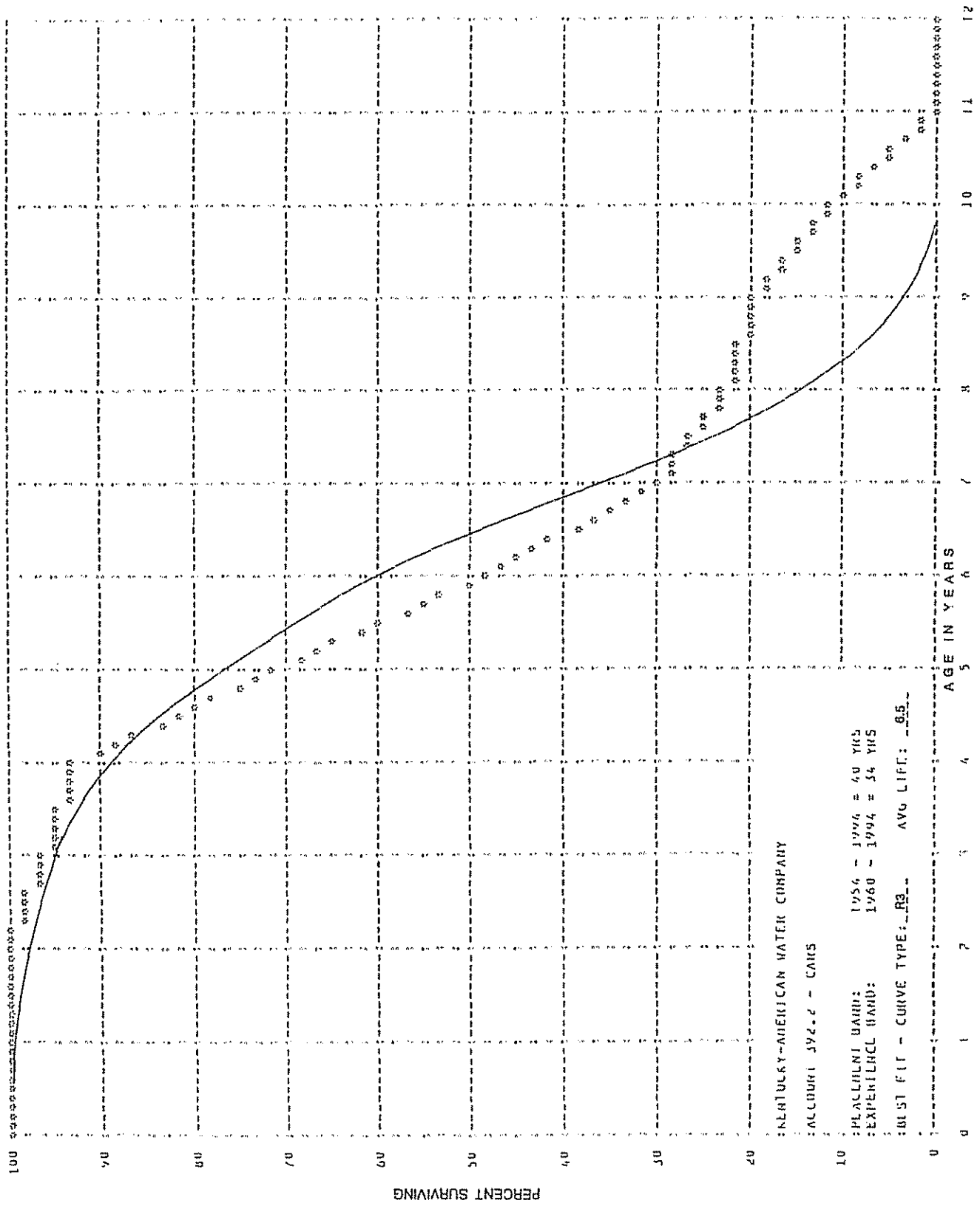


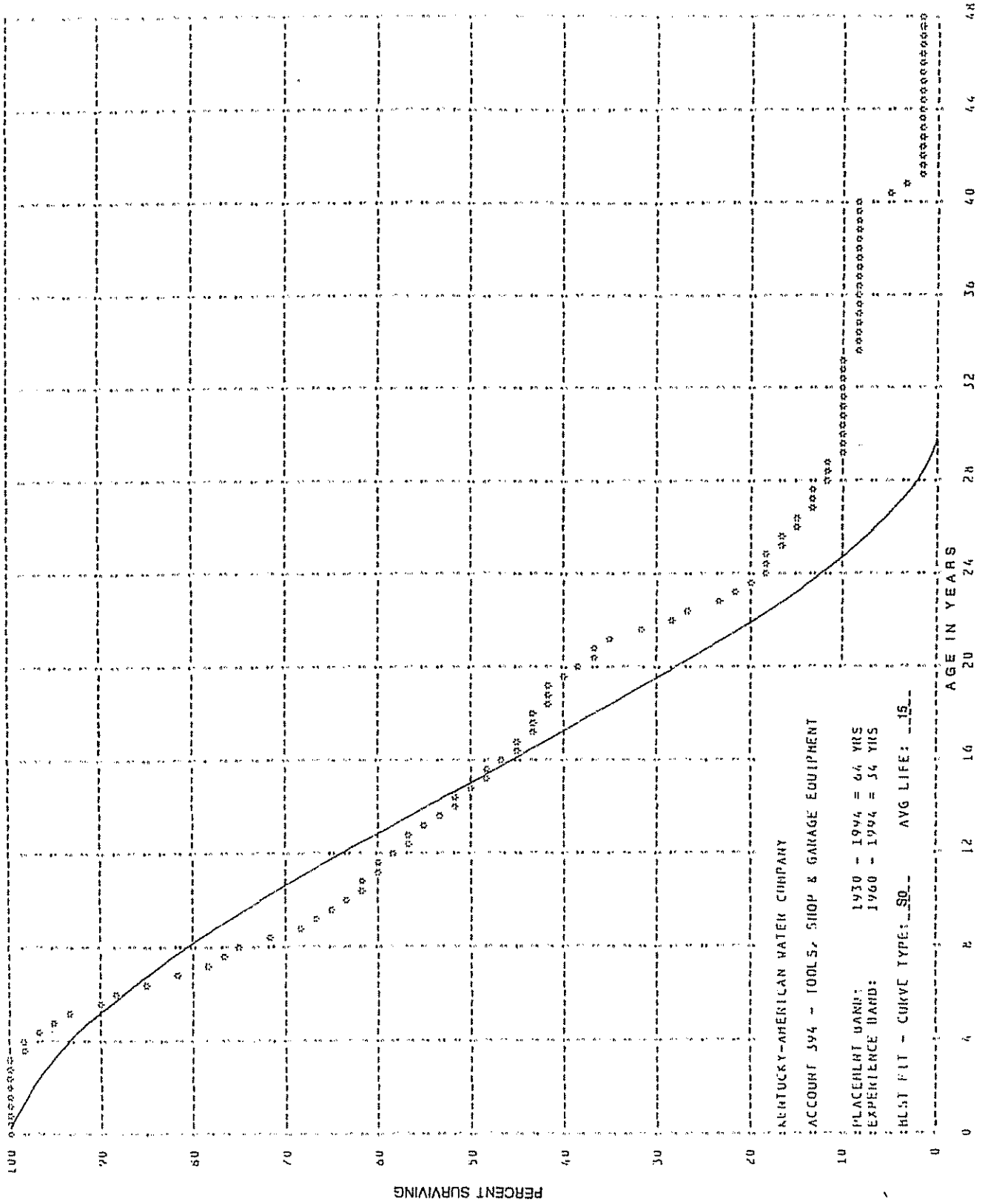


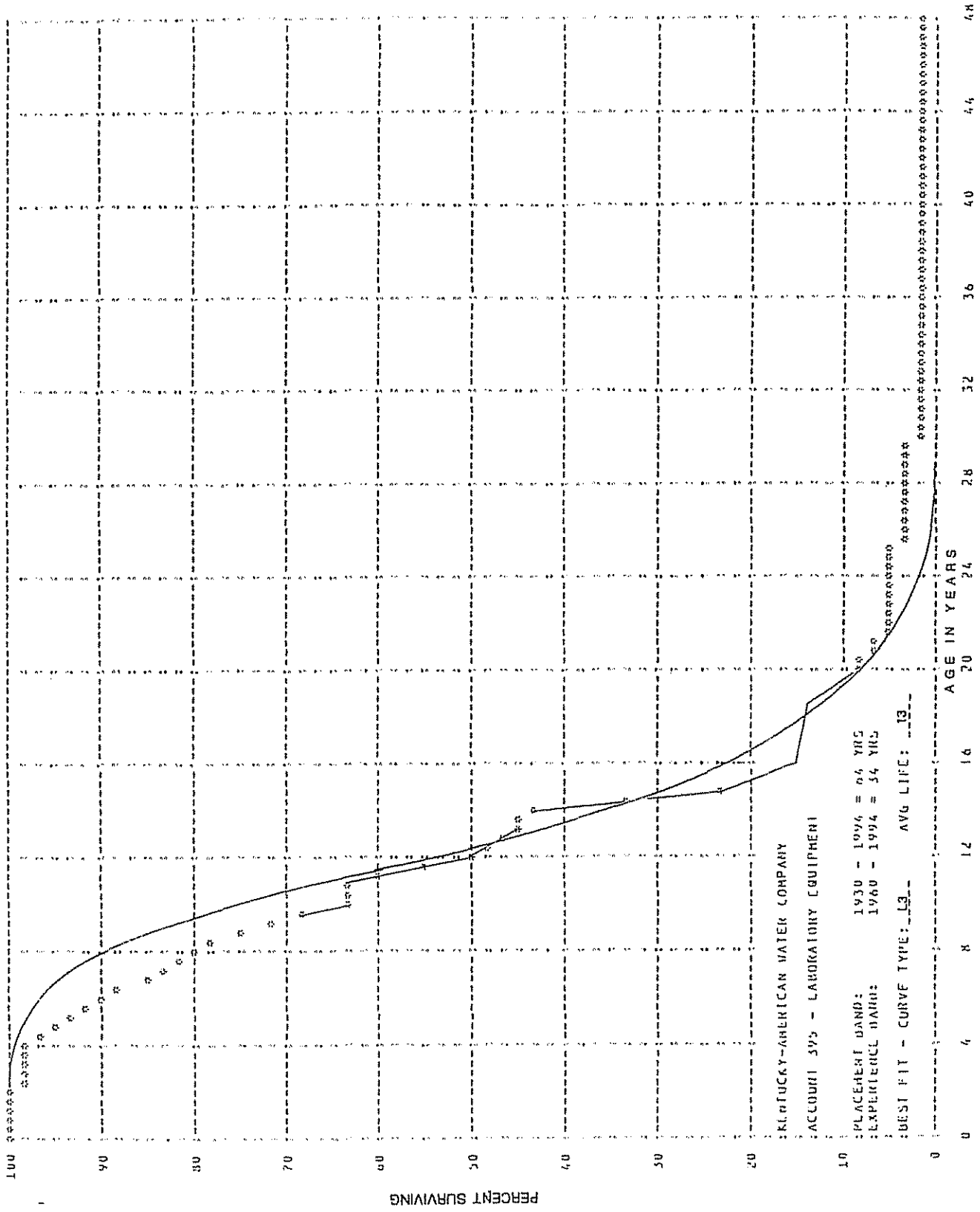


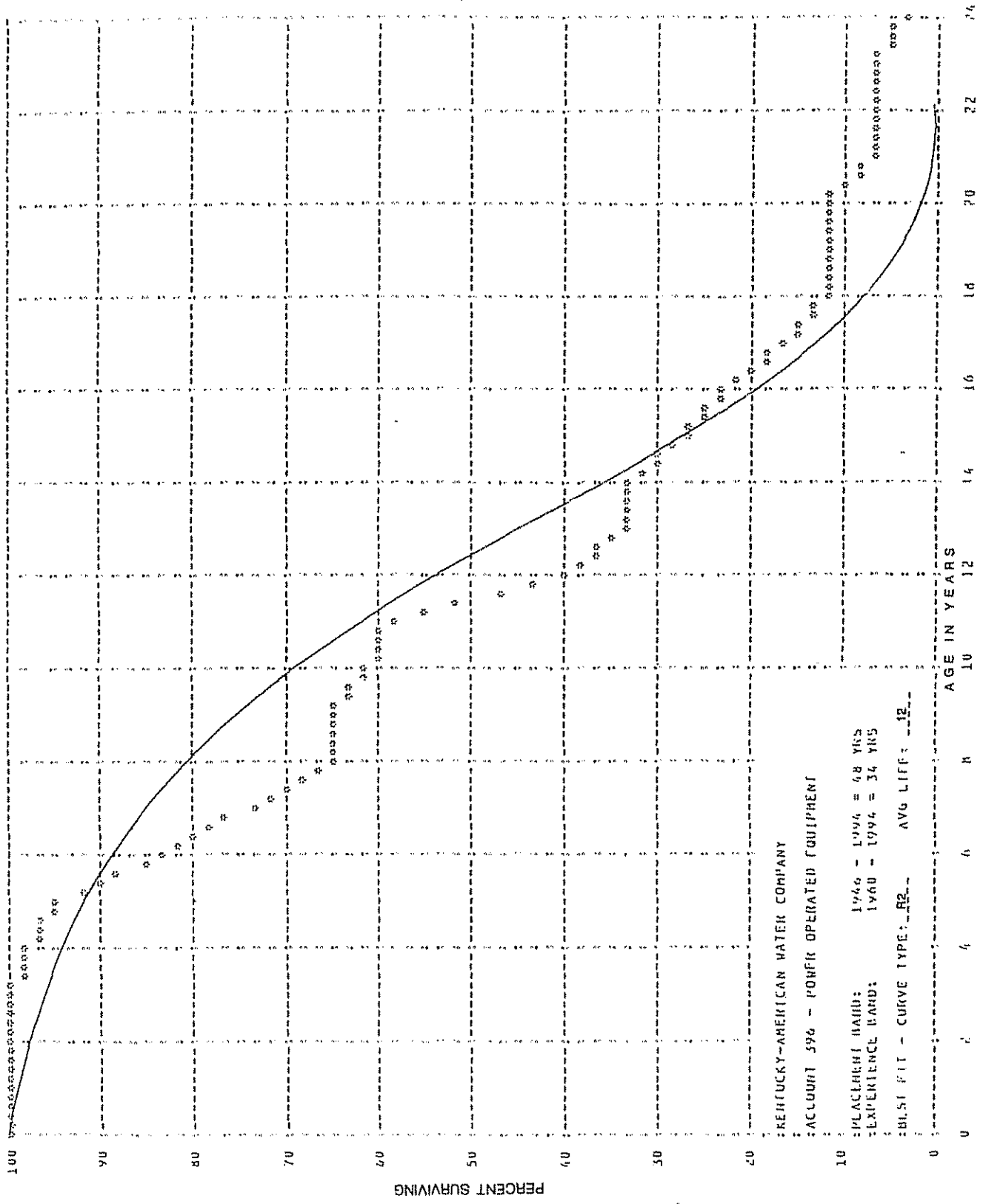


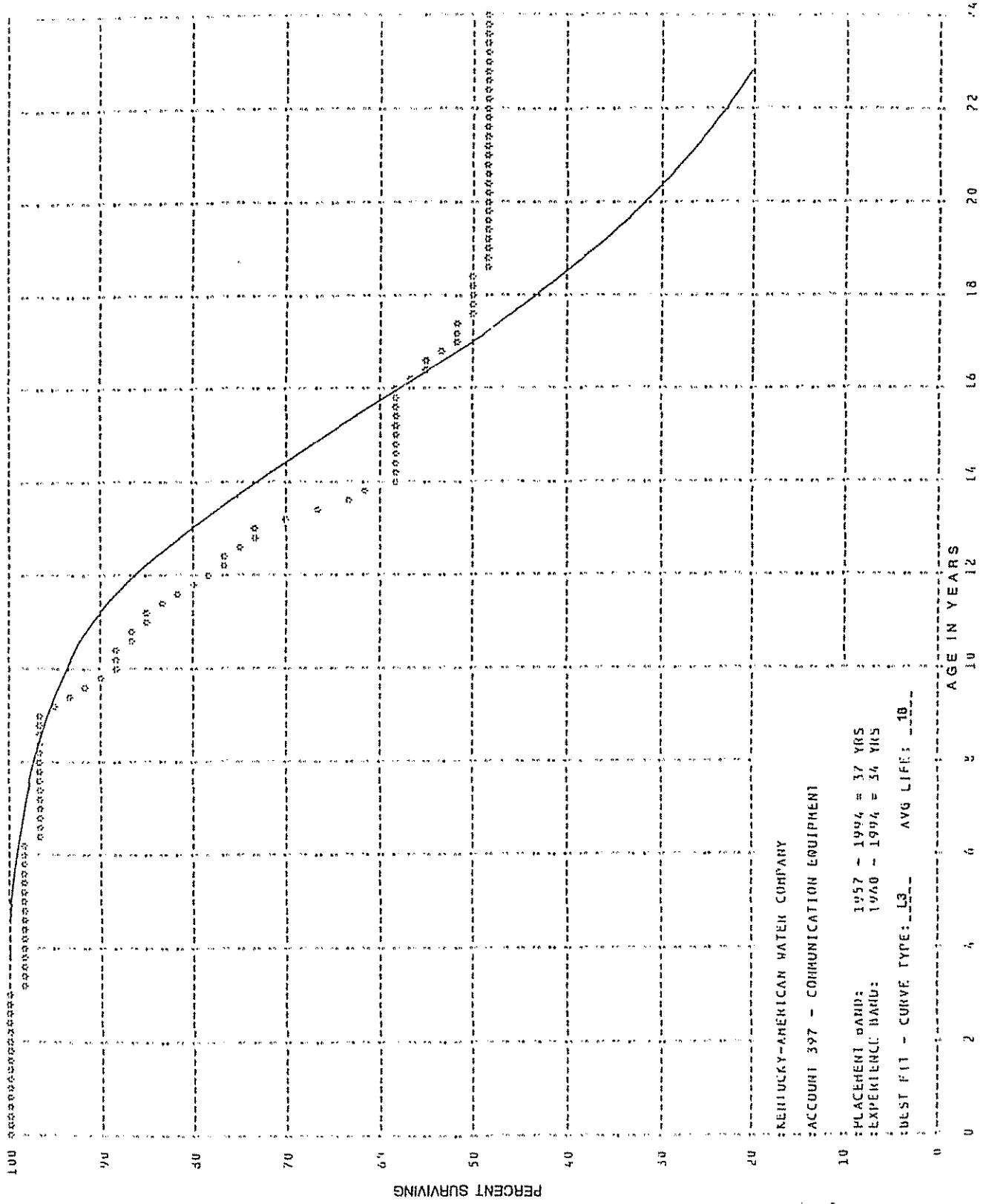
KENTUCKY-AMERICAN WATER COMPANY
 ACCOUNT 392.12 - HEAVY TRUCKS
 PLACERLHI BARD: 1976 - 1994 = 18 YRS
 EXPERIENCE BARD: 1976 - 1994 = 18 YRS
 BEST FIT - CURVE TYPE: B4_ AVG LIFE: 7.8_



