

REVISED SCHEDULE B

RATE BASE

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

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

Base Period: FOR THE TWELVE MONTHS ENDED: JULY 2007

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For electronic version, see KAW_APP_EX37B_REVISIED_062207 pdf

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00142
RATE BASE SUMMARY
AS OF JULY 31 2007

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

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Amount			Total Water	
			Central Division	Totals/Village	En.Late		Overtime
1							
2	Utility Plant In Service	B-2	\$326,307,088	\$7,347,504	\$322,012	\$5,266,919	341,243,923
3	Property Held for Future Use	B-2.6	0	0	0	0	0
4							
5	Utility Plant Acquisition Adjustments	WIP-1-2	46,940	0	0	0	46,940
6	Accumulated Depreciation	B-3	(84,456,460)	(1,637,567)	(46,173)	(1,753,389)	(87,893,589)
7							
8	Accumulated Amortization	WIP-1-4	0	0	0	0	0
9							
10	Net Utility Plant In Service		241,850,568	5,710,337	275,839	3,513,530	250,389,274
11							
12	Construction Work in Progress	B-4	12,710,281	82,117	0	2,141	12,794,539
13	Working Capital Allowance	B-5	2,684,000	37,000	5,000	40,000	2,966,000
14							
15	Other Working Capital Allowance	B-5	491,145	32,616	0	0	523,761
16							
17	Contributions in Aid of Construction	B-6	(36,077,616)	(2,205,272)	(85,737)	(1,665,024)	(40,033,649)
18	Customer Advances	B-6	(16,158,349)	(549)	0	0	(16,158,898)
19	Deferred Income Taxes	B-6	(28,411,947)	(68,106)	0	(40,456)	(28,520,509)
20	Deferred Investment Tax Credits	B-6	(105,013)	0	0	0	(105,013)
21	Deferred Maintenance	WIP-1-11	1,139,821	251,464	0	589,400	1,978,685
22	Deferred Debits	WIP-1-12	1,956,365	0	0	0	1,956,365
23	Other Rate Base Elements	WIP-1-12	(1,752,090)	0	0	0	(1,752,090)
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Jurisdictional Rate Base			\$176,575,365	\$3,839,607	\$195,102	\$2,438,591	165,049,655

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

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

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

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	Central Division						
2	Intangibles	\$107,608	100%	\$107,608	\$0	\$107,608	\$107,608
3	Source of Supply and Pumping	31,163,208		31,163,208	0	31,163,208	29,792,635
4	Water Treatment	37,906,427		37,906,427	0	37,906,427	37,906,042
5	Transmission and Distribution	271,135,601		271,135,601	0	271,135,601	258,957,378
6	General	26,704,160		26,704,160	0	26,704,160	26,006,143
7	Completed Construction not Classified	0		0	0	0	0
8	Other	0		0	0	0	0
9							
10		\$357,019,004		\$357,019,004	\$0	\$357,019,004	\$352,771,605
11							
12	Tri-Village						
13	Intangibles	\$0	100%	\$0	\$0	\$0	\$0
14	Source of Supply and Pumping	581,666		581,666	0	581,666	581,666
15	Water Treatment	219,648		219,648	0	219,648	219,648
16	Transmission and Distribution	6,007,700		6,007,700	0	6,007,700	6,005,330
17	General	686,126		686,126	0	686,126	686,126
18	Completed Construction not Classified	0		0	0	0	0
19	Other	0		0	0	0	0
20							
21							
22		\$7,497,140		\$7,497,140	\$0	\$7,497,140	\$7,494,770
23							
24	Elk Lake						
25	Intangibles	\$0	100%	\$0	\$0	\$0	\$0
26	Source of Supply and Pumping	58,104		58,104	0	58,104	58,104
27	Water Treatment	7,618		7,618	0	7,618	7,618
28	Transmission and Distribution	248,345		248,345	0	248,345	246,345
29	General	7,945		7,945	0	7,945	7,945
30	Completed Construction not Classified	0		0	0	0	0
31	Other	0		0	0	0	0
32							
33		\$322,012		\$322,012	\$0	\$322,012	\$322,012
34							
35	Owenton						
36	Intangibles	0	100%	\$0	0	\$0	0
37	Source of Supply and Pumping	1,257,107		1,257,107	0	1,257,107	776,701
38	Water Treatment	2,347,985		2,347,985	0	2,347,985	2,347,985
39	Transmission and Distribution	1,382,460		1,382,460	0	1,382,460	1,391,996
40	General	486,951		486,951	0	486,951	486,811
41	Completed Construction not Classified	0		0	0	0	0
42	Other	0		0	0	0	0
43							
44		\$6,074,503		\$6,074,503	\$0	\$6,074,503	\$5,596,493
45							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO.: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JULY 31 2007

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

Line No.	Acct No.	Account Title	Base Period			Jurisdictional Percent	Jurisdictional			Adjusted Jurisdiction			Total Water
			Central Division	Tri-Village	Elk Lake		Owenton	Elk Lake	Tri-Village	Elk Lake	Owenton	Elk Lake	
1													
2													
3													
4	389.2	General Equip	\$0	\$0	0	0	\$0	\$0	\$0	0	0	0	0
5	390	Stores Shop & Garage Land	6,579,961	4,516,000	0	155,168	6,579,961	0	6,579,961	4,516	0	155,168	6,739,667
6	391	Structures and Improvements	8,754,941	619,718	0	32,700	8,754,941	0	8,754,941	619,718	0	32,700	9,407,359
7	392	Office Furniture and Equipment	2,867,541	12,972	7,445	165,662	2,867,541	7,445	2,867,541	12,972	7,445	165,662	3,053,620
8	393	Transportation Equipment	35,547	0	0	0	35,547	0	35,547	0	0	0	35,547
9	394	Stores Equipment	1,604,918	6,481	0	4,877	1,604,918	6,481	1,604,918	6,481	0	4,877	1,616,276
10	395	Tools, Shop and Garage Equipment	878,199	0	0	0	878,199	0	878,199	0	0	0	878,199
11	396	Laboratory Equipment	1,504,657	35,704	0	49,450	1,504,657	35,704	1,504,657	35,704	0	49,450	1,589,811
12	397	Power Operated Equipment	1,931,295	2,718	0	0	1,931,295	2,718	1,931,295	2,718	0	0	1,934,003
13	398	Communication Equipment	1,182,285	6,051	0	75,554	1,182,285	6,051	1,182,285	6,051	0	75,554	1,263,891
14	399	Miscellaneous Equipment	137,985	0	500	0	137,985	0	137,985	0	500	0	138,485
15		Other Tangible Property											
16		Total General	25,477,320	688,162	7,945	483,431	25,477,320	688,162	25,477,320	688,162	7,945	483,431	26,656,658
17													
18													
19													
20													
21		Total Utility Plant in Service	\$328,307,088	\$7,347,905	\$322,012	\$5,266,919	\$328,307,088	\$7,347,905	\$328,307,088	\$7,347,905	\$322,012	\$5,266,919	\$341,243,924
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

SCHEDULE B-2.1
PAGE 8 of 10
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
2		General Plant						
3		Stores Shop & Garage Land	\$0		\$0	\$0	\$0	\$0
4	389.2	Structures and Improvements	0		0	0	0	0
5	390	Office Furniture and Equipment	0		0	0	0	0
6	391	Transportation Equipment	7,445		7,445	0	7,445	7,445
7	392	Stores Equipment	0		0	0	0	0
8	393	Tools, Shop and Garage Equipment	0		0	0	0	0
9	394	Laboratory Equipment	0		0	0	0	0
10	395	Power Operated Equipment	0		0	0	0	0
11	396	Communication Equipment	0		0	0	0	0
12	397	Miscellaneous Equipment	0		0	0	0	0
13	398	Other Tangible Property	0		0	0	0	0
14	399		500		500	0	500	500
15		Total General	7,945		7,945	0	7,945	7,945
16								
17								
18								
19		Total Utility Plant in Service	\$322,012		\$322,012	\$0	\$322,012	\$322,012

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-09143
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF JULY 31 2007

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

DATA_X_BASE PERIOD ___ FORECASTED PERIOD ___
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___X___ REVISED
WORKPAPER REFERENCE NO(S): WIP-1

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2		CENTRAL DIVISION					
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10		TRI-VILLAGE					
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18		ELK LAKE					
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28		OWENTON					
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KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
 AS OF NOVEMBER 30, 2008

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

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

Line No.	Acc't No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2		CENTRAL DIVISION					
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9							
10		TRIVILLAGE					
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18		ELK LAKE					
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO.: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

SCHEDULE B-2.3
PAGE 5 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

DATA_X_BASE PERIOD ___ FORECASTED PERIOD ___
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___X___ REVISED ___
WORKPAPER REFERENCE NO(S): W/P-1

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Amount	Explanation	Transfers/Reclassifications	Other Accts Involved	Base Period Ending Balance
388.2		General Plant								
390		Stores Shop & Garage Land	\$0	\$		\$0				\$0
391		Structures and Improvements	0	4,518		0				4,518
392		Office Furniture and Equipment	49,745	570,800	26	0				619,718
393		Transportation Equipment	17,972		5,000	0				12,972
394		Stores Equipment	0			0				0
395		Tools, Shop and Garage Equipment	6,481			0				6,481
396		Laboratory Equipment	0			0				0
397		Power Operated Equipment	35,704			0				35,704
398		Communication Equipment	2,718			0				2,718
399		Miscellaneous Equipment	0	6,051		0				6,051
		Other Tangible Property	0			0				0
		Total General	112,020	580,569	5,026	0				688,152
		Total Utility Plant in Service	\$4,781,133	\$2,584,565	\$17,785	\$0				\$7,347,904

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

SCHEDULE B-2.3
PAGE 8 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-1.1
TRIVILLAGE

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Amount	Explanation	Other Accts Involved	Base Period Ending Balance	13 Month Average
Improvements/Replacements										
2		General Plant	\$0	\$	0	\$			0	0
3	385.2	Stores Shop & Garage Land	4,516	0	0	0			4,516	4,516
4	380	Structures and Improvements	619,682	0	36	0			619,682	619,682
5	381	Office Furniture and Equipment	12,972	0	0	0			12,972	12,972
6	382	Transportation Equipment	0	0	0	0			0	0
7	383	Stores Equipment	0	0	0	0			0	0
8	384	Tools, Shop and Garage Equipment	6,481	0	0	0			6,481	6,481
9	385	Laboratory Equipment	0	0	0	0			0	0
10	395	Power Operated Equipment	35,704	0	0	0			35,704	35,704
11	397	Communication Equipment	2,718	0	0	0			2,718	2,718
12	398	Miscellaneous Equipment	6,051	0	0	0			6,051	6,051
13	399	Other Tangible Property	0	0	0	0			0	0
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Total General			686,126	0	36	0			686,126	686,126
Total Utility Plant in Service			\$7,347,904	\$150,865	\$1,750	\$0			\$7,497,140	\$7,494,770

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2008 TO JULY 2007

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

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

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Amount	Explanation	Transfers/Reclassifications	Other Accts Involved	Base Period Ending Balance
2										\$0
3										155,188
4	388.2	General Plant								32,700
5	390	Stores Shop & Garage Land	\$0	\$ 59,038	0	\$0				165,692
6	381	Structures and Improvements	96,150	6,329	0	0				0
7	392	Office Furniture and Equipment	26,371	107,633	0	0				0
8	393	Transportation Equipment	58,029	0	0	0				0
9	394	Stores Equipment	0	0	0	0				4,877
10	395	Tools, Shop and Garage Equipment	997	3,880	0	0				0
11	396	Laboratory Equipment	0	0	0	0				49,469
12	397	Power Operated Equipment	49,450	0	0	0				0
13	398	Communication Equipment	0	0	0	0				75,564
14	399	Miscellaneous Equipment	75,554	0	0	0				0
15		Other Tangible Property	0	0	0	0				0
16		Total General	306,551	176,880	0	0				483,431
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		Total Utility Plant in Service	\$4,576,092	\$690,837	\$0	\$0				\$5,266,919

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

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

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

Line No.	Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
2							
3							
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KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO.: 2007-00143
 LEASED PROPERTY
 AS OF NOVEMBER 30, 2008

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

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

Line No.	Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
2	<u>CENTRAL DIVISION</u>						KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.
11	<u>TRI-VILLAGE</u>						KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.
19	<u>ELK LAKE</u>						KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.
28	<u>OWENTON</u>						KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.