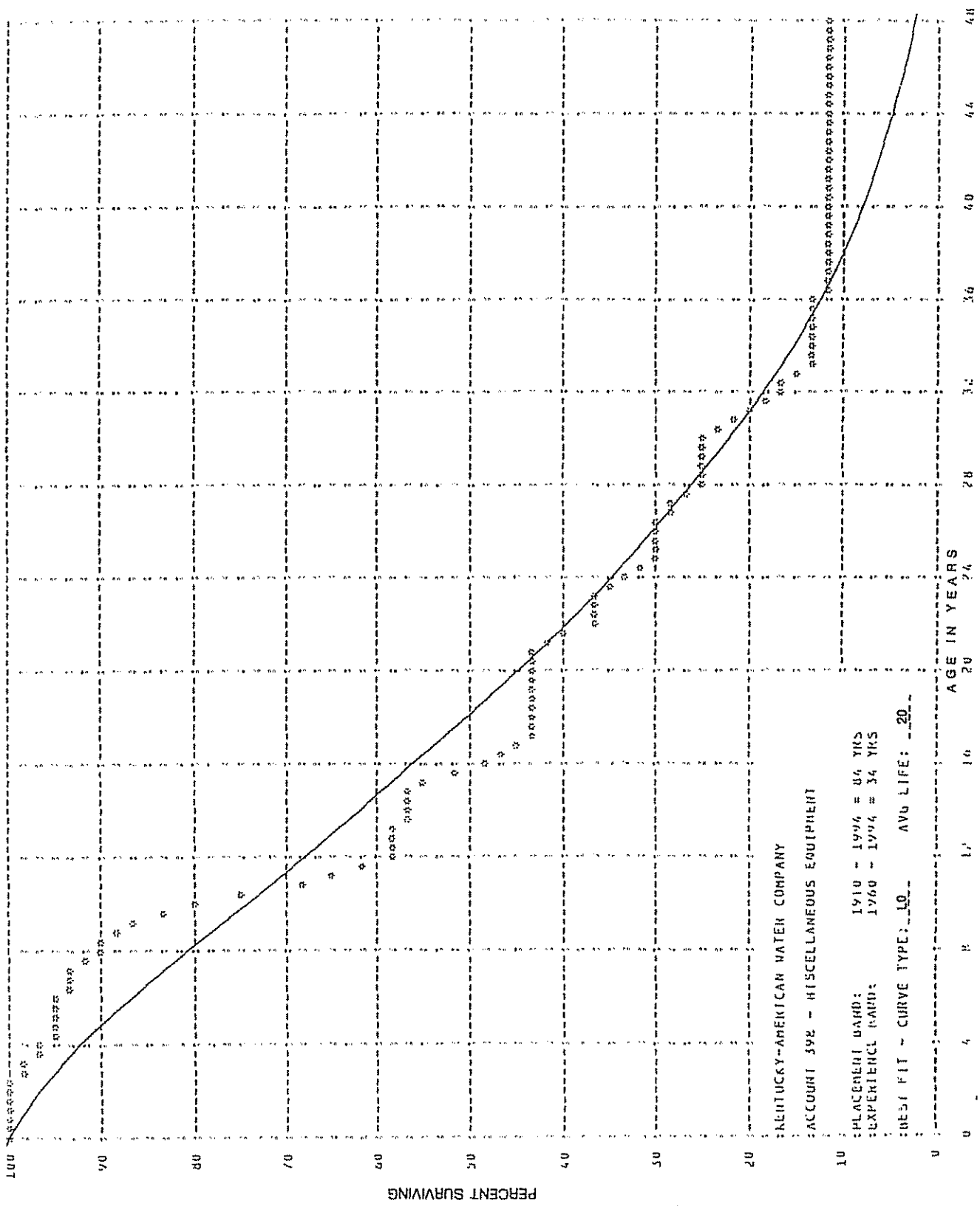




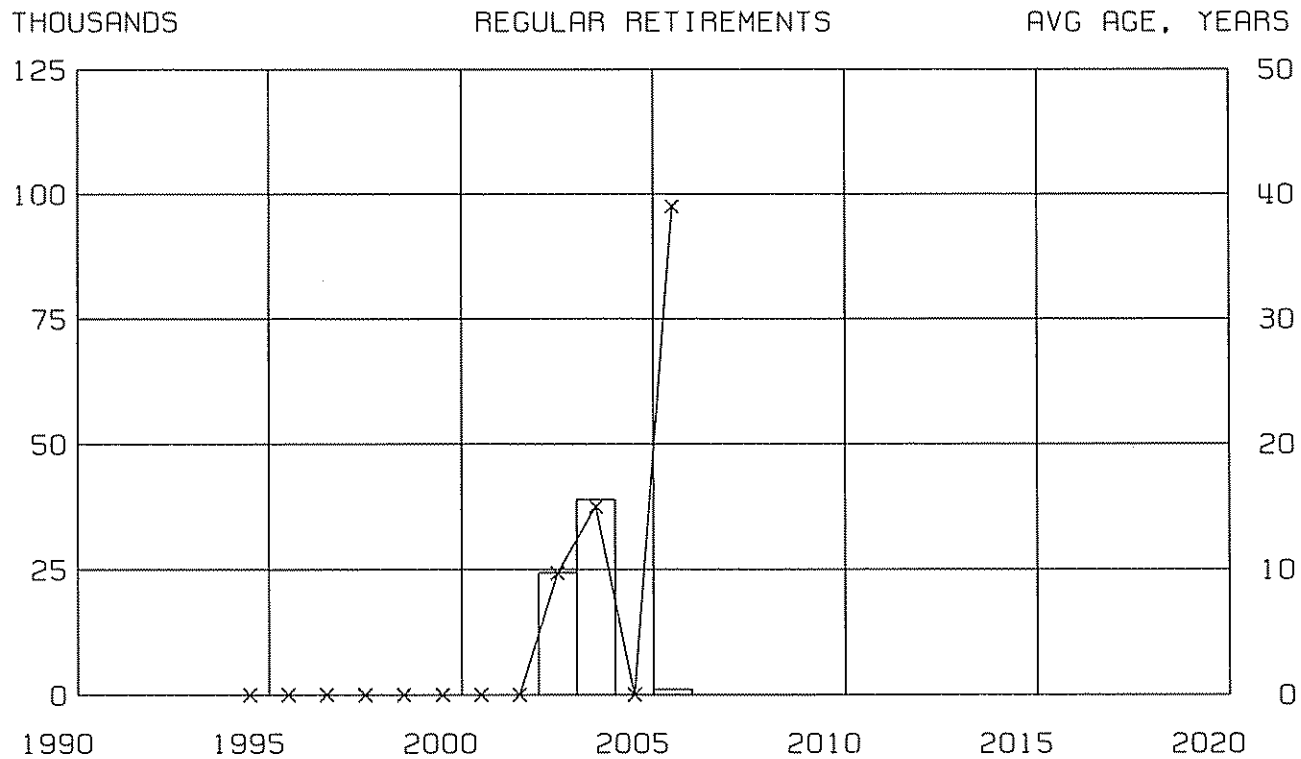
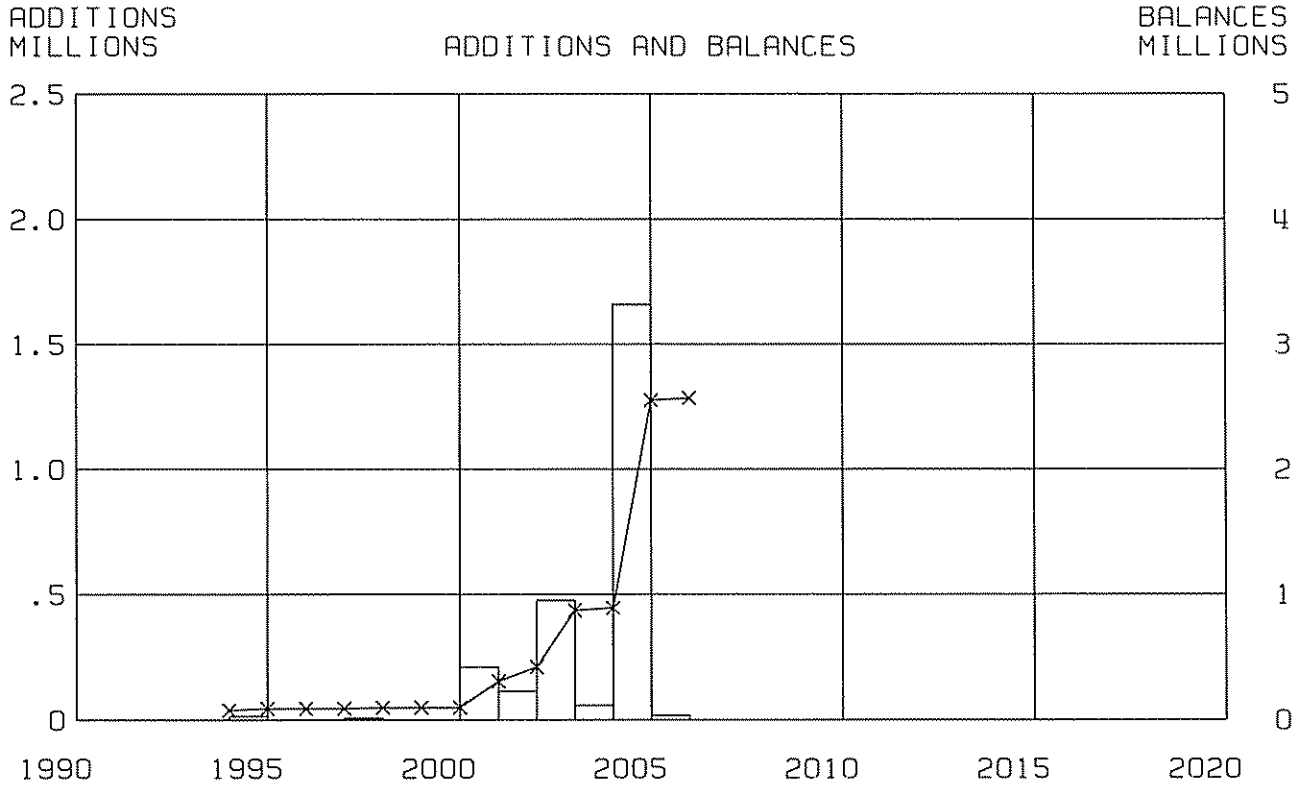




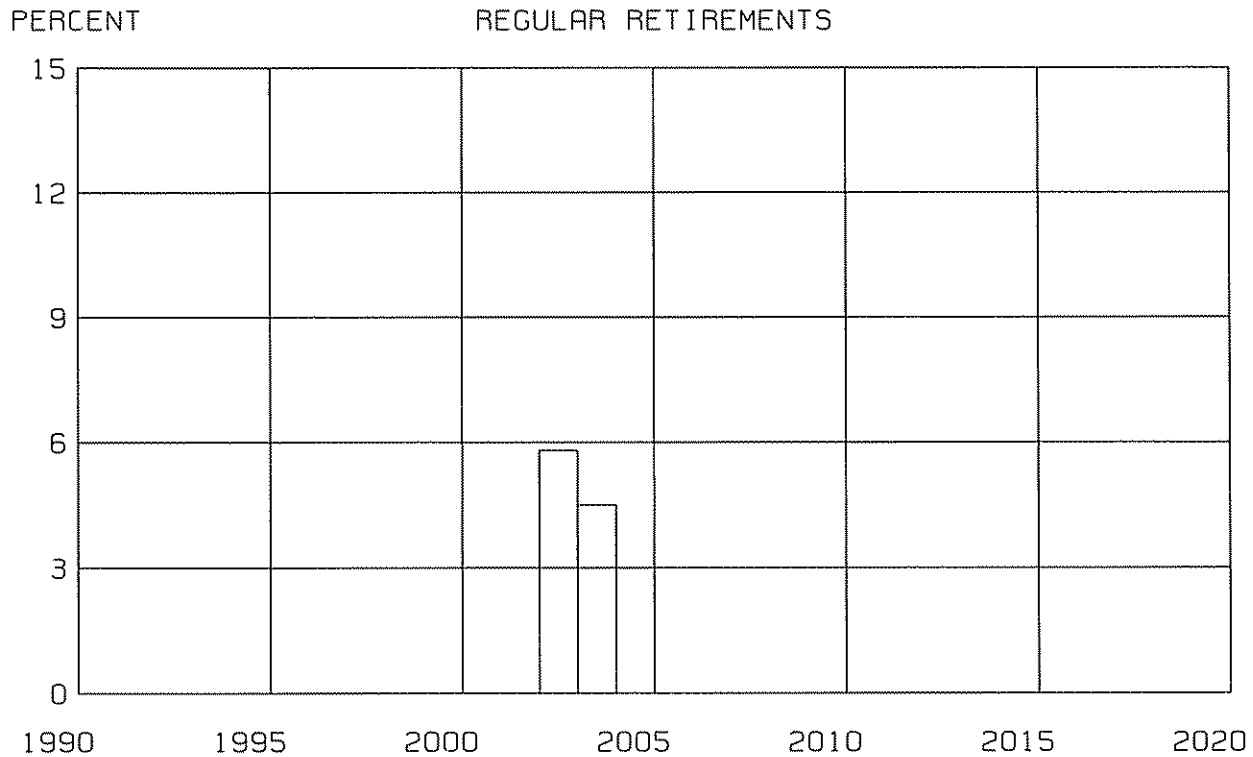
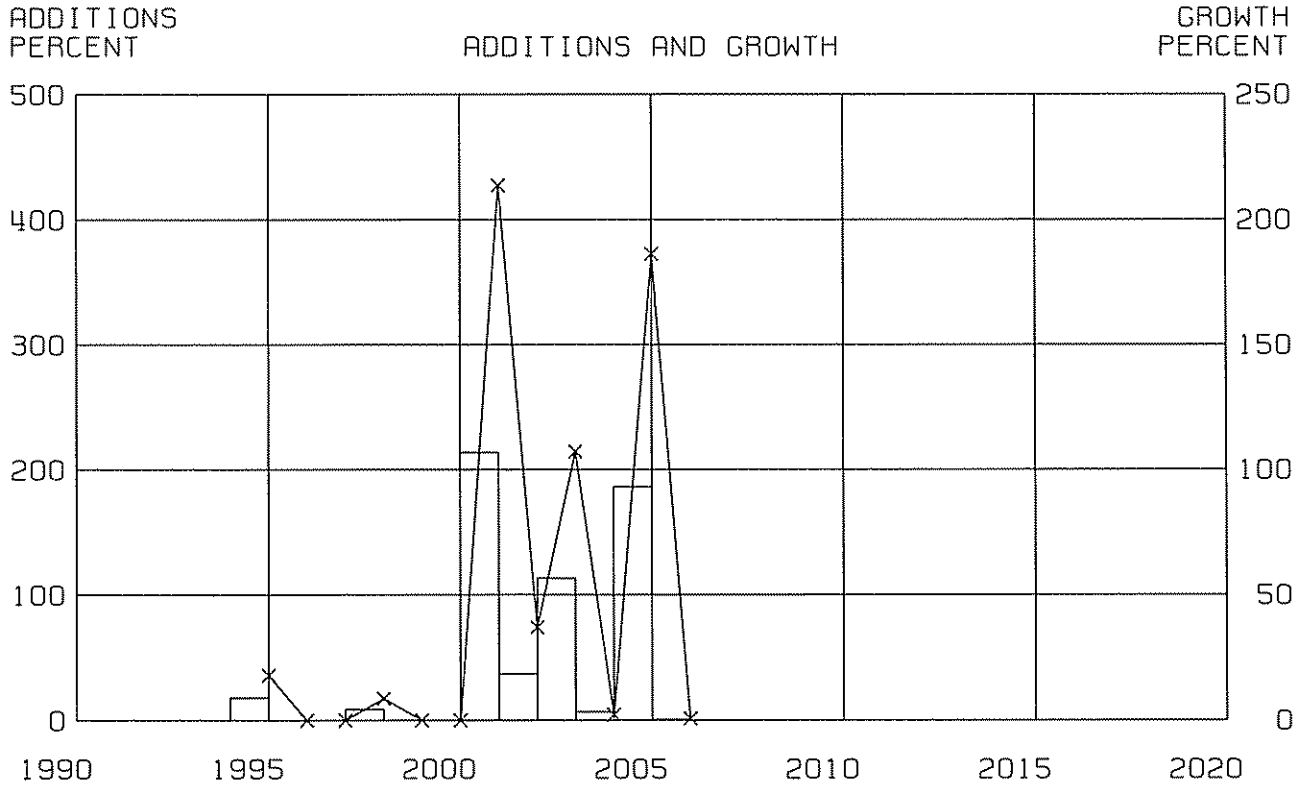
KENTUCKY-AMERICAN WATER COMPANY
 ACCOUNT 397 - COMMUNICATION EQUIPMENT
 PLACEMENT BAND: 1957 - 1994 = 37 YRS
 EXPERIENCE BAND: 1980 - 1994 = 14 YRS
 BEST FIT - CURVE TYPE: L3 AVG LIFE: 18