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

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

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

Line No.	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Acct No.	Revenue Realized	Description	Amount	Acct No.	Expenses Incurred	Description
2	<u>CENTRAL DIVISION</u>												
3													
4													
5													
6													
7													
8													
9													
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NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF NOVEMBER 30, 2008

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

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

Line No.	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Revenue Realized	Description	Amount	Expenses Incurred	Description
							Acct No.			Acct No.	
2	<u>CENTRAL DIVISION</u>										
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11	<u>TRI-VILLAGE</u>										
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19	<u>ELK LAKE</u>										
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28	<u>OWENTON</u>										
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NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

NOT APPLICABLE IN THIS RATE CASE.

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

DATA: X_ BASE PERIOD: FORECASTED PERIOD
TYPE OF FILING: ORIGINAL / UPDATED / X_ REVISED
WORKPAPER REFERENCE NO(S): WP-1-3
CENTRAL DIVISION

SCHEDULE B-J
PAGE 2 of 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period		Total Company	Jurisdictional Percent	Accumulated Reserve Balances		Adjustments	Adjusted Jurisdiction
			Total Company	Total Company			Jurisdictional Total	Jurisdictional Total		
2										
3										
4										
5	389.2	General Plant	\$0	0			\$0	\$0		\$0
6	390	Stores Shop & Garage Land	6,579,961	1,164,079			1,164,079	0		1,164,079
7	391	Structures and Improvements	8,754,941	8,640,378			8,640,378	0		8,640,378
8	392	Office Furniture and Equipment	2,867,541	2,281,369			2,281,369	0		2,281,369
9	393	Transportation Equipment	35,547	30,418			30,418	0		30,418
10	394	Stores Equipment	1,604,918	639,955			639,955	0		639,955
11	395	Tools, Shop and Garage Equipment	878,199	635,654			635,654	0		635,654
12	396	Laboratory Equipment	1,504,657	680,451			680,451	0		680,451
13	397	Power Operated Equipment	1,931,285	607,353			607,353	0		607,353
14	398	Communication Equipment	1,182,285	237,459			237,459	0		237,459
15	399	Miscellaneous Equipment	137,985	298,360			298,360	0		298,360
16		Other Tangible Property	0	447,969			447,969	0		447,969
17		BWA Acquisition								
18		Total General	25,477,320	15,671,654			15,671,654	0		15,671,654
19										
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		Total Utility Plant in Service	\$328,307,088	\$84,456,462			\$84,456,462	\$0		\$84,456,462

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

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

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances			13 Month Averages
				Total Company	Jurisdictional Percent	Adjusted Jurisdictional	
2							
3							
4	301	Intangible Plant	\$37,347	\$0	100%	\$0	\$0
5	302/303	Organization	70,261	0		0	0
6	3031	Franchise/Consent/Plant Studies	0	0		0	0
7	3036	Other P/E Inaugibles	0	0		0	0
8		Other P/E Comprehensive Studies	0	0		0	0
9		Total Intangibles	107,608	0		0	0
10							
11	310	Source of Supply and Pumping Plant	322,833	0		0	0
12	311	Land and Land Rights - SS	5,513,674	229,640		229,640	148,212
13	312	Structures and Improvements	1,016,553	349,938		349,938	341,446
14	313	Collecting and Impounding Reservoirs	561,430	111,469		111,469	104,395
15	314	Lake, River and Other Intakes	0	0		0	0
16	316	Wells and Springs	5,059,822	1,052,284		1,052,284	1,003,360
17	320	Supply Main	81,790	0		0	0
18	321	Land and Land Rights - Pumping	5,239,128	1,794,620		1,794,620	1,741,993
19	322	Structures and Improvements	0	0		0	0
20	323	Boiler Plant Equipment	572,454	160,279		160,279	150,547
21	325	Other Power Production Equipment	10,885,434	5,667,823		5,667,823	5,533,537
22	326	Electric Pumping Equipment	1,774,442	264,820		264,820	241,665
23	328	Diesel Pumping Equipment	125,646	2,147		2,147	534
24		Other Pumping Equipment	0	0		0	0
25			0	0		0	0
26							
27		Total Source of Supply & Pumping	31,163,296	9,633,020		9,633,020	9,266,091
28							
29							
30	330	Water Treatment Plant	66,164	0		0	0
31	331	Land and Land Rights	13,593,168	1,970,621		1,970,621	1,838,584
32	332	Structures and Improvements	24,337,095	13,791,366		13,791,366	13,510,289
33	334	Water Treatment Equipment	0	0		0	0
34		Water Treatment - GAC	0	0		0	0
35		Total Water Treatment	37,998,427	15,761,987		15,761,987	15,348,873
36							
37							
38	340	Transmission and Distribution Plant	4,668,719	0		0	0
39	341	Land and Land Rights	1,654,959	386,178		386,178	370,148
40	342	T & D Structures and Improvements	9,544,068	2,573,946		2,573,946	2,444,739
41	343	Distribution Reservoirs and Standpipes	177,738,862	24,016,897		24,016,897	22,787,597
42	345	Transmission and Distribution Mats	38,445,895	15,400,180		15,400,180	14,958,724
43	346	Services	12,046,496	960,877		960,877	823,080
44	347	Meter Installations	15,591,011	4,973,320		4,973,320	4,735,052
45	348	Hydrants	11,445,551	2,945,585		2,945,585	2,845,169
46							
47		Total Transmission and Distribution	271,135,601	51,258,982		51,258,982	48,965,609
48							
49							
50							

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

SCHEDULE E-1
PAGE 6 of 16
Witness Responsible: S.A. Miller

DATA_X_BASE PERIOD __ FORECASTED PERIOD
TYPE OF FILING: __ ORIGINAL __ UPDATED __X__ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-3
TRIVILLAGE

Line No.	Acct No.	Account Title	Base Period		Total Company	Jurisdictional Percent	Accumulated Reserve Balances		Adjusted Jurisdiction
			Company	Total			Jurisdictional Total	Adjustments	
1									
2									
3									
4	389.2	General Plant	\$0	0	0		\$0	\$0	0
5	390	Stores Shop & Garage Land	4,518	659	659	100%	659	659	659
6	391	Structures and Improvements	619,718	107,168	107,168		107,168	107,168	107,168
7	392	Office Furniture and Equipment	12,972	2,620	2,620		2,620	2,620	2,620
8	393	Transportation Equipment	0	0	0		0	0	0
9	394	Stores Equipment	0	0	0		0	0	0
10	395	Tools, Shop and Garage Equipment	6,481	1,078	1,078		1,078	1,078	1,078
11	396	Laboratory Equipment	0	0	0		0	0	0
12	397	Power Operated Equipment	35,704	6,300	6,300		6,300	6,300	6,300
13	398	Communication Equipment	2,718	421	421		421	421	421
14	399	Miscellaneous Equipment	6,081	922	922		922	922	922
15		Other Tangible Property	0	0	0		0	0	0
16			0	834,073	834,073		834,073	834,073	834,073
17		Total General	689,162	953,240	953,240		953,241	953,241	953,241
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		Total Utility Plant in Service	\$7,347,504	\$1,637,568	\$1,637,568		\$1,637,567	\$1,637,567	\$1,637,567

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-08143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

SCHEDULE B-3
PAGE 9 of 16
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Base Period		Jurisdictional Percent	Accumulated Reserve Balances		Adjusted Jurisdiction
			Company	Total		Jurisdictional Total	Adjustments	
3	301	Intangible Plant	\$0	\$		\$0	\$0	\$0
4	302	Organization	0	0	100%	0	0	0
5	303	Franchise/Consents	0	0		0	0	0
6	3031	Other P/E Intangibles	0	0		0	0	0
7	3036	Other P/E Comprehensive Studies	0	0		0	0	0
8		Total Intangibles	0	0		0	0	0
10	310	Source of Supply and Pumping Plant						
11	311	Land and Land Rights - SS	27,734	4,064		0	0	0
12	312	Structures and Improvements	0	0		4,064	4,064	4,064
13	313	Collecting and Impounding Reservoirs	0	0		0	0	0
14	314	Lake, River and Other Intakes	0	0		0	0	0
15	315	Wells and Springs	0	0		0	0	0
16	316	Supply Mains	14,520	1,979		0	0	0
17	320	Land and Land Rights - Pumping	750	0		0	0	0
18	321	Structures and Improvements	0	0		0	0	0
19	322	Boiler Plant Equipment	0	0		0	0	0
20	323	Other Power Production Equipment	0	0		0	0	0
21	325	Electric Pumping Equipment	15,100	2,255		0	0	0
22	326	Diesel Pumping Equipment	0	0		2,255	2,255	2,255
23	328	Other Pumping Equipment	0	0		0	0	0
24	3541	Collection System Structures - Sewer	0	0		0	0	0
25	3711	Electric Pumping Equipment - Sewer	0	0		0	0	0
26		Total Source of Supply & Pumping	58,104	8,299		8,298	8,298	8,298
28		Water Treatment Plant						
29	330	Land and Land Rights	0	0		0	0	0
30	331	Structures and Improvements	0	0		0	0	0
31	332	Water Treatment Equipment	7,616	1,150		1,150	1,150	1,150
32	334	Water Treatment - GAC	0	0		0	0	0
33		Total Water Treatment	7,616	1,150		1,150	1,150	1,150
35		Transmission and Distribution Plant						
37	340	Land and Land Rights	1,250	0		0	0	0
38	341	T & D Structures and Improvements	0	0		0	0	0
39	342	Distribution Reservoirs and Standpipes	30,748	4,360		4,360	4,360	4,360
40	343	Transmission and Distribution Mains	145,823	19,934		19,934	19,934	19,934
41	345	Services	0	0		0	0	0
42	346	Meters	56,623	8,815		8,815	8,815	8,815
43	347	Meter Isolators	0	0		0	0	0
44	348	Hydrants	13,900	1,997		1,997	1,997	1,997
45		Total Transmission and Distribution	248,345	35,106		35,106	35,106	35,106