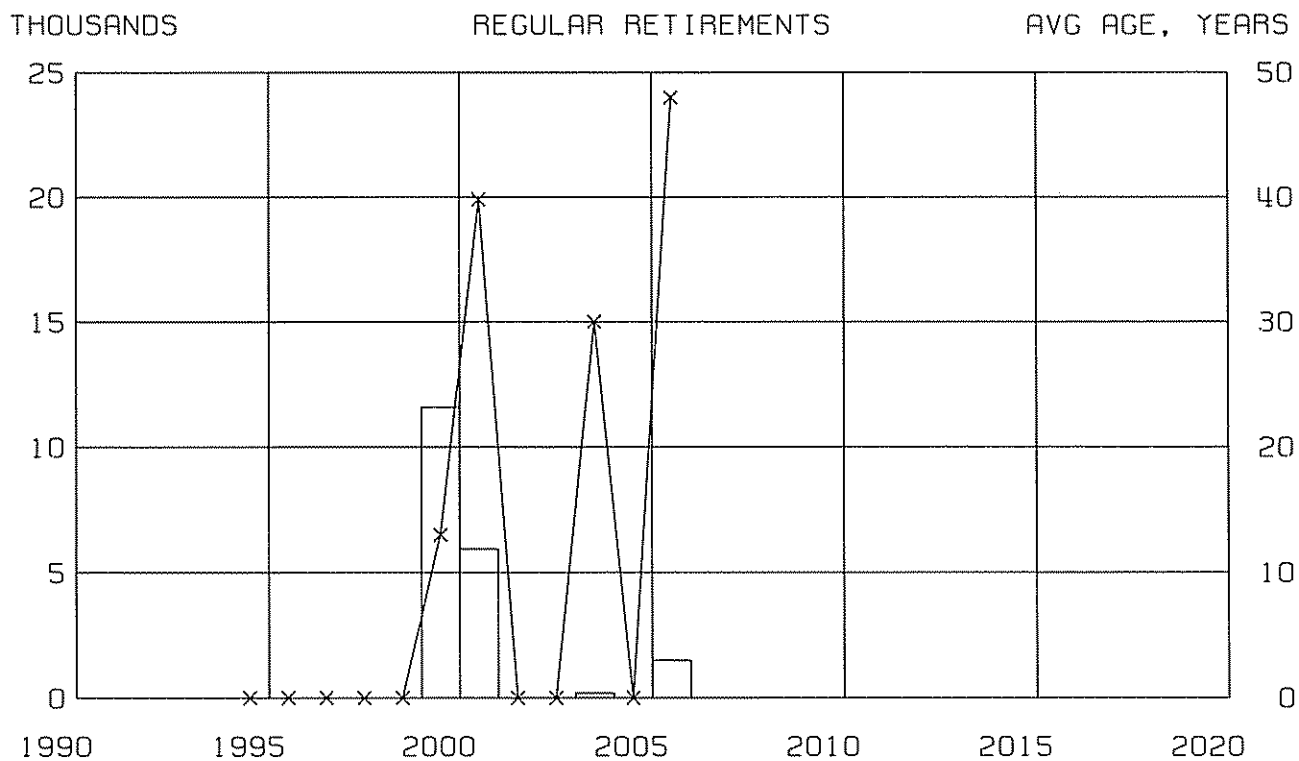
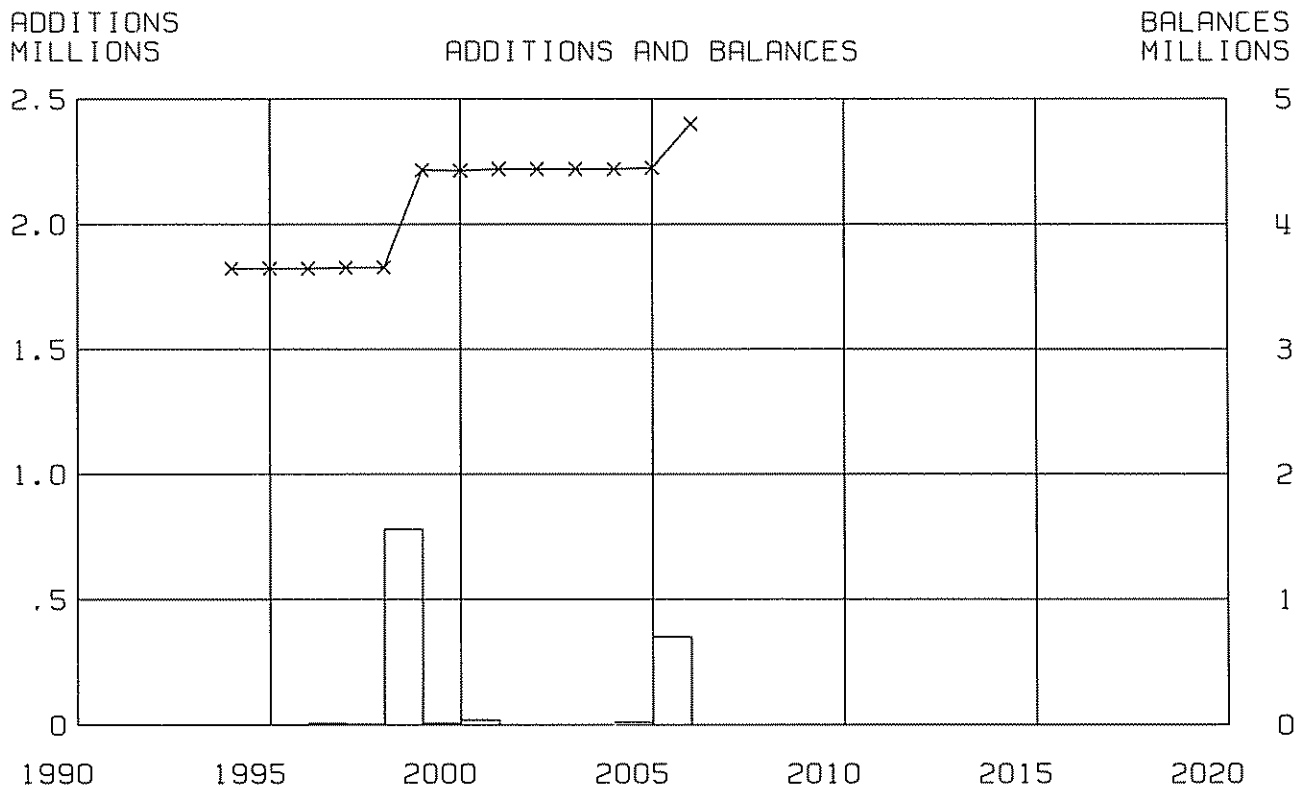
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.1 STRUCT & IMPROV - SOURCE OF SUPPLY
 ANNUAL STATISTICS, DOLLARS



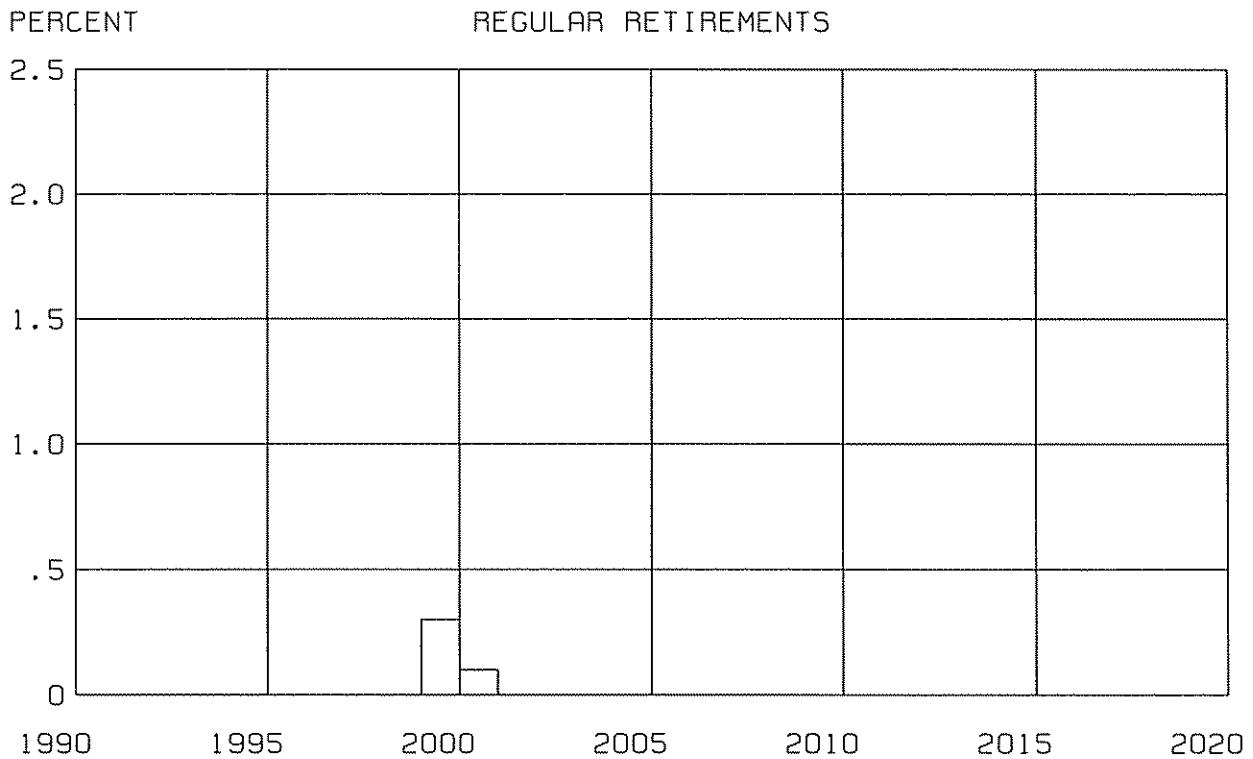
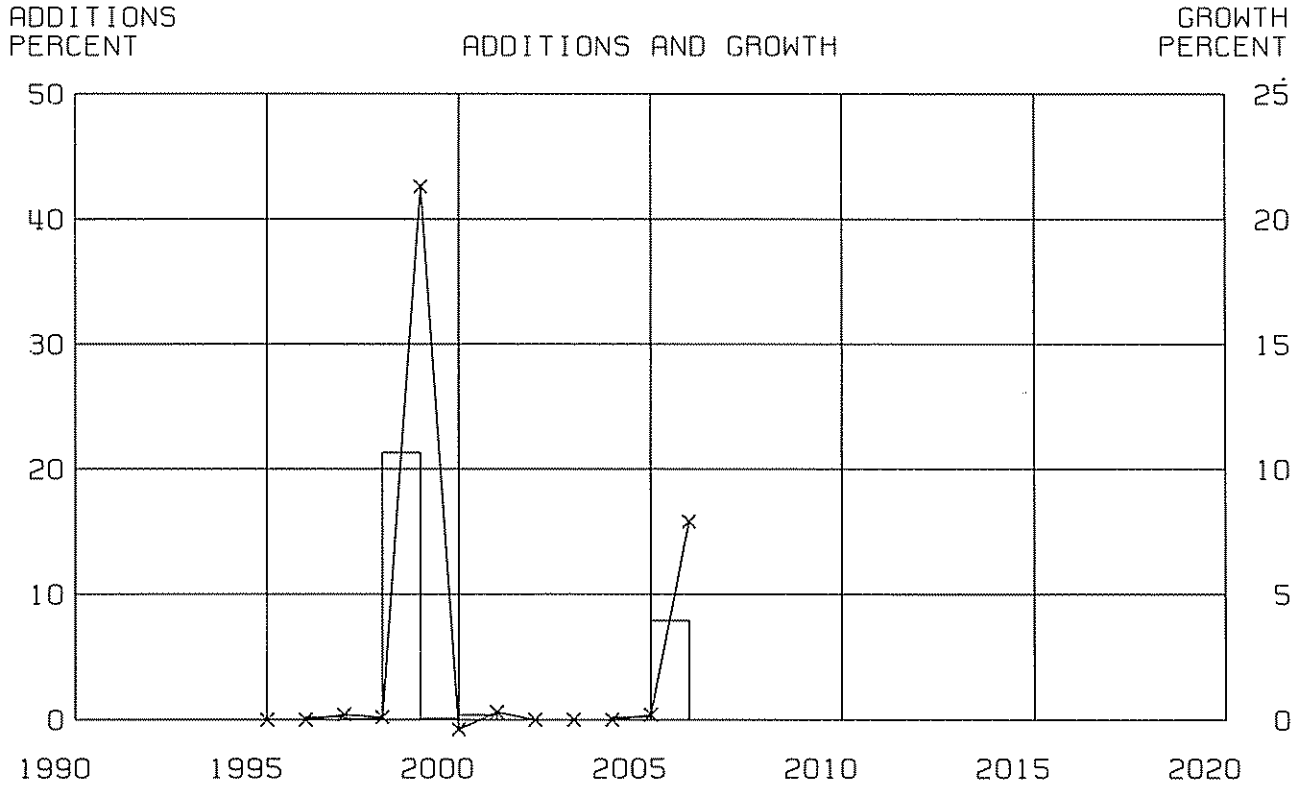
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.1 STRUCT & IMPROV - SOURCE OF SUPPLY
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



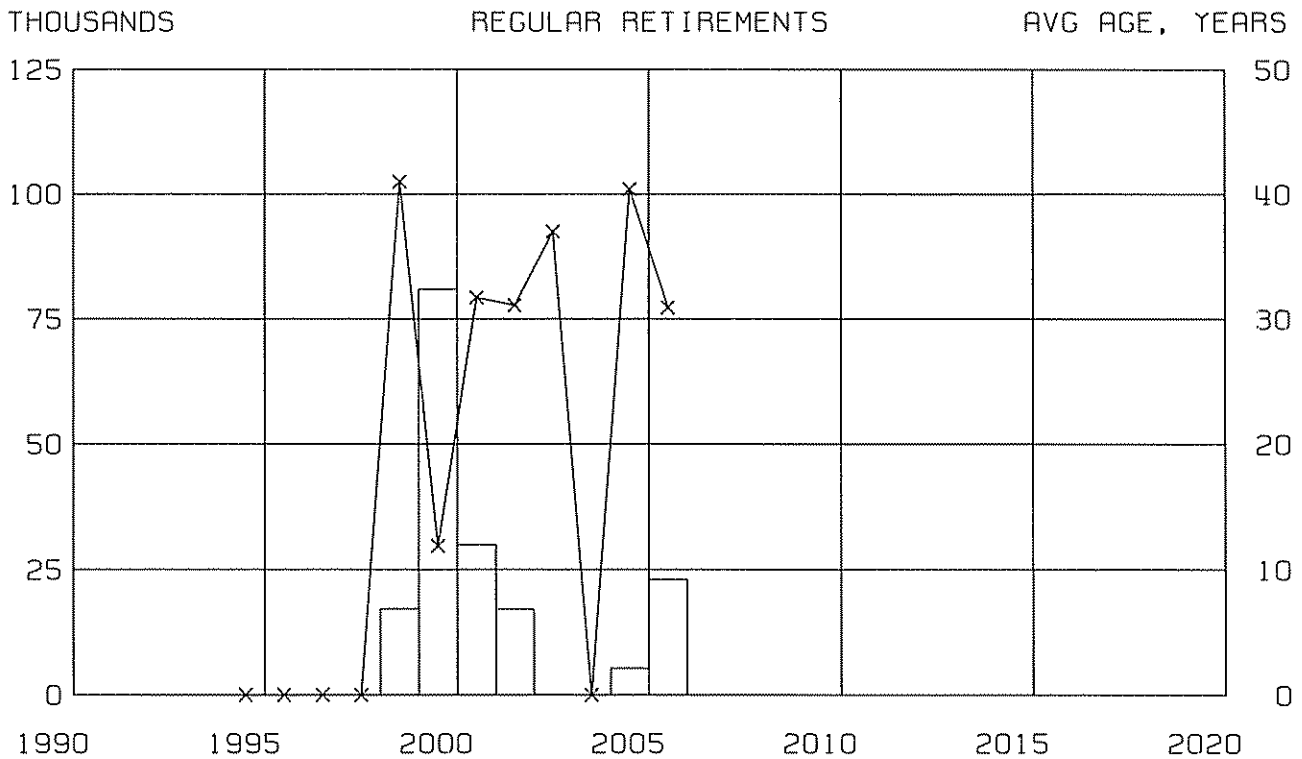
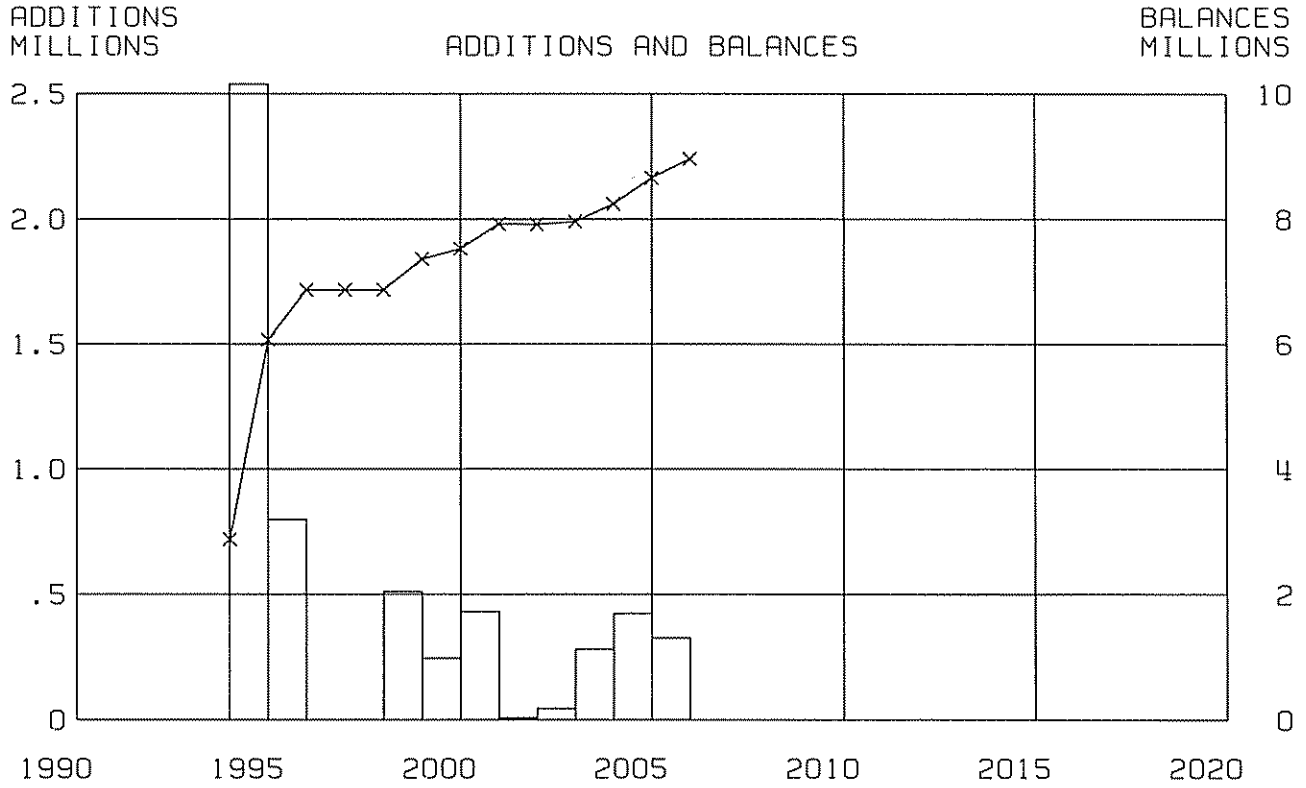
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.2 STRUCT & IMPROV - POWER & PUMPING STRUCTURES
 ANNUAL STATISTICS, DOLLARS