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

SCHEDULE B-3
PAGE 11 of 15
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances			13 Month Average
				Total Company	Jurisdictional Percent	Adjusted Jurisdictional	
2							
3							
4	301	Intangible Plant	50	\$	100%	\$0	0
5	302303	Organization	0			0	0
6	3031	Franchise/Consent/Plant Studies	0			0	0
7	3036	Other P/E Intangibles	0			0	0
8		Other P/E Comprehensive Studies	0			0	0
9		Total Intangibles	0			0	0
10		Source of Supply and Pumphouse Plant					
11	310	Land and Land Rights - SS	0			0	0
12	311	Structures and Improvements	27,734	5,207	5,207	5,207	4,781
13	312	Collecting and Impounding Reservoirs	0	0	0	0	0
14	313	Lake, River and Other Inlets	0	0	0	0	0
15	314	Wells and Springs	0	0	0	0	0
16	316	Supply Mains	14,520	2,308	2,308	2,308	2,170
17	320	Land and Land Rights - Pumping	750	0	0	0	0
18	321	Structures and Improvements	0	0	0	0	0
19	322	Boiler Plant Equipment	0	0	0	0	0
20	323	Other Power Production Equipment	0	0	0	0	0
21	325	Electric Pumping Equipment	15,100	2,826	2,826	2,826	2,634
22	326	Diesel Pumping Equipment	0	0	0	0	0
23	328	Other Pumping Equipment	0	0	0	0	0
24	3541	Collection System Structures - Sewer	0	0	0	0	0
25	3711	Electric Pumping Equipment - Sewer	0	0	0	0	0
26		Total Source of Supply & Pumping	58,104	10,342	10,341	10,341	9,685
27							
28							
29		Water Treatment Plant					
30	330	Land and Land Rights	0	0	0	0	0
31	331	Structures and Improvements	0	0	0	0	0
32	332	Water Treatment Equipment	7,618	1,433	1,433	1,433	1,343
33	334	Water Treatment - GAC	0	0	0	0	0
34		Total Water Treatment	7,618	1,433	1,433	1,433	1,343
35							
36							
37		Transmission and Distribution Plant					
38	340	Land and Land Rights	1,250	0	0	0	0
39	341	T & D Structures and Improvements	0	0	0	0	0
40	342	Distribution Reservoirs and Standpipes	30,749	5,293	5,293	5,293	5,293
41	343	Transmission and Distribution Mains	145,873	22,991	22,991	22,991	22,991
42	345	Services	0	0	0	0	0
43	346	Meters	56,623	11,434	11,434	11,434	11,434
44	347	Meter Installations	0	0	0	0	0
45	348	Hydrants	13,900	2,369	2,369	2,369	2,369
46		Total Transmission and Distribution	246,345	42,087	42,087	42,087	42,087
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

SCHEDULE D-3
PAGE 14 of 16
Witness Responsible: S.A. Miller

DATA_X_BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: _ ORIGINAL UPDATED_X_REVISED
WORKPAPER REFERENCE NO(S): WP-1-3
OWNMENT

Line No.	Acct No.	Account Title	Base Period		Accumulated Reserve Balances		Adjustments	Adjusted Jurisdiction
			Total Company	Total Company	Jurisdictional Total	Jurisdictional Total		
1								
2								
3								
4	389.2	General Plant	\$0	0	\$0	\$0	\$0	\$0
5	390	Stores Shop & Garage Land	155,188	40,591	40,591	40,591	40,591	40,591
6	391	Structures and Improvements	32,700	54,868	54,868	54,868	54,868	54,868
7	392	Office Furniture and Equipment	165,662	102,698	102,698	102,698	102,698	102,698
8	393	Stores Equipment	0	0	0	0	0	0
9	394	Tools, Shop and Garage Equipment	4,877	770	770	770	770	770
10	395	Laboratory Equipment	0	0	0	0	0	0
11	396	Power Operated Equipment	49,450	56,884	56,884	56,884	56,884	56,884
12	397	Communication Equipment	0	0	0	0	0	0
13	398	Miscellaneous Equipment	75,554	93,731	93,731	93,731	93,731	93,731
14	399	Other Tangible Property	0	0	0	0	0	0
15		BWA Acquisition	0	0	0	0	0	0
16		Total General	483,431	349,762	349,762	349,762	349,762	349,762
17								
18								
19								
20								
21		Total Utility Plant in Service	\$5,266,919	\$1,753,389	\$1,753,389	\$1,753,389	\$1,753,389	\$1,753,389
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-0043
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances			13 Month Average
				Total Company	Jurisdictional Percent	Jurisdictional Total	
1							
2							
3							
4							
5	301	Intangible Plant	\$0	\$0	100%	\$0	\$0
6	302/303	Organization	0	0		0	0
7	3031	Franchise/Consent/Flint Studies	0	0		0	0
8	3036	Other PIE Intangibles	0	0		0	0
9		Other PIE Comprehensive Studies	0	0		0	0
10		Total Intangibles	0	0		0	0
11		Source of Supply and Pumping Plant					
12	310	Land and Land Rights - SS	1,208,075	0		0	0
13	311	Structures and Improvements	0	0		0	0
14	312	Collecting and Impounding Reservoirs	0	0		0	0
15	313	Lake, River and Other Intakes	0	0		0	0
16	314	Wells and Springs	0	0		0	0
17	315	Supply Mains	0	0		0	0
18	316	Land and Land Rights - Pumping	9,286	0		0	0
19	317	Structures and Improvements	0	0		0	0
20	318	Boiler Plant Equipment	0	0		0	0
21	319	Other Power Production Equipment	0	0		0	0
22	320	Electric Pumping Equipment	39,746	1,971		1,971	1,466
23	321	Diesel Pumping Equipment	0	0		0	0
24	322	Other Pumping Equipment	0	0		0	0
25	323	Collection System Structures - Sewer	0	0		0	0
26	324	Electric Pumping Equipment - Sewer	0	0		0	0
27	325	Total Source of Supply & Pumping	1,257,107	1,971		1,971	1,466
28		Water Treatment Plant					
29	330	Land and Land Rights	0	0		0	0
30	331	Structures and Improvements	0	0		0	0
31	332	Water Treatment Equipment	2,347,985	615,921		615,921	588,803
32	333	Water Treatment - GAC	0	0		0	0
33	334	Total Water Treatment	2,347,985	615,921		615,921	588,803
34		Transmission and Distribution Plant					
35	340	Land and Land Rights	73,555	0		0	0
36	341	T & D Structures and Improvements	25,013	3,883		3,883	3,301
37	342	Distribution Reservoirs and Standpipes	666,245	270,626		270,626	262,650
38	343	Transmission and Distribution Meters	943,282	623,215		623,215	615,921
39	344	Services	139,559	17,924		17,924	19,603
40	345	Meters	6,702	(7,332)		(7,332)	(7,332)
41	346	Meter Installations	104,591	15,741		15,741	14,139
42	347	Hydrants	3,523	1,593		1,593	1,591
43	348	Total Transmission and Distribution	1,892,460	925,650		925,650	905,000

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

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

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Worksheet Reference	Description and Purpose of Adjustment
1						
2	<u> </u> CENTRAL DIVISION					NONE
3						
4						
5						
6						
7						
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9						
10	<u> </u> TRI-VILLAGE					NONE
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18	<u> </u> ELK LAKE					NONE
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25	<u> </u> OWENTON					NONE
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KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
 AS OF NOVEMBER 30, 2008

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

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2						
3	CENTRAL DIVISION					NONE
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11	TR-VILLAGE					NONE
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19	ELK LAKE					NONE
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26	OWENTON					NONE
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31 2007

SCHEDULE B-12
PAGE 2 OF 16
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Account Title	Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
2									
3									
4	399.1	Office Structures	4,023,063	711,731	1.68%	67,587	0%	45.8	R2
5	399.2	Stores, Shop, & Garage Structures	993,633	175,786	1.65%	16,395	0%	57.0	R2
6	399.3	Misc Structures	1,563,265	276,581	3.87%	62,862	0%	17.3	R2
7	391.1	Office Furniture	737,554	728,577	4.05%	29,871	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	119,037	116,600	11.94%	14,094	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	1,428,430	1,411,043	16.73%	238,976	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	604,950	597,587	3.47%	20,892	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Mainframe Software	4,553,694	4,488,288	21.06%	959,008	0%	3.7	S0
13	391.26	Personal Computer Software	638,669	630,895	22.29%	141,785	0%	3.2	S0
14	391.29	Other Software	522,313	515,956	21.15%	110,469	0%	3.8	S0
15	391.3	Other Office	151,294	149,452	6.95%	10,515	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	1,637,319	1,302,624	14.16%	231,844	30%	7.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	905,873	729,469	12.59%	114,012	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	193,802	154,265	20.28%	39,323	23%	1.9	R3
19	392.3	Other Transportation Equipment	190,747	104,020	14.37%	18,768	0%	5.0	L1
20	393	Stores Equipment	35,547	38,418	3.86%	1,379	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	1,504,816	639,955	7.10%	113,949	0%	10.8	S0
22	395	Laboratory Equipment	878,199	638,854	10.94%	96,075	-3%	8.6	L3
23	396	Power Operated Equipment	1,504,657	680,451	9.13%	137,375	24%	6.9	R2
24	397	Communication Equipment	1,931,285	607,363	4.79%	92,609	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
27	398	Misc Equipment	1,182,285	237,459	4.71%	55,665	0%	16.4	L0
28	399	Other Tangible Property	137,985	298,360	20.69%	28,825	0%	16.4	L0
29		BWA Acquisition	0	447,959			0%	7.3	L1
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			\$277,083,589	\$84,459,462		\$37,891,820			

Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions In Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

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

SCHEDULE B-2.2
PAGE 3 OF 16
Witness Responsible: S.A. Miller

DATA: ... BASE PERIOD ... X... FORECASTED PERIOD
TYPE OF FILING: ... ORIGINAL ... UPDATED ... X... REVISED
WORKPAPER REFERENCE NO(S): WP-1-3
CENTRAL DIVISION

Line No.	Acct No.	Account Title	Plant Investment	Adjusted Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
2	3031	Other PIE Inanibles	\$0	\$0	28.14%				
3	3036	Other PIE Comprehensive Studies	0	0	28.14%				
4	311	SS Structures and Improvements	5,513,674	229,640	3.05%	\$ 168,718	0%	30.6	R2
5	312	Can and Impounding Reservoir	1,016,953	349,938	1.67%	16,976	0%	40.8	R2
6	313	Lake, River, and Other Intakes	981,430	111,469	2.52%	14,148	0%	32.6	
7	314	Wells and Springs	0	0	0.00%	0			
8	316	Supply Mains	5,069,822	1,052,284	1.93%	97,846	-5%	91.0	R1
9	321	Pumping Structures and Improvements	5,239,128	1,794,620	2.01%	105,306	-10%	41.9	R3
10	322	Boiler Plant Equipment	0	0	0.00%	0			
11	323.2	Other Power Production Equipment	572,454	160,279	3.40%	19,463	0%	23.9	R1
12	325	Electric Pumping Equipment	10,885,434	5,667,823	2.58%	280,844	-8%	27.0	L2
13	326	Diesel Pumping Equipment	1,774,442	264,820	2.62%	46,490	-8%	30.0	L2
14	328.2	Gasoline Pumping Equipment	125,648	2,147	2.31%	2,802			
15	328.3	Other Pumping Equipment	0	0	0.00%	0			
16	354.1	Collection System Structures - Sewer	0	0	0.00%	0			
17	371.1	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20	331	WT Structures and Improvements	13,503,160	1,970,621	1.95%	264,652	-10%	53.9	R1
21	332	Water Treatment Equipment	24,337,895	13,791,369	2.31%	562,187	-20%	25.6	R1
22	334	Water Treatment - GAC	0	0	0.00%	0			
24	341	T & D Structures and Improvements	1,656,901	366,178	4.63%	76,715	0%	17.7	R1
25	342	Dat Res and Standpipes	9,487,103	2,573,946	2.32%	220,101	-10%	38.6	L1
26	343	T & D Mains	142,157,377	24,016,897	1.70%	2,416,675	-4%	79.0	L0, R2, R3
27	345	Services	16,632,990	15,400,180	3.32%	552,215	-158%	55.1	R3
28	346	Meters	0	0	2.81%	0	0%		
29	346.1	Meters - Bronze Case	45,064	3,646	2.94%	1,325	16%	4.5	L1
30	346.2	Meters - Plastic Case	4,763,494	385,409	2.96%	140,999	0%	16.0	L1
31	346.3	Meters - Other	7,007,481	571,822	2.85%	201,423	16%	25.6	L0
32	347	Meier Installations	15,591,011	4,873,320	3.07%	478,644	-53%	54.1	R3
33	348	Hydrants	10,263,877	2,945,585	1.77%	181,672	-36%	48.0	L2