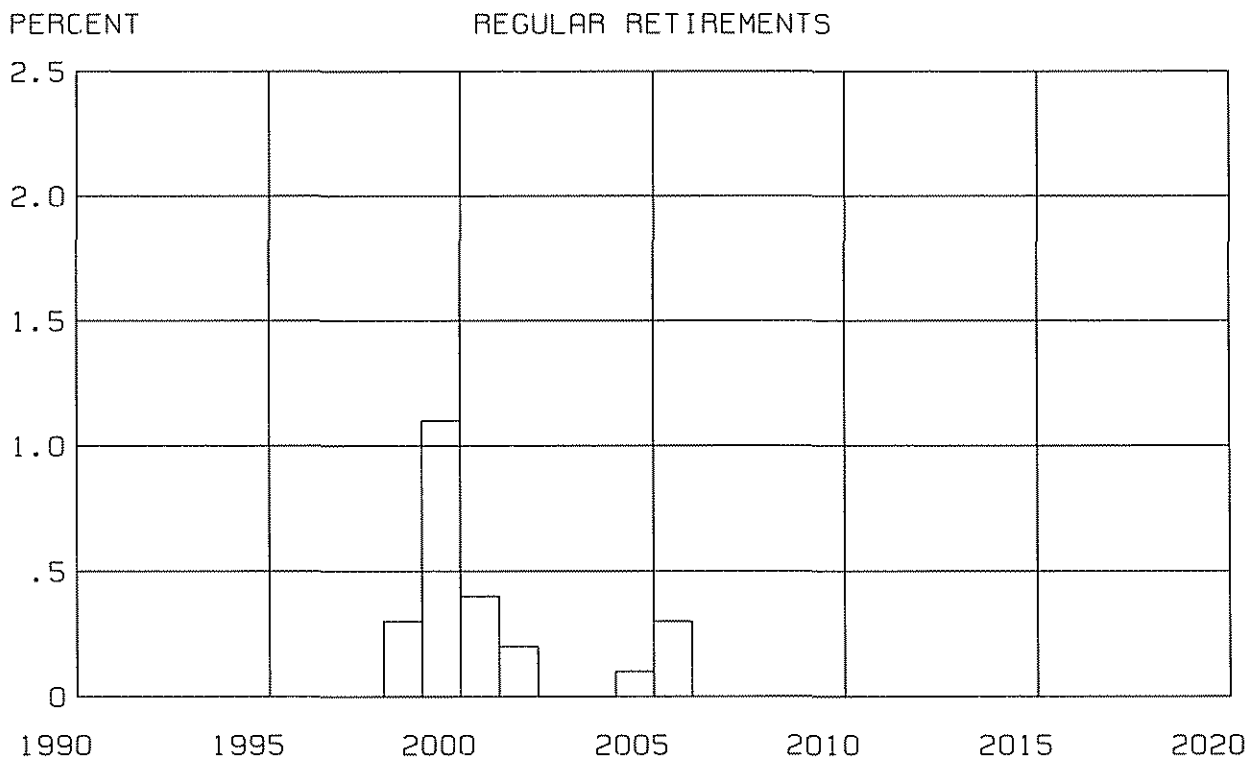
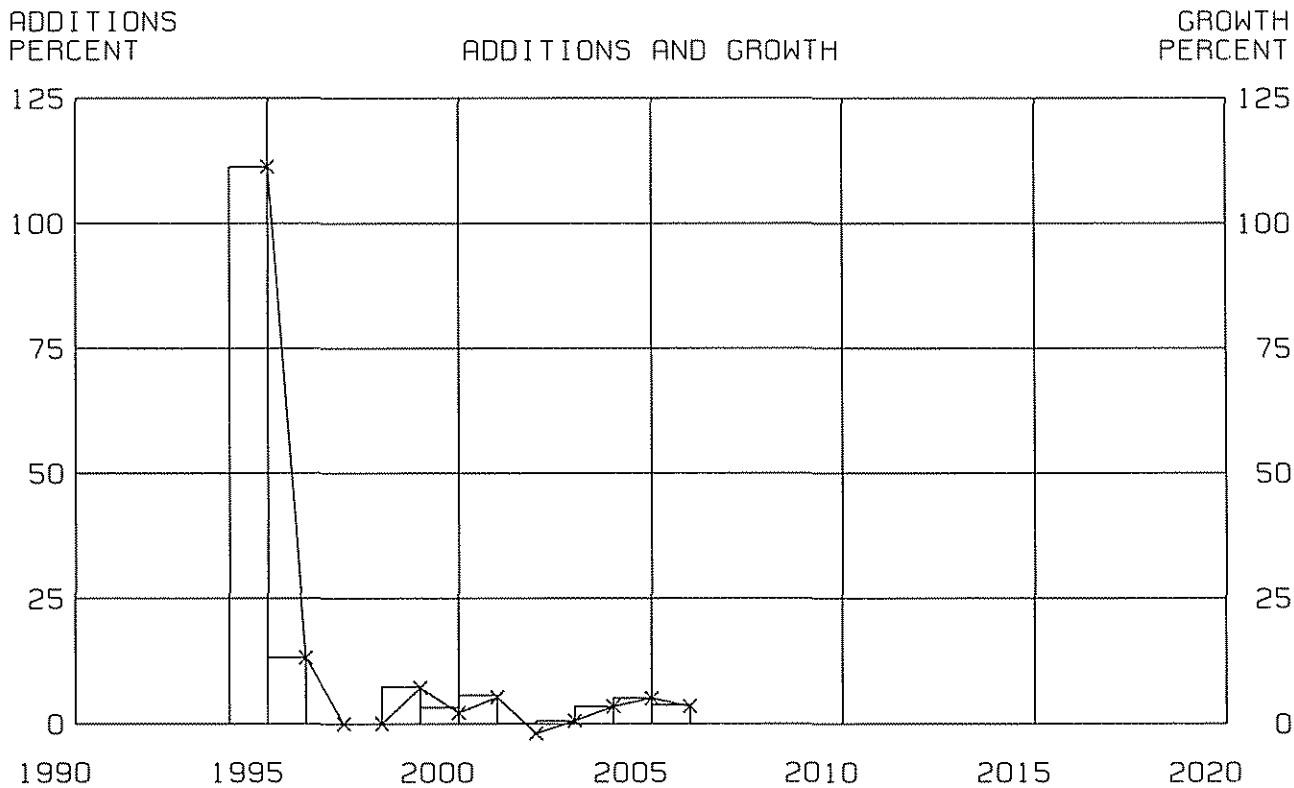
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.2 STRUCT & IMPROV - POWER & PUMPING STRUCTURES
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



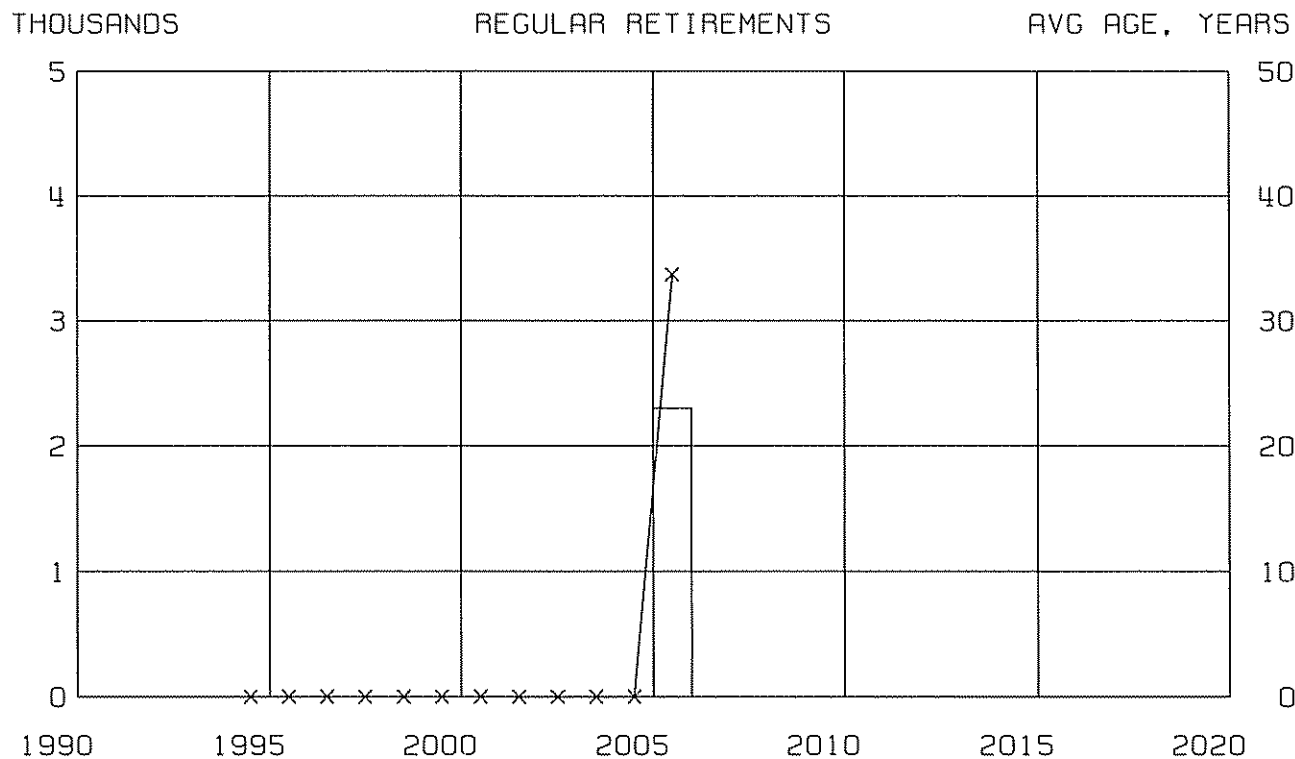
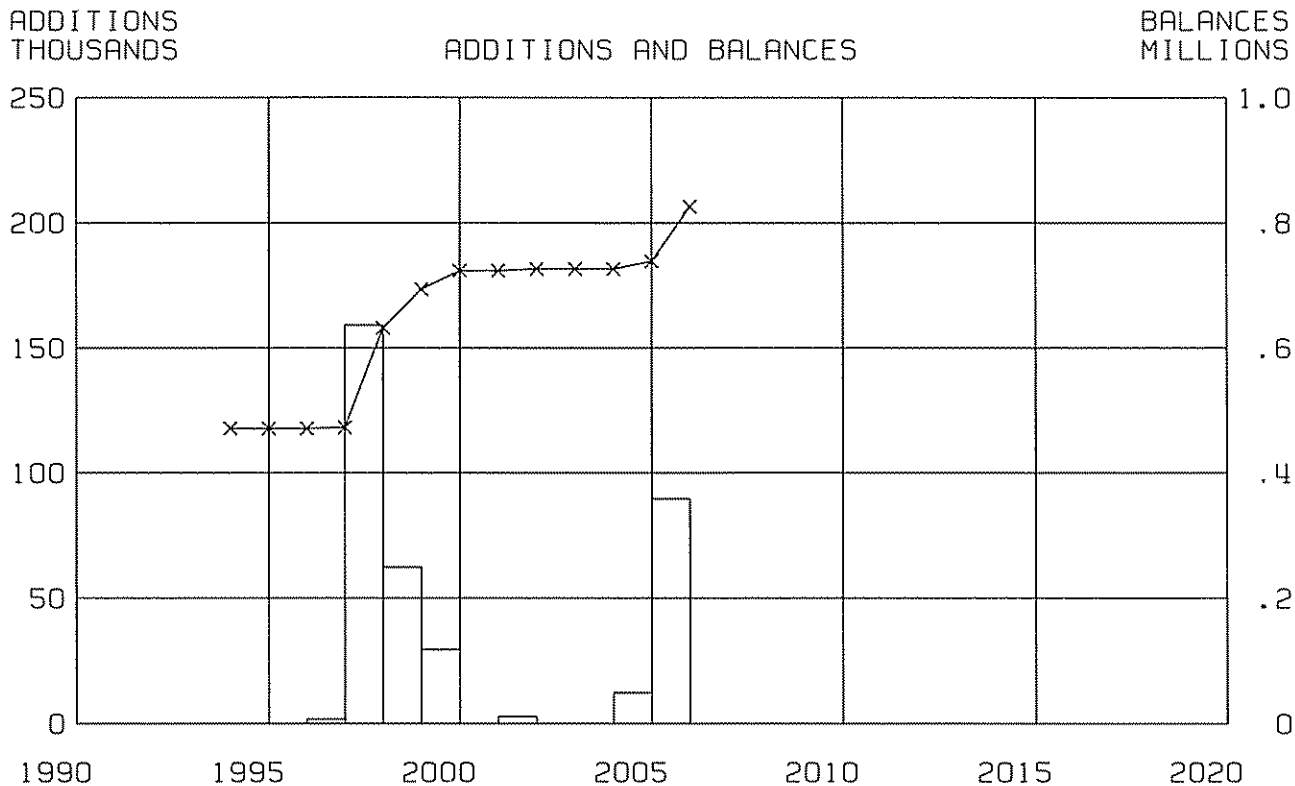
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.3 STRUCT & IMPROV - WATER TREATMENT
 ANNUAL STATISTICS, DOLLARS



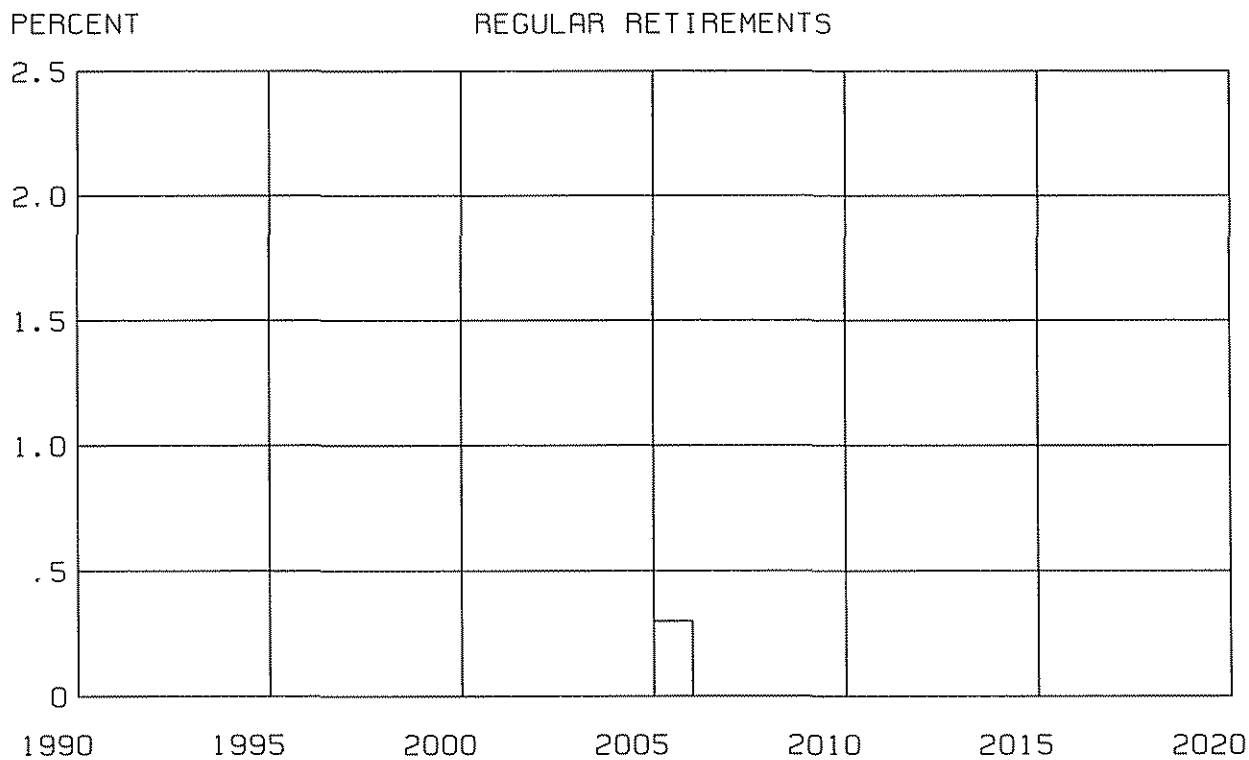
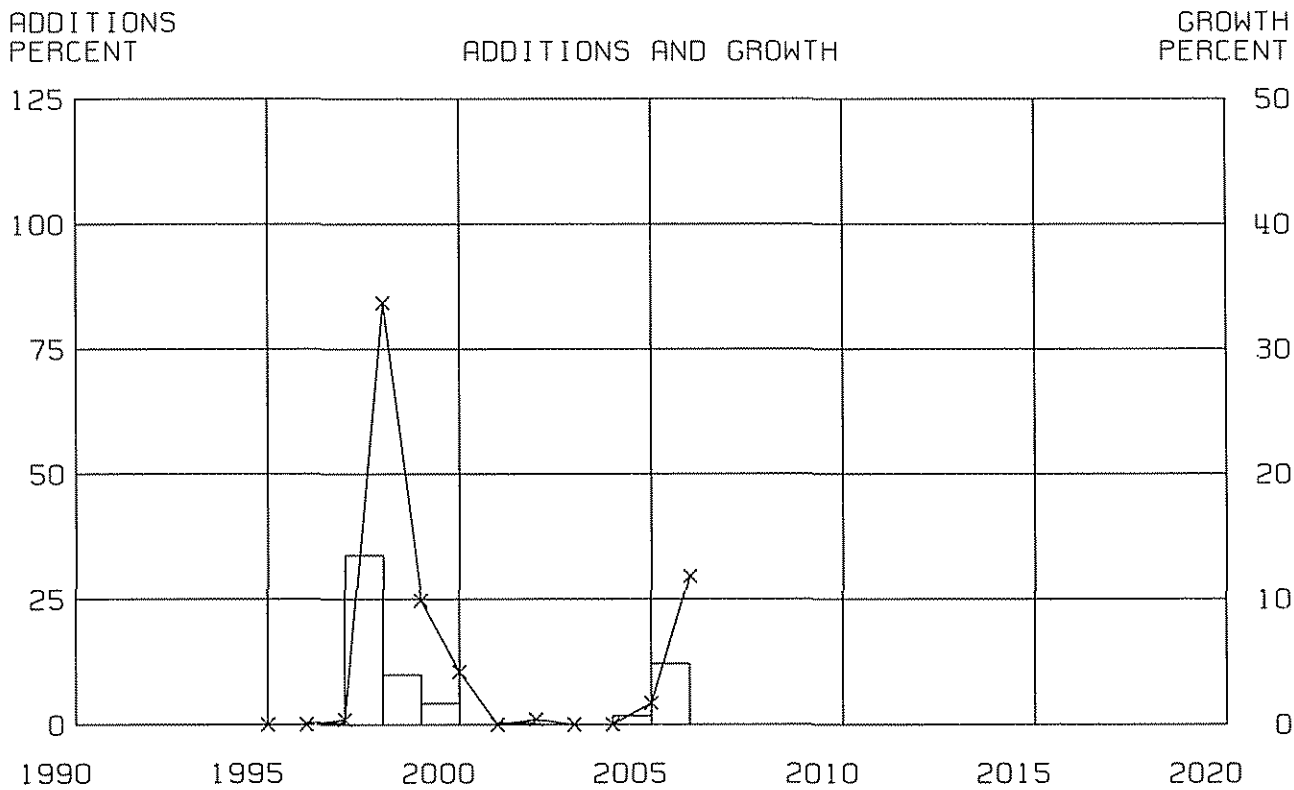
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.3 STRUCT & IMPROV - WATER TREATMENT
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



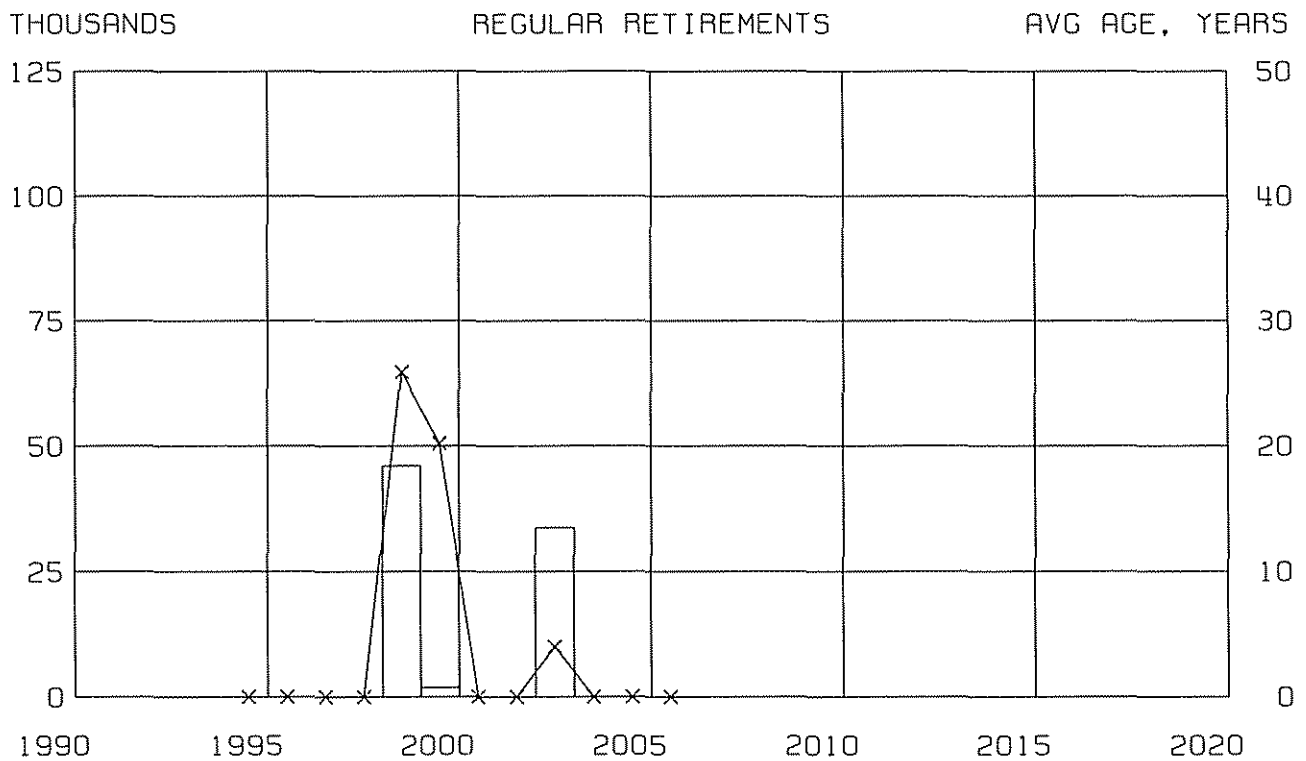
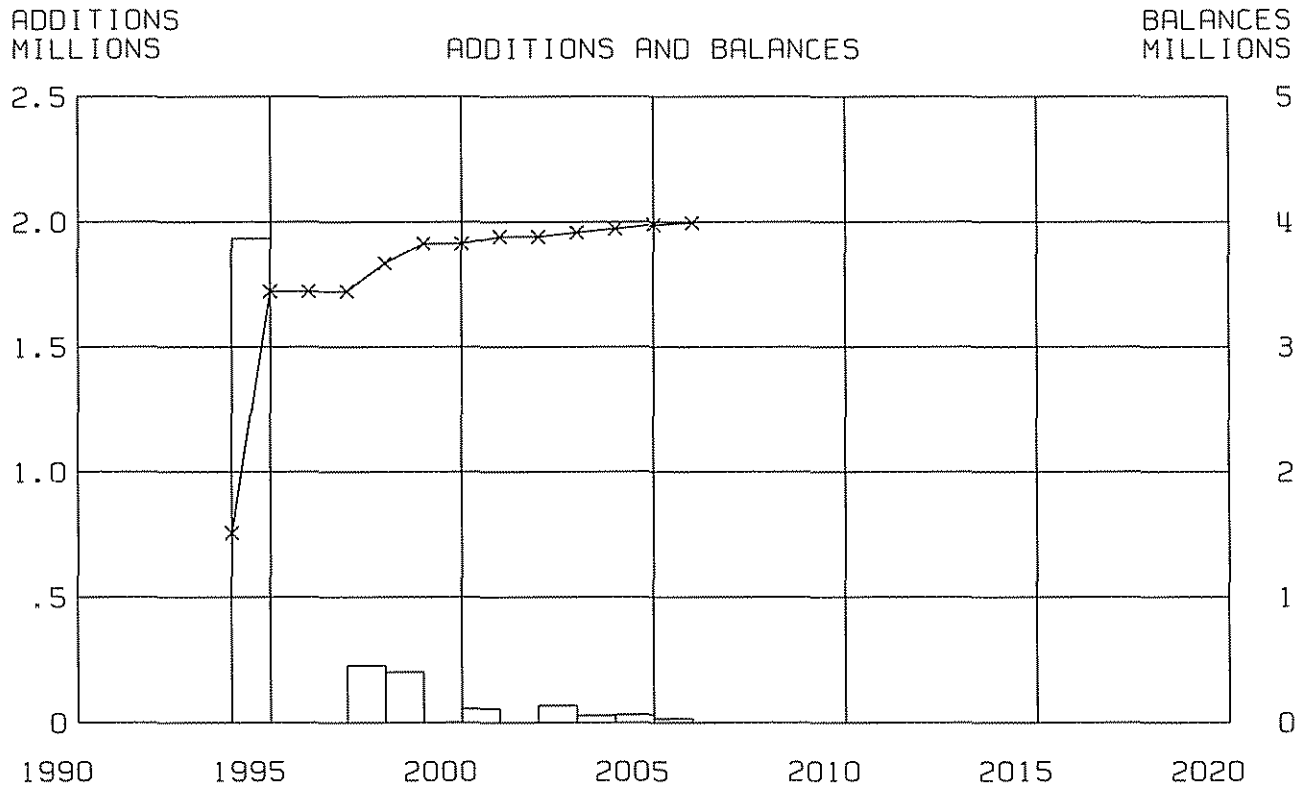
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.4 STRUCT & IMPROV - TRANSMISSION & DISTRIBUTION
 ANNUAL STATISTICS, DOLLARS



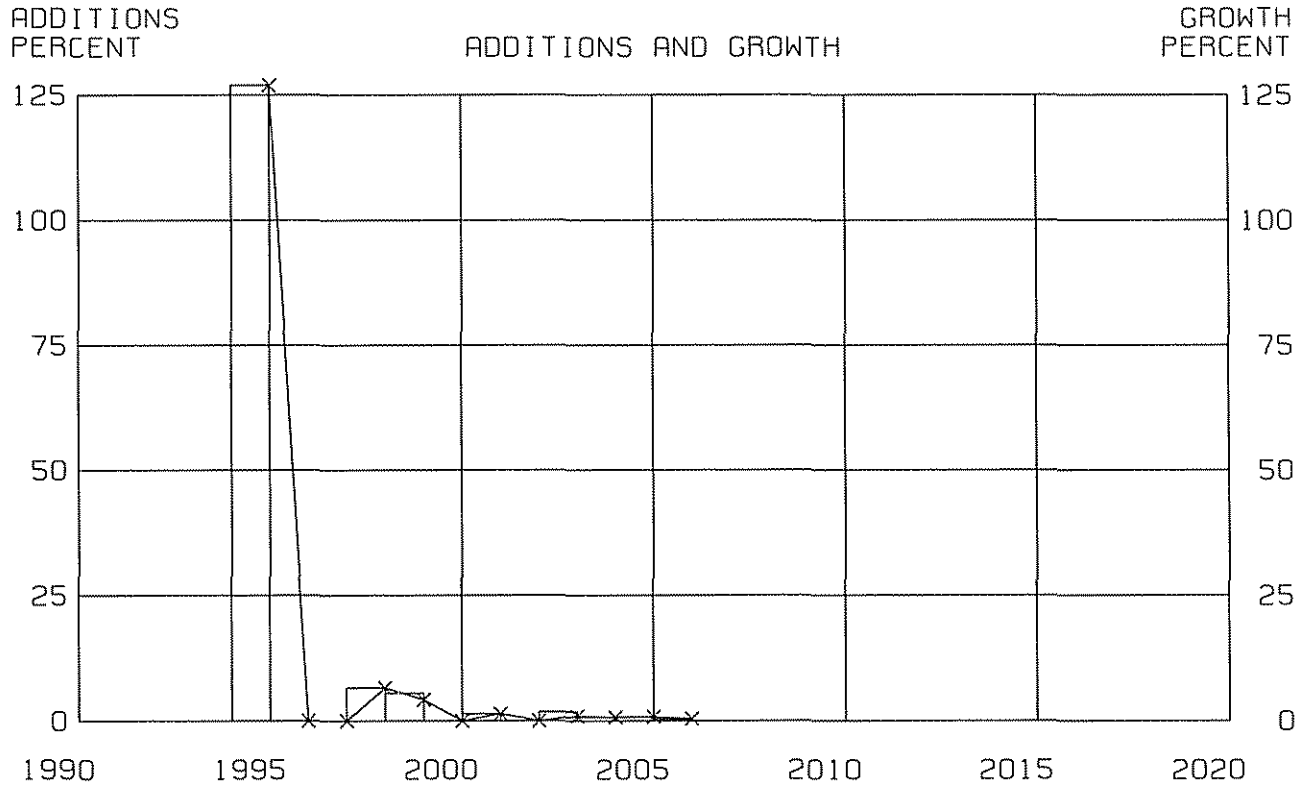
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.4 STRUCT & IMPROV - TRANSMISSION & DISTRIBUTION
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



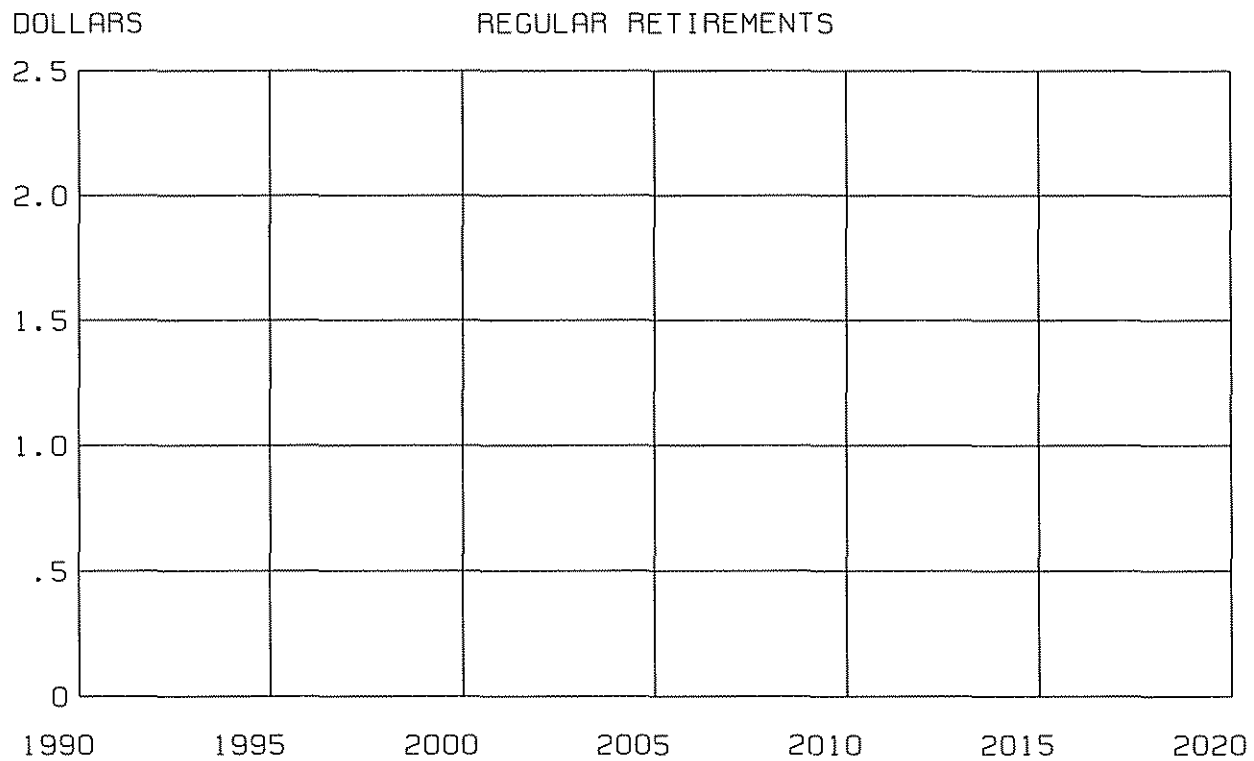
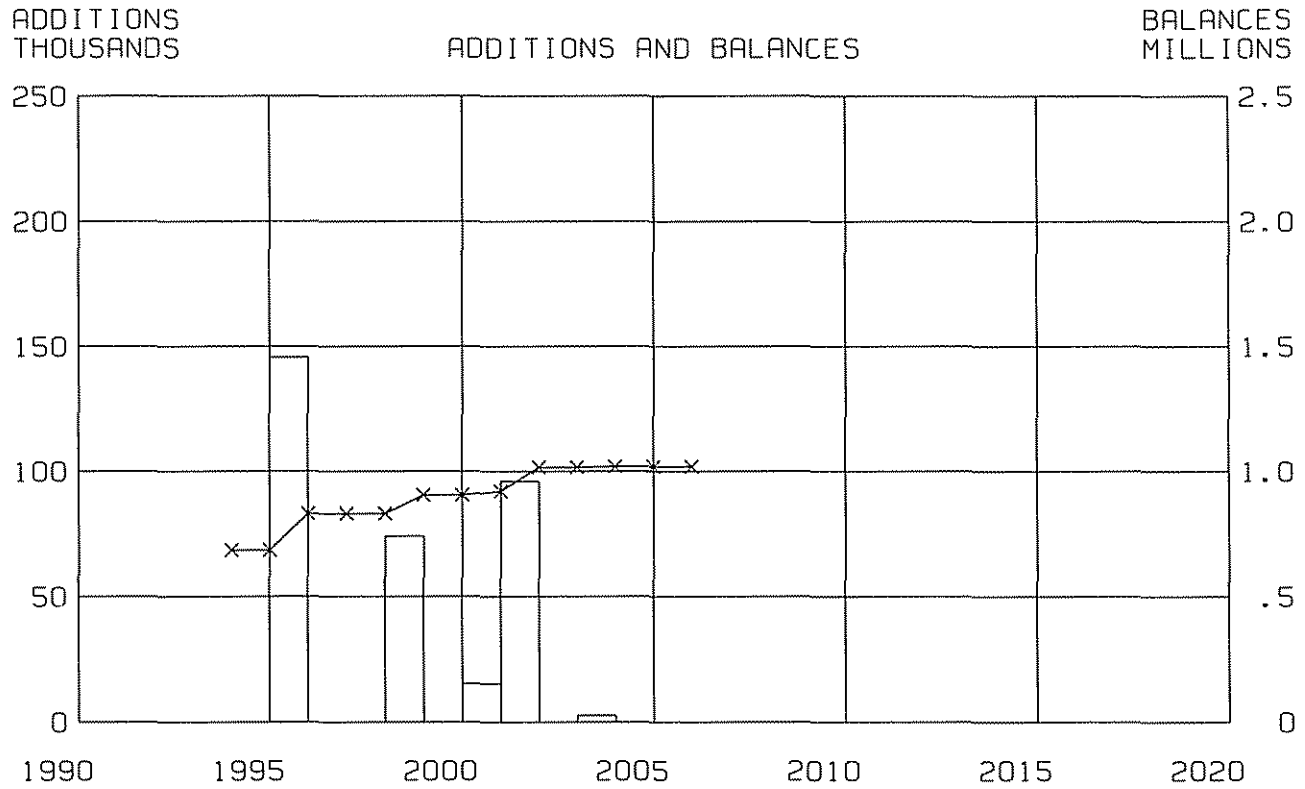
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.6 STRUCT & IMPROV - OFFICE BUILDINGS
 ANNUAL STATISTICS, DOLLARS



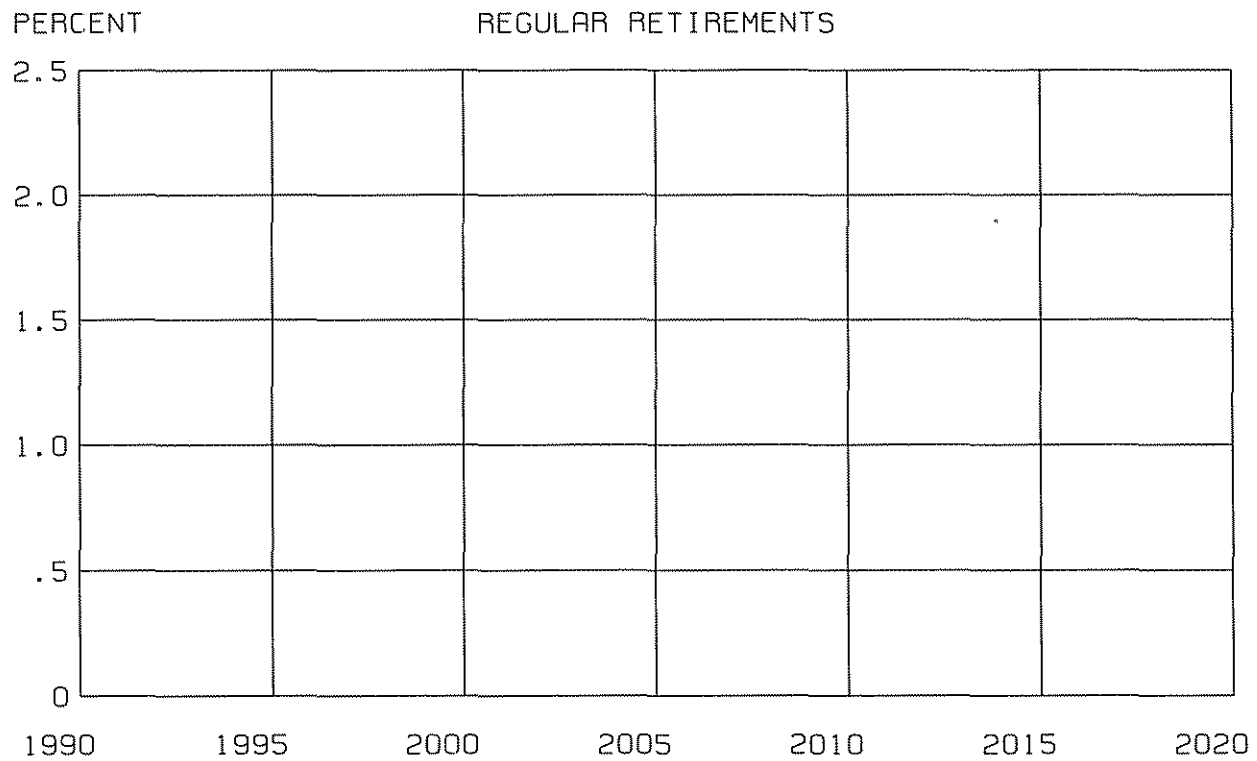
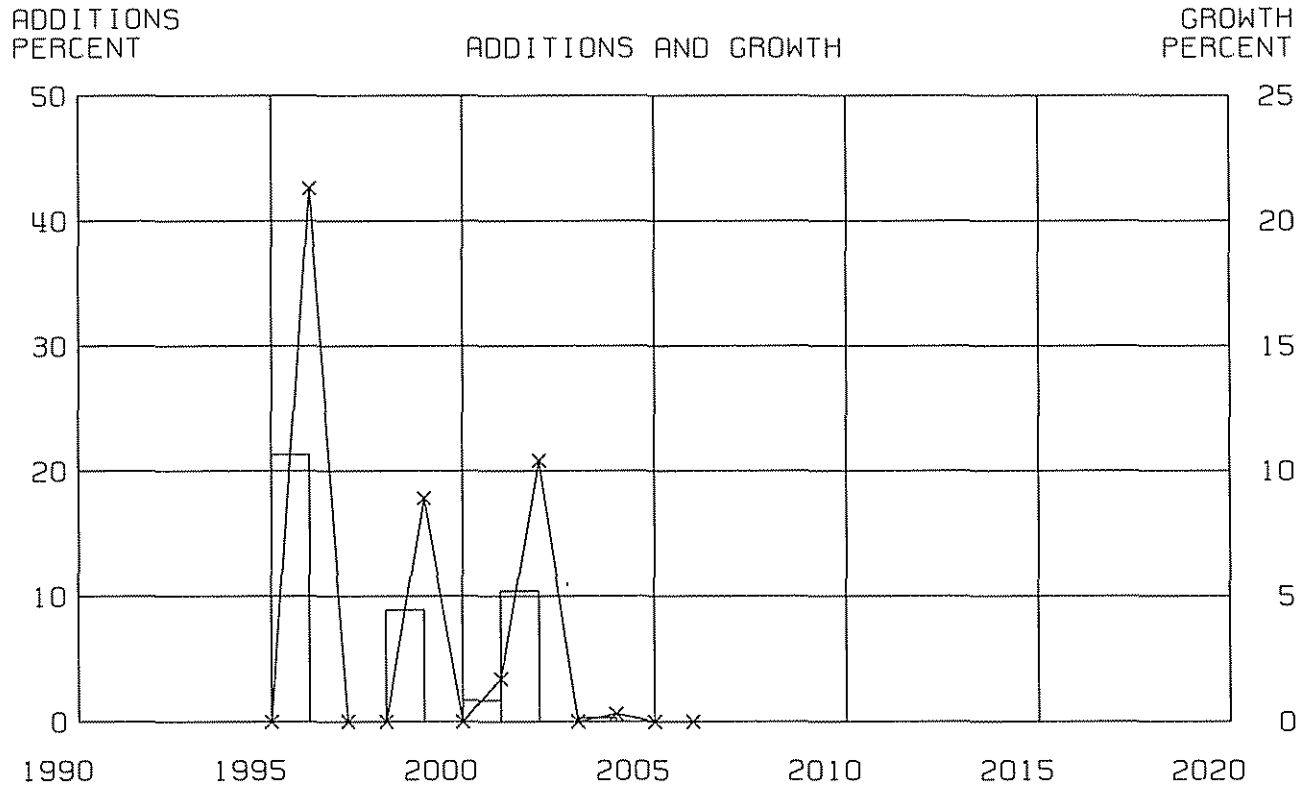
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.6 STRUCT & IMPROV - OFFICE BUILDINGS
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