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2000

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

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

Line No.	Acct No.	Account Title	Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	4,023,063	849,074	2.10%	84,484	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	993,033	205,708	2.42%	24,046	0%	57.0	R2
6	390.3	Misc Structures	1,563,265	325,930	4.38%	68,471	0%	17.3	R2
7	391.1	Office Furniture	920,328	1,043,846	10.43%	95,990	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	332,491	377,115	9.49%	31,553	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	1,194,442	1,354,749	14.31%	170,925	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	604,950	686,141	25.39%	153,597	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	17%	3.2	S0
12	391.25	Mainframe Software	4,560,574	5,195,330	10.33%	473,173	0%	3.7	S0
13	391.26	Personal Computer Software	638,669	724,386	20.00%	127,734	0%	3.2	S0
14	391.28	Other Software	522,313	592,413	26.98%	137,766	0%	3.8	S0
15	391.3	Other Equipment	151,284	171,589	9.77%	14,781	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	1,942,032	1,589,886	8.10%	157,905	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	785,973	643,118	7.17%	56,328	25%	4.1	R4
18	392.3	Other Transportation Equipment	170,902	146,460	13.89%	24,295	23%	1.9	R3
19	393	Stores Equipment	130,747	107,037	6.51%	8,512	0%	5.0	L1
20	394	Tools, Shop, and Garage Equipment	35,547	33,194	6.51%	2,314	0%	16.5	L1
21	394	Laboratory Equipment	2,471,925	711,869	6.43%	158,945	0%	16.5	L1
22	395	Power Operated Equipment	878,199	737,919	8.06%	70,783	-3%	8.6	L3
23	396	Communication Equipment	1,504,657	796,659	4.68%	70,418	24%	6.9	R2
24	397	Communication Equipment	1,931,285	771,618	6.91%	133,452	0%	10.8	L3
25	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	1,182,466	322,338	5.61%	66,326	0%	16.4	L0
28	399	Other Tangible Property	137,985	316,248	5.61%	66,326	0%	16.4	L0
29		BWA Acquisition	0	447,569	6.00%	8,279	0%	7.3	L1
30									
31			3,302,968,405	594,512,556					
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Adjusted Jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 85-554.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31 2007

DATA: X_ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED X_ REVISD
WORKPAPER REFERENCE NO(S): WIP - 1-3
TRIM/VOLUME

Line No.	Acct No.	Account Title	Adjusted Plant Investment	Adjusted Accumulated Reserve	Current Annual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	1,919	280	1.68%	32	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	1.65%	0	0%	57.0	R2
6	390.3	Misc Structures	2,599	379	3.57%	103	0%	17.3	R2
7	391.1	Office Furniture	4,707	814	4.05%	191	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	11.94%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	555,916	181,323	16.73%	98,024	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	3.47%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	21.05%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	22.20%	0	0%	3.2	S0
14	391.28	Other Software	5,907	1,022	21.15%	1,249	0%	3.8	S0
15	391.3	Other Office	23,188	4,010	6.95%	1,612	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	9,300	1,919	14.16%	1,345	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	12.59%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	20.20%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	3,472	701	14.37%	499	0%	5.0	L1
20	393	Stores Equipment	0	0	3.80%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	6,481	1,078	7.10%	460	0%	10.8	L1
22	395	Laboratory Equipment	0	0	10.94%	0	-3%	8.6	L3
23	396	Power Operated Equipment	35,704	5,300	9.13%	3,260	24%	6.9	R2
24	397	Communication Equipment	2,718	421	4.79%	130	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
27	398	Misc Equipment	6,051	922	4.71%	285	0%	16.4	L0
28	399	Other Tangible Property	0	0	20.89%	0	0%	7.3	L1
29		BWA Acquisition	0	834,073					
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			\$4,909,568	\$1,637,559		\$184,069			

Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

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

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
2									
3									
4	390.1	Office Structures	1,919	351	2.10%	40	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	2.42%	0	0%	57.0	R2
6	390.3	Misc Structures	2,599	488	4.38%	114	0%	17.3	R2
7	391.1	Office Furniture	4,707	1,517	10.43%	491	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	9.49%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	0	0	14.31%	83,939	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	25.39%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	10.33%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	20.60%	0	0%	3.2	S0
14	391.28	Other Software	5,907	1,904	26.38%	1,556	0%	3.8	S0
15	391.3	Other Office Equipment	23,188	7,474	9.77%	2,255	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	9,500	3,098	8.10%	770	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	7.17%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	13.59%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	3,472	1,132	6.51%	226	0%	5.0	L1
20	393	Stores Equipment	0	0	6.51%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	6,481	1,651	6.43%	417	0%	10.6	L1
22	395	Laboratory Equipment	0	0	8.05%	0	-3%	8.6	L3
23	396	Power Operated Equipment	35,704	9,855	4.68%	1,671	24%	6.9	R2
24	397	Communication Equipment	2,718	657	6.91%	188	0%	10.8	L3
25	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	6,051	1,342	5.61%	339	0%	16.4	L0
28	399	Other Tangible Property	0	0	6.00%	0	0%	7.3	L1
29		BWA Acquisition	0	834,073					
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				\$5,006,923		\$1,984,470			
						\$181,087			

Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
AS OF JULY 31 2007
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT

DATA: X_BASE PERIOD _____ FORECASTED PERIOD _____
TYPE OF FILING: ORIGINAL / UPDATED / REVISED
WORKPAPER REFERENCE NO(S): W/P - 1-3
ELK LAKE