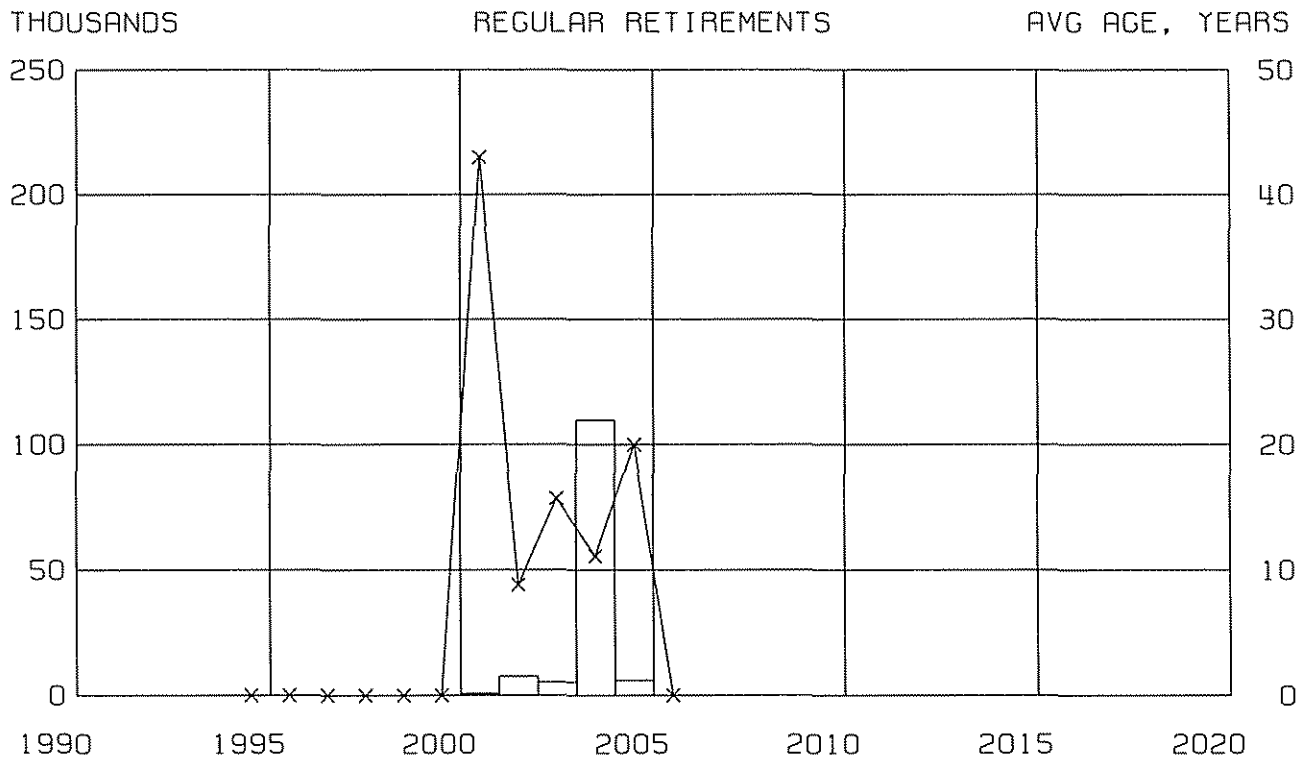
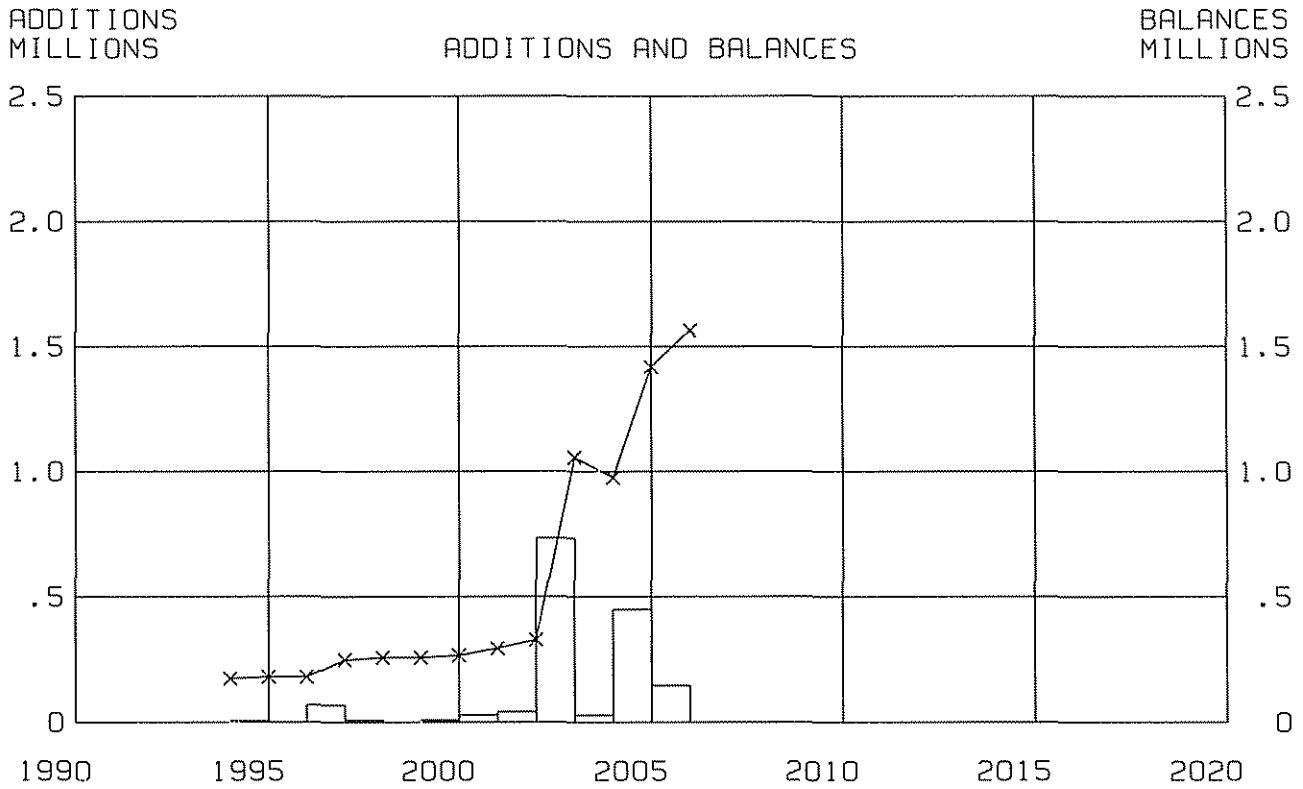
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.7 STRUCT & IMPROV - STORE, SHOP & GARAGE STRUCT
 ANNUAL STATISTICS, DOLLARS



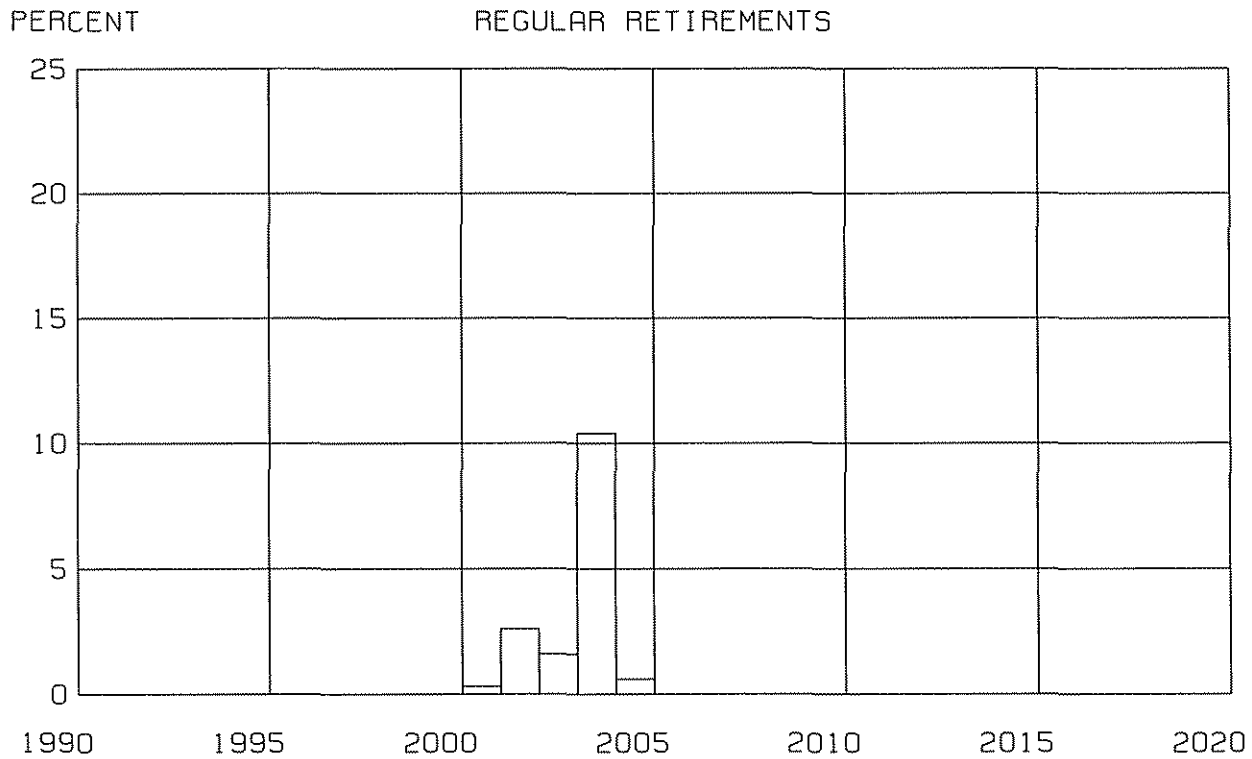
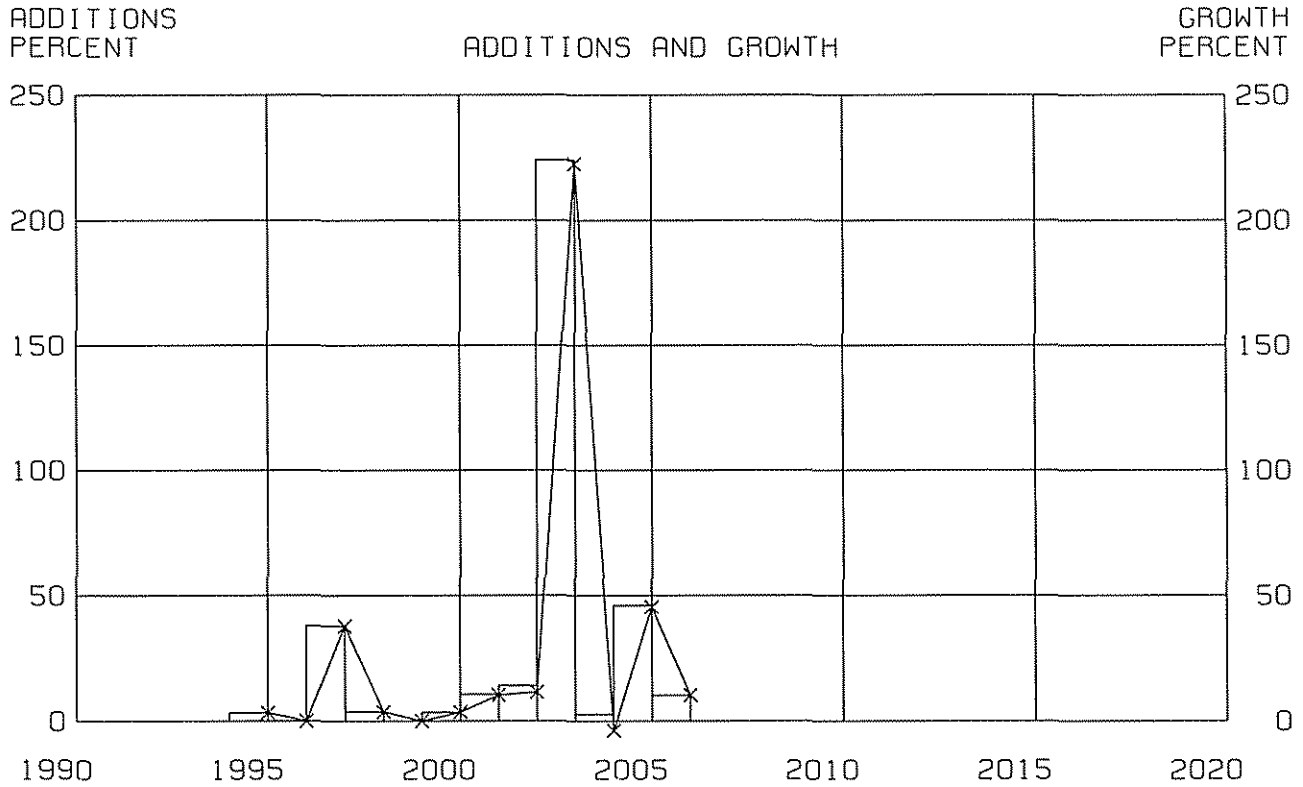
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.7 STRUCT & IMPROV - STORE, SHOP & GARAGE STRUCT
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



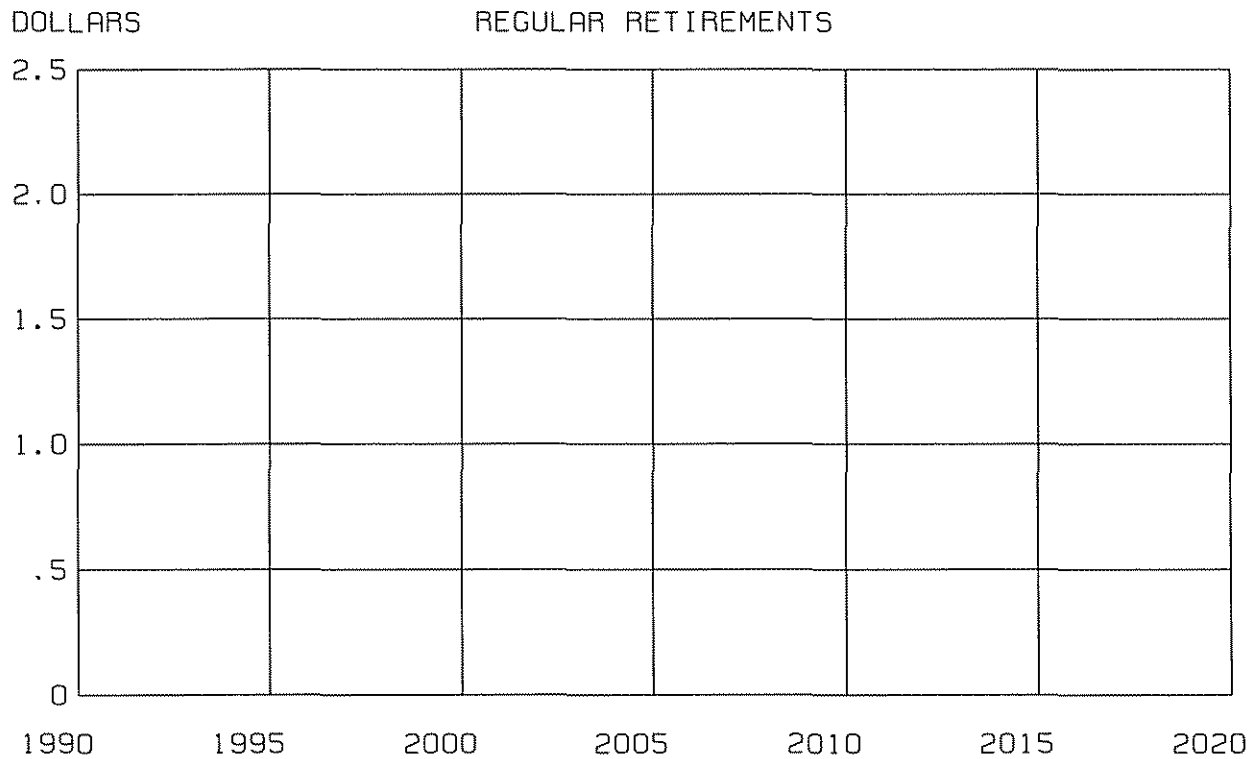
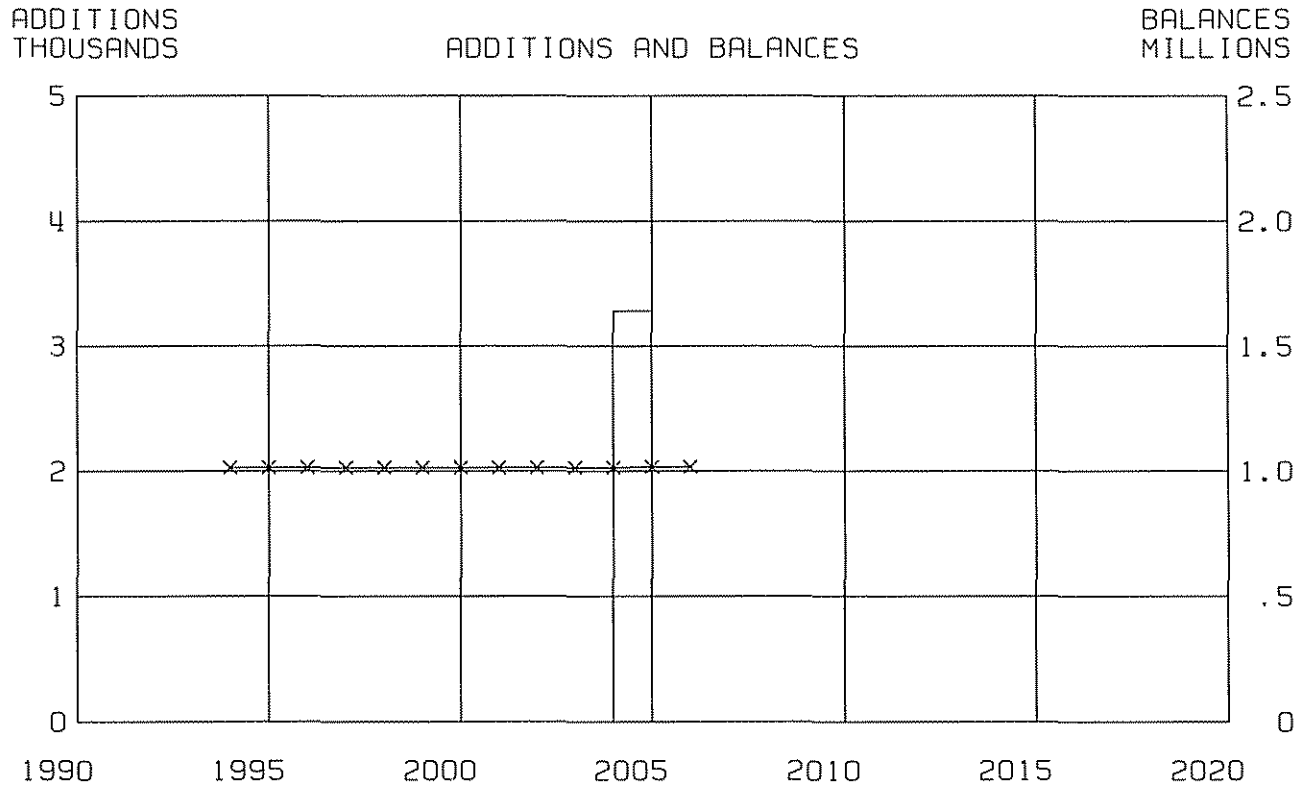
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.8 STRUCT & IMPROV - MISCELLANEOUS STRUCTURES
 ANNUAL STATISTICS, DOLLARS



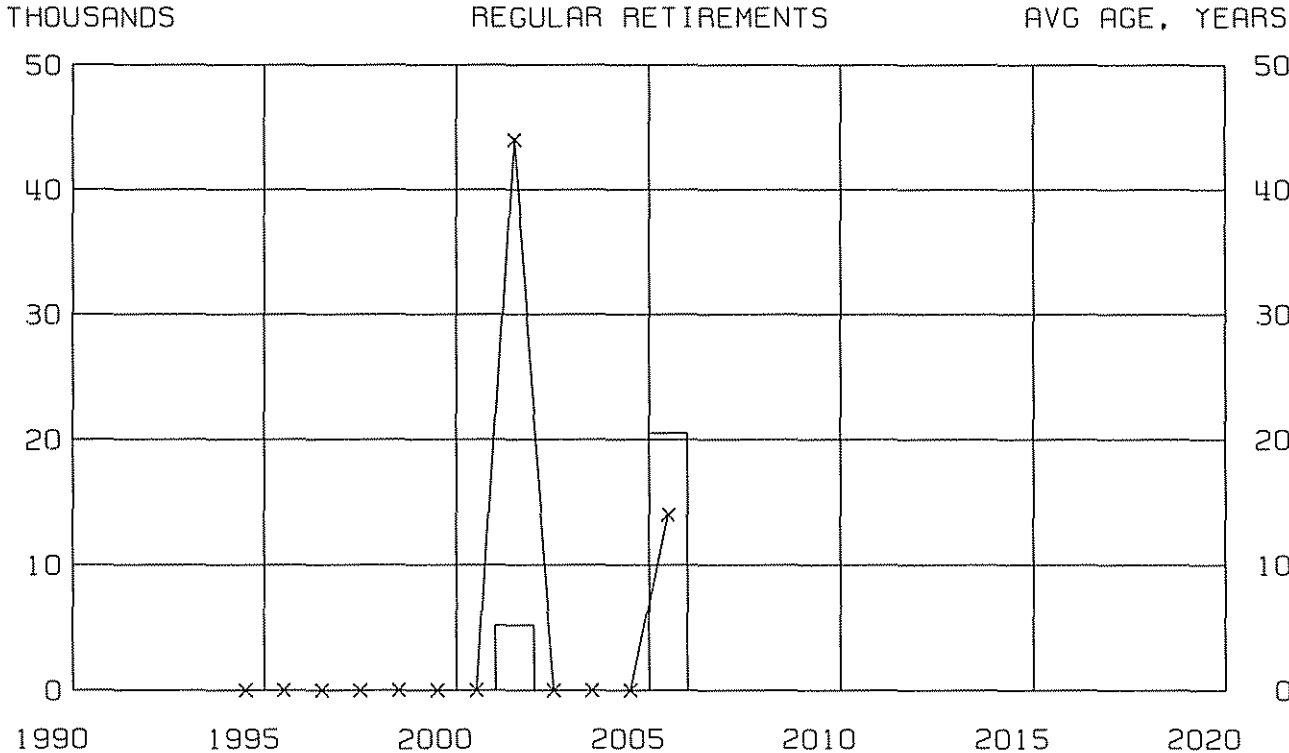
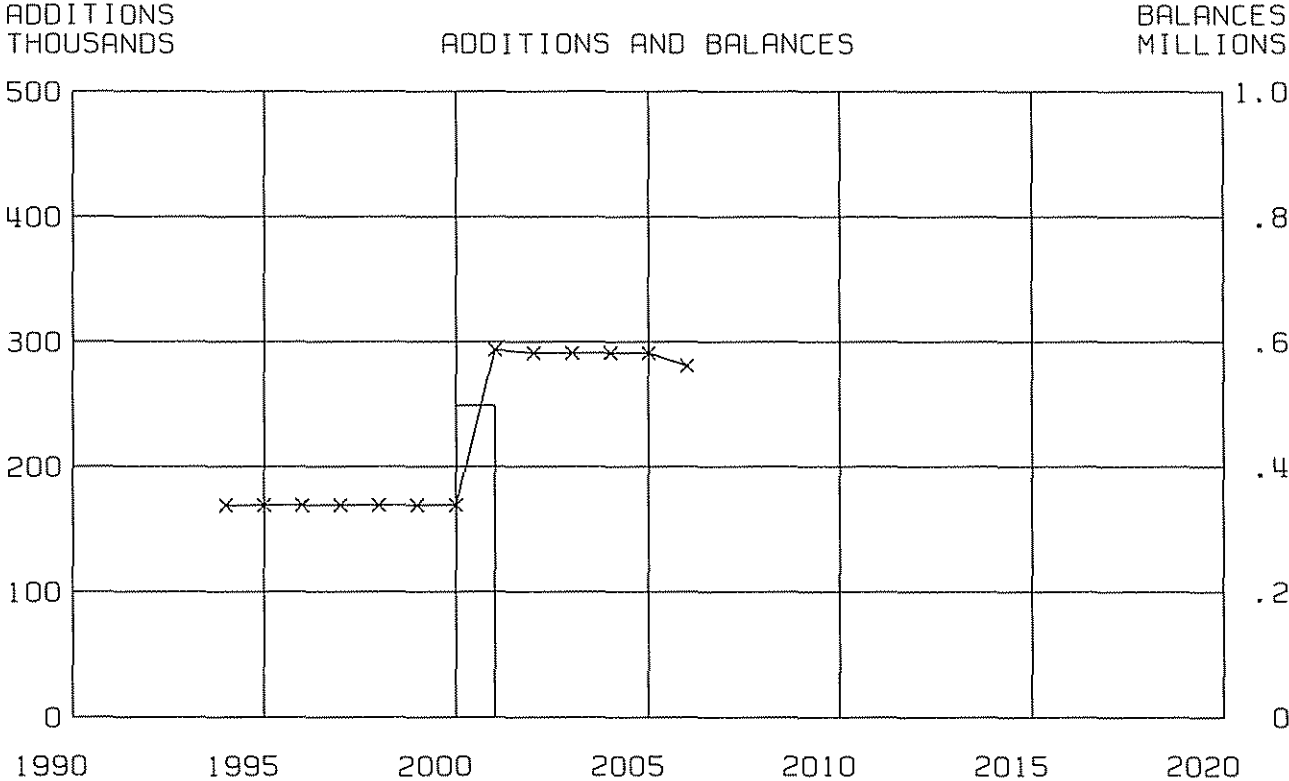
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 304.8 STRUCT & IMPROV - MISCELLANEOUS STRUCTURES
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



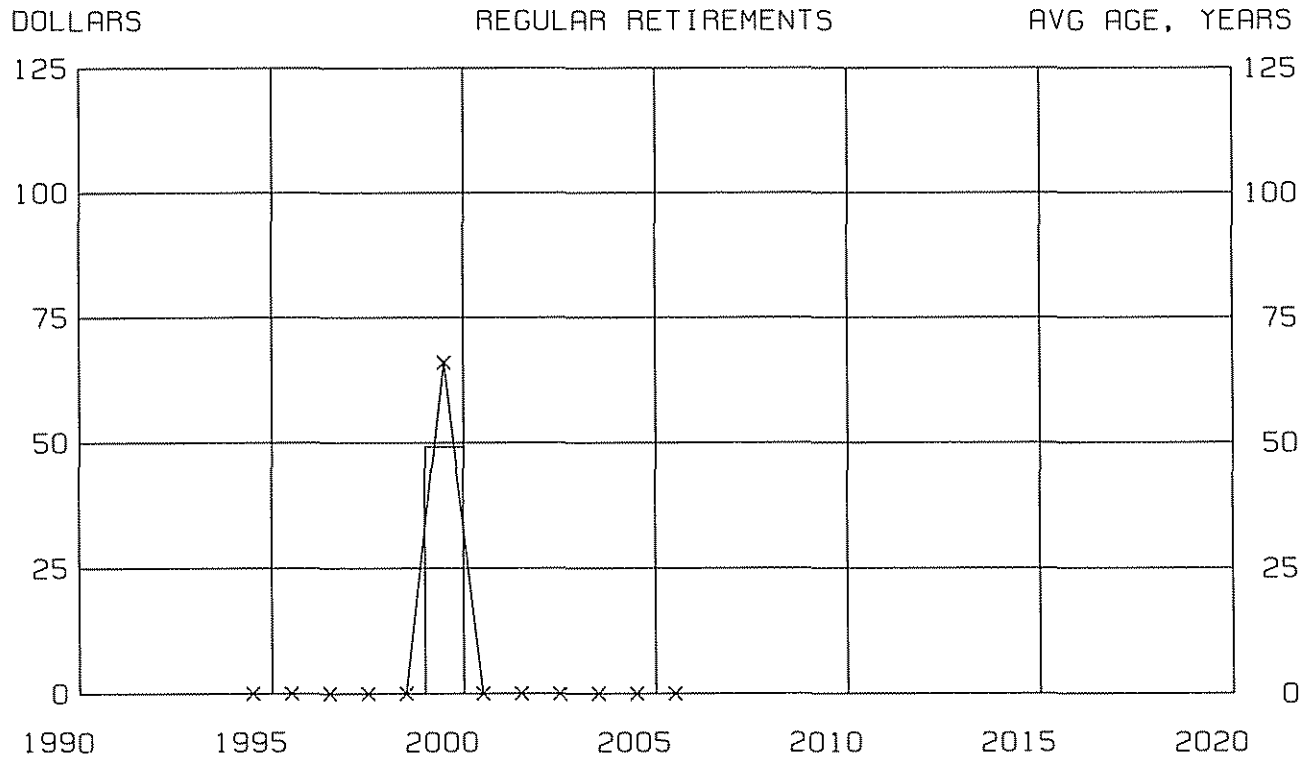
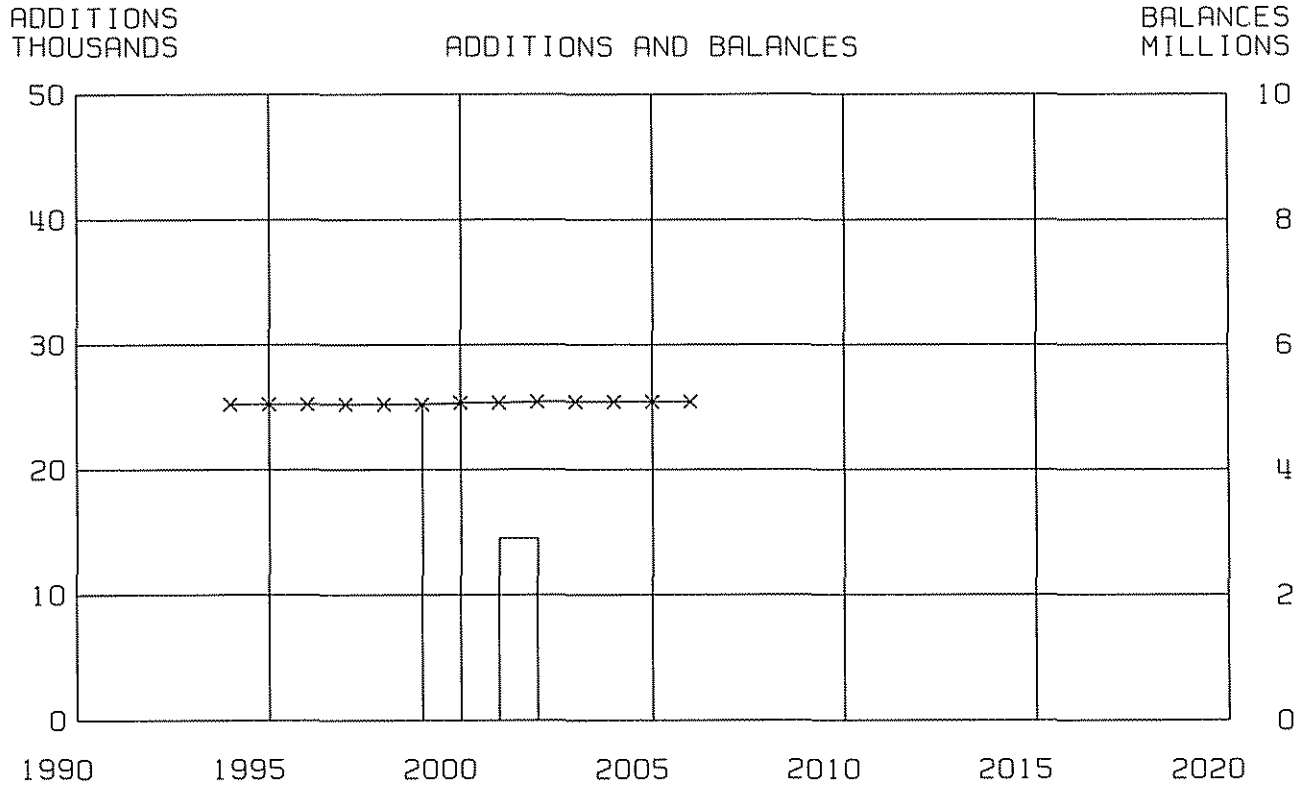
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS
 ANNUAL STATISTICS, DOLLARS



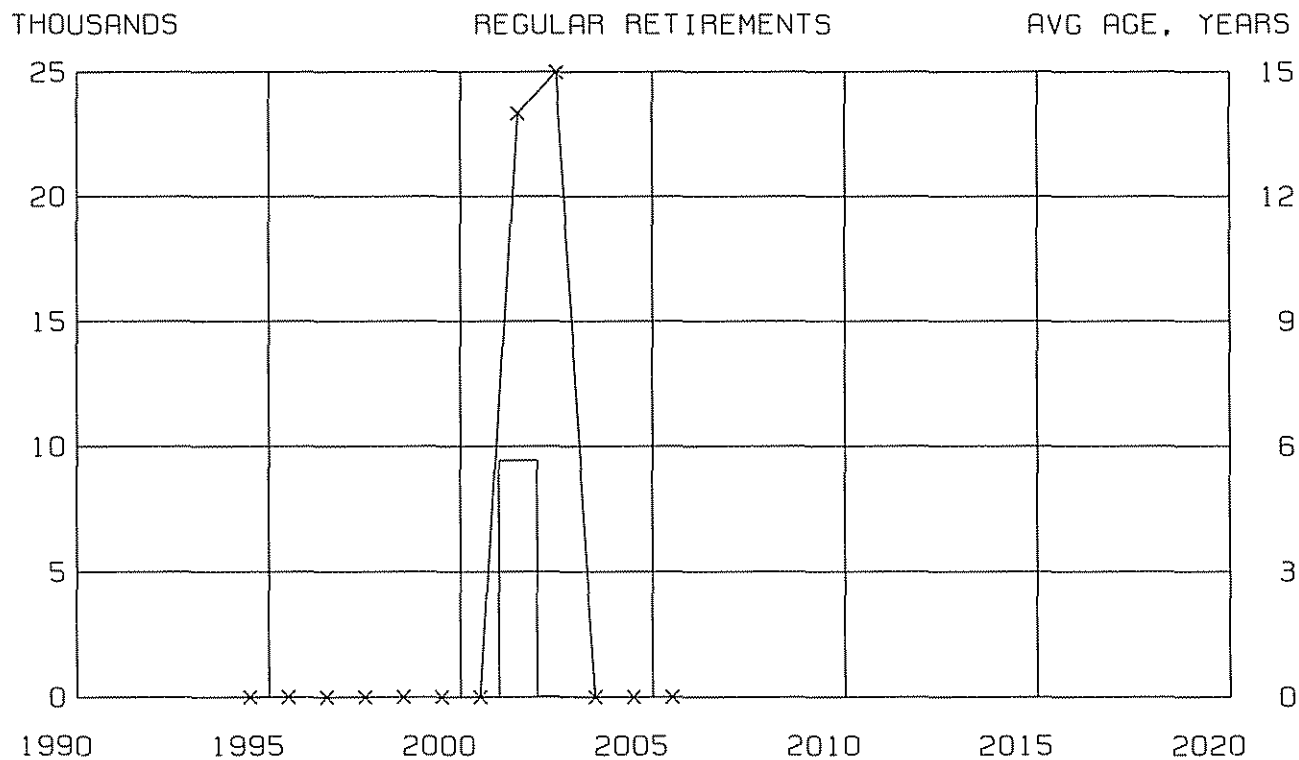
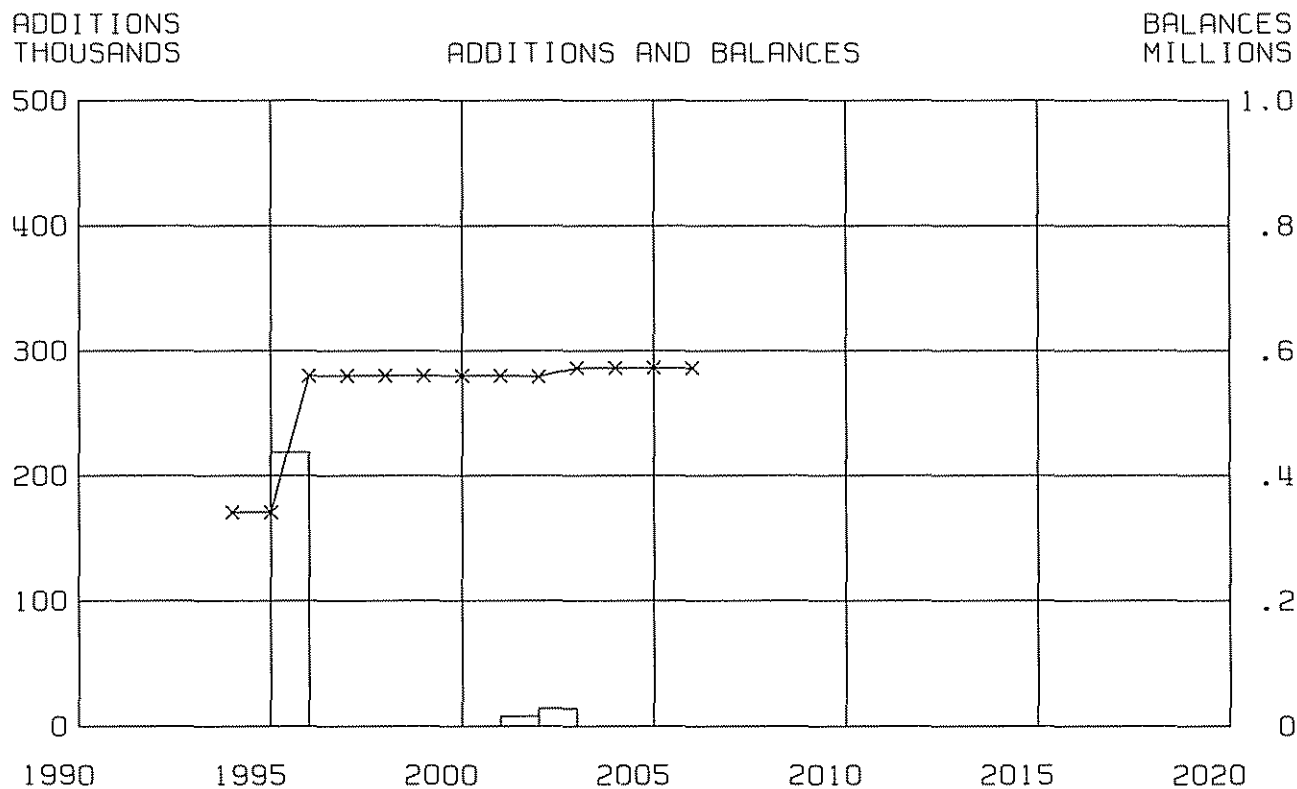
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES
 ANNUAL STATISTICS, DOLLARS



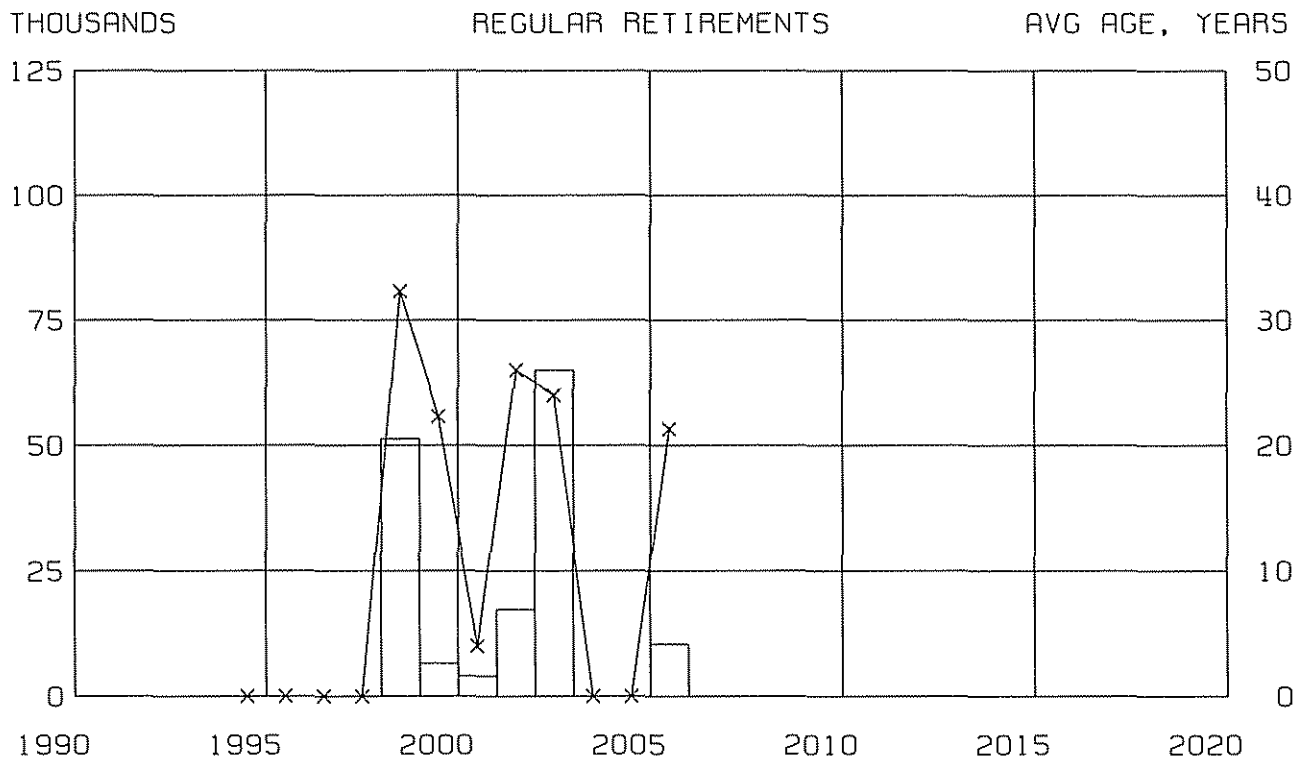
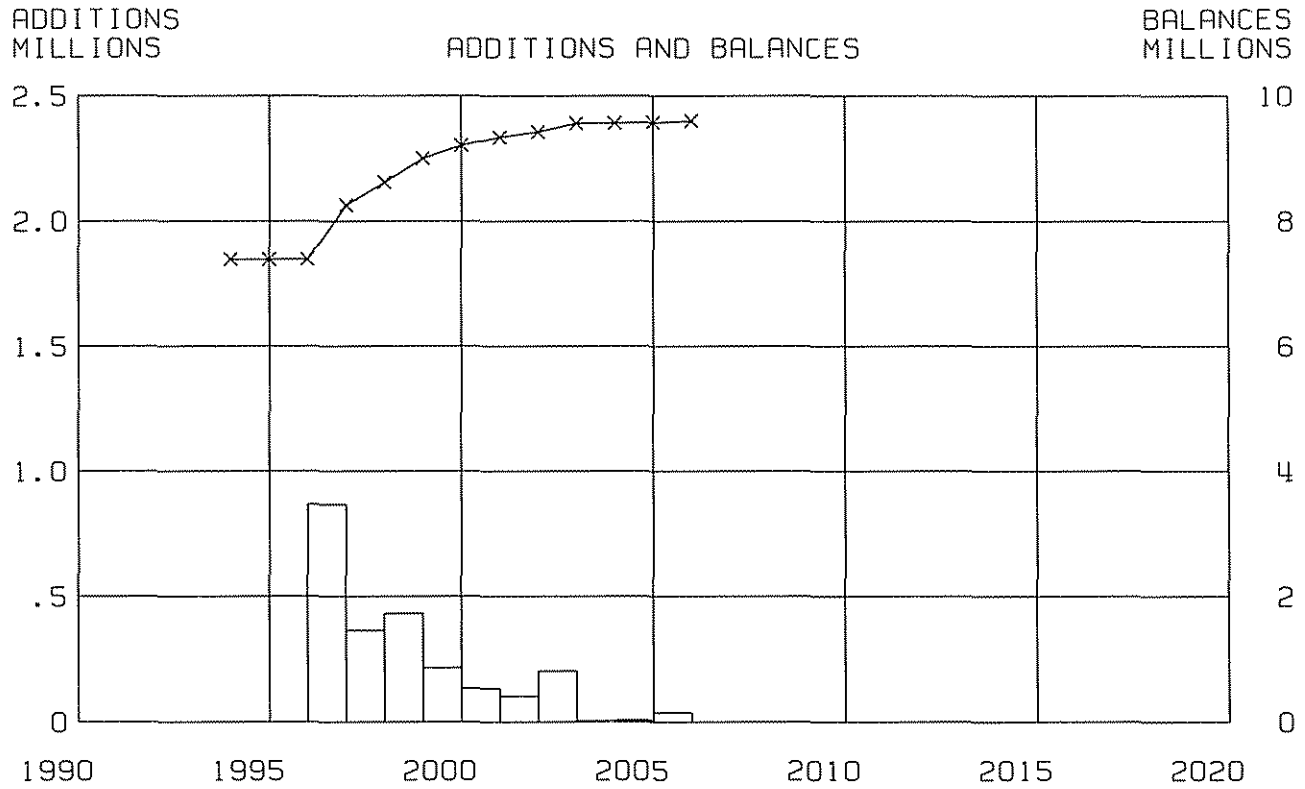
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 309 SUPPLY MAINS
 ANNUAL STATISTICS, DOLLARS



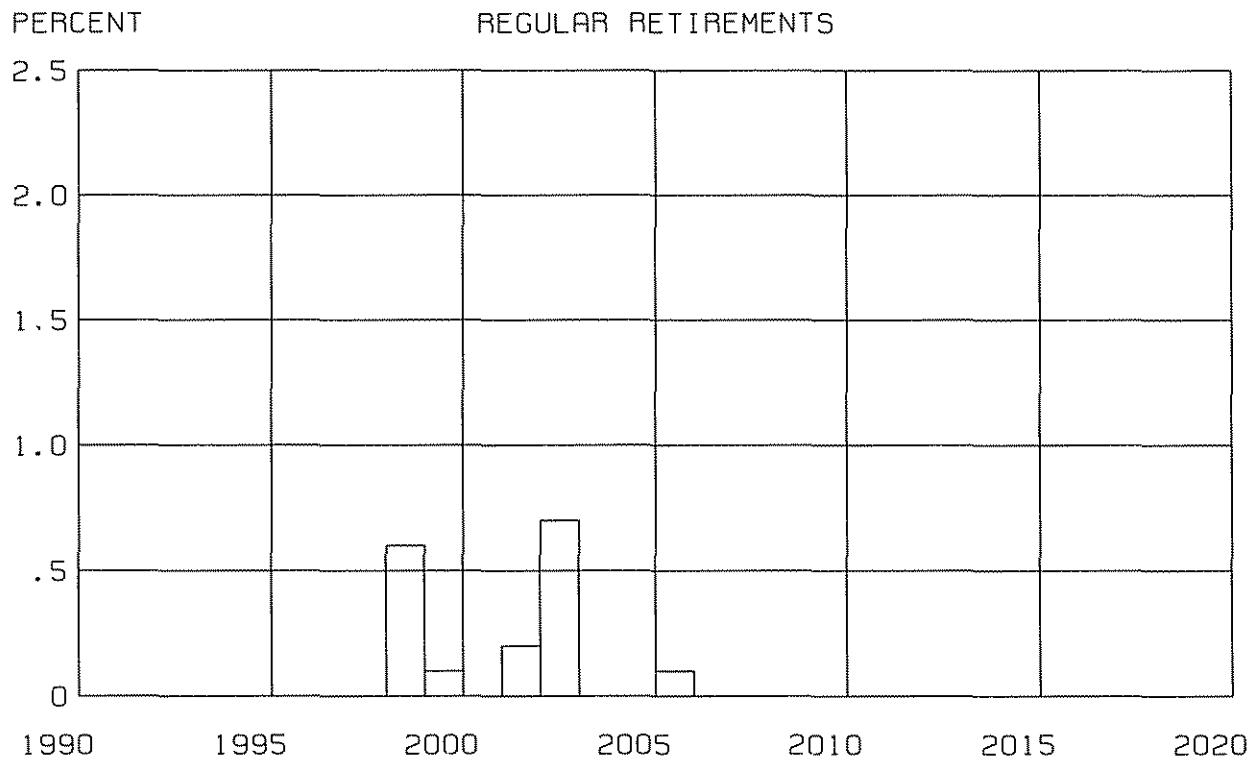
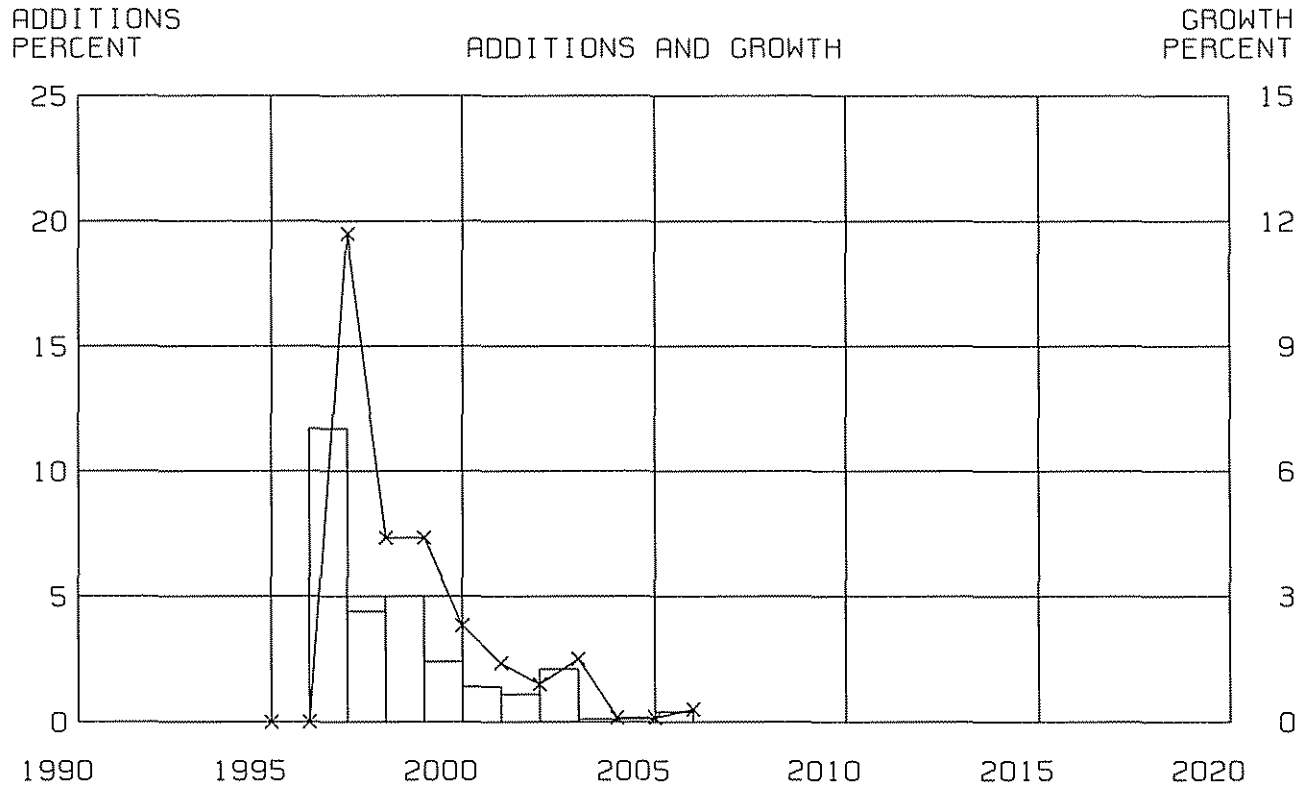
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 310.1 OTHER POWER GENERATION EQUIPMENT
 ANNUAL STATISTICS, DOLLARS



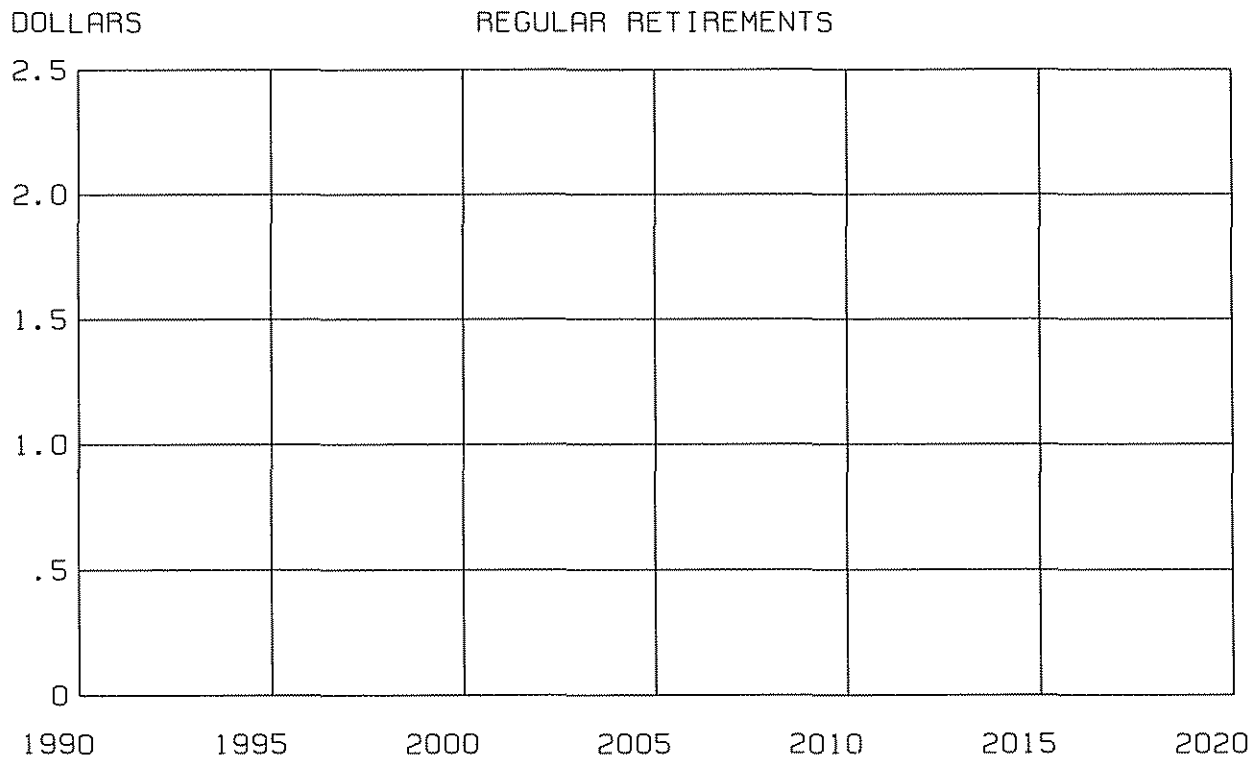
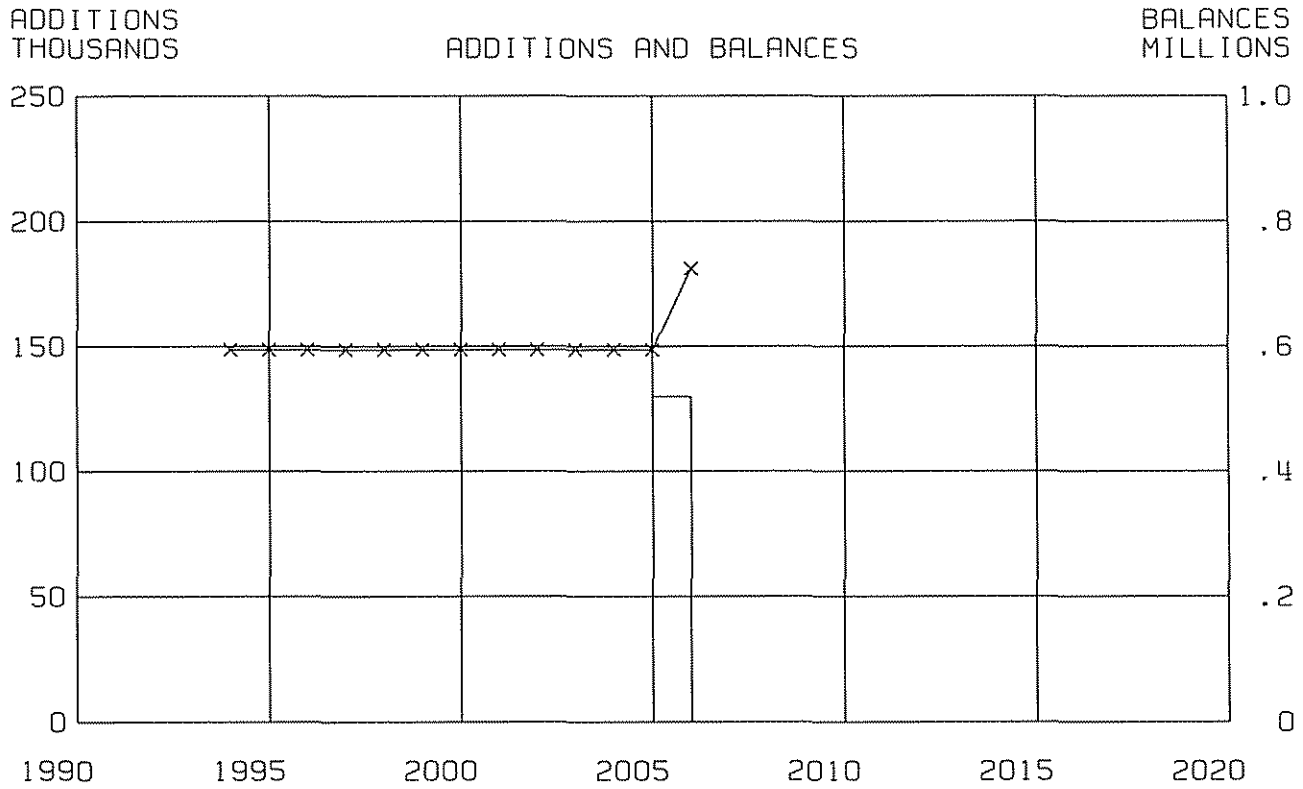
KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT
 ANNUAL STATISTICS, DOLLARS



KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 311.2 ELECTRIC PUMPING EQUIPMENT
 ANNUAL STATISTICS, PERCENT OF BEGINNING BALANCE



KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 311.3 DIESEL PUMPING EQUIPMENT
 ANNUAL STATISTICS, DOLLARS



KENTUCKY AMERICAN WATER COMPANY
 ACCOUNT 311.4 HYDRAULIC PUMPING EQUIPMENT
 ANNUAL STATISTICS, DOLLARS