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	0	0	1.60%	0	0%	45.8	RZ
5	390.2	Stores, Shop & Garage Structures	0	0	1.65%	0	0%	57.0	RZ
6	390.3	Misc Structures	0	0	3.97%	0	0%	17.3	RZ
7	391.1	Office Furniture	0	0	4.05%	0	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	11.94%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	0	0	16.73%	0	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	3.47%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	21.06%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	22.20%	0	0%	3.2	S0
14	391.28	Other Software	0	0	21.15%	0	0%	3.8	S0
15	391.3	Other Office	0	0	6.95%	0	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	7,445	1,501	14.16%	1,064	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	12.59%	0	23%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	20.25%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	0	0	14.37%	0	0%	5.0	L1
20	393	Stores Equipment	0	0	3.86%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	0	0	7.10%	0	0%	10.8	L3
22	395	Laboratory Equipment	0	0	10.94%	0	-3%	8.6	L3
23	396	Power Operated Equipment	0	0	9.13%	0	24%	6.9	RZ
24	397	Communication Equipment	0	0	4.75%	0	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.75%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.75%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	4.71%	0	0%	15.4	L0
28	399	Other Tangible Property	500	118	20.89%	104	0%	7.3	L1
29		BWA Acquisition	0	0					
30									
31			5320,012	\$46,175		\$8,627			
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Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

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

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

Line No.	Acct No.	Account Title	Adjusted Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
2									
3									
4	390.1	Office Structures	0	0	2.10%	0	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	2.42%	0	0%	57.0	R2
6	390.3	Misc Structures	0	0	4.36%	0	0%	17.3	R2
7	391.1	Office Furniture	0	0	10.43%	0	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	9.49%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	0	0	14.31%	0	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	25.39%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	10.33%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	20.00%	0	0%	3.2	S0
14	391.28	Other Software	0	0	26.38%	0	0%	3.8	S0
15	391.3	Other Office Equipment	0	0	9.77%	0	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	7,445	2,463	8.10%	603	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	7.17%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	13.56%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	0	0	0.51%	0	0%	5.0	L1
20	393	Stores Equipment	0	0	6.51%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	0	0	6.43%	0	0%	10.8	L1
22	395	Laboratory Equipment	0	0	8.06%	0	-3%	8.5	L3
23	396	Power Operated Equipment	0	0	4.68%	0	24%	6.9	R2
24	397	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
25	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	5.61%	0	0%	16.4	L0
28	399	Other Tangible Property	500	169	6.00%	30	0%	7.3	L1
29									
30									
31			\$320,012	\$55,505		\$7,442			
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Adjusted jurisdiction plant investment represents UPS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31 2007

DATA: X_BASE PERIOD: FORECASTED PERIOD
TYPE OF FILING: ORIGINAL - UPDATED_X_REVISD
WORKPAPER REFERENCE NO(S): WIP - 1-3
OWENTON

Line No.	Acct No.	Account Title	Adjusted Justification Plant Investment	Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	40,000	10,462	1.68%	672	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	25,137	6,525	1.68%	415	0%	57.0	R2
6	390.3	Misc Structures	90,851	23,354	3.97%	3,375	0%	17.3	R2
7	391.1	Office Furniture	5,658	9,497	4.05%	229	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	1,815	3,047	11.94%	217	17%	5.7	S0
9	391.21	Other Office Machines and Equipment	12,042	20,213	16.73%	2,015	17%	3.0	S0
10	391.22	Office Machines and Equipment	0	0	3.47%	0	0%	0.0	S0
11	391.23	Other Office Machines and Equipment	0	0	11.81%	0	0%	3.2	S0
12	391.25	Mainframe Software	8,954	15,046	21.06%	1,888	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	22.20%	0	0%	3.2	S0
14	391.28	Other Software	0	0	21.15%	0	0%	3.8	S0
15	391.3	Other Office	4,221	7,085	6.95%	293	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	0	0	14.16%	0	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	165,652	102,656	12.58%	23,468	26%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	20.26%	0	23%	1.9	R3
19	393	Other Transportation Equipment	0	0	14.37%	0	0%	5.0	L1
20	393	Stores Equipment	9	0	3.86%	0	6%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	4,877	770	7.10%	346	0%	10.8	S0
22	395	Laboratory Equipment	0	0	10.94%	0	-3%	8.6	L3
23	396	Power Operated Equipment	0	0	9.13%	0	24%	6.9	R2
24	397	Communication Equipment	49,450	56,884	4.75%	4,515	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.75%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.75%	0	0%	10.8	L3
27	398	Misc Equipment	75,554	93,731	4.71%	3,569	0%	16.4	L0
28	399	Other Tangible Property	0	0		0	0%	7.3	L1
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			\$2,642,792	\$1,753,398		\$106,226			

Adjusted justification plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2000

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

Line No.	Acct No.	Account Title	Plant Investment	Adjusted Accumulation Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	40,000	12,217	2.10%	840	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	25,137	7,877	2.42%	606	0%	57.0	R2
6	390.3	Misc Structures	90,091	27,503	4.35%	3,944	0%	17.3	R2
7	391.1	Office Furniture	5,658	9,438	10.43%	590	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	5,335	8,900	9.49%	506	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	12,042	20,088	14.31%	1,723	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	28.39%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	0%	3.2	S0
12	391.25	Mainframe Software	8,954	14,953	10.33%	926	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	20.06%	0	0%	3.2	S0
14	391.28	Other Software	0	0	26.38%	0	0%	3.8	S0
15	391.3	Other Office Equipment	4,221	7,043	9.77%	412	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	165,562	123,061	8.10%	13,419	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	7.17%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	13.56%	0	23%	1.9	R3
19	393	Stores Equipment	0	0	6.51%	0	0%	5.0	L1
20	394	Tools, Shop, and Garage Equipment	4,877	1,198	6.51%	0	0%	16.5	L1
21	395	Laboratory Equipment	0	0	6.43%	314	0%	8.6	S0
22	396	Power Operated Equipment	49,450	60,704	8.06%	0	-3%	10.8	L3
23	397	Communication Equipment	0	0	4.68%	2,314	24%	6.9	R2
24	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
25	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	398	Misc Equipment	75,564	99,164	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	0	0	6.61%	4,239	0%	16.4	L0
28	399	Other Tangible Property	0	0	6.00%	0	0%	7.3	L1
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			<u>\$4,374,476</u>	<u>\$1,935,476</u>		<u>\$119,306</u>			

Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.
Current depreciation rates based on rates approved by the Commission in Case No. 95-554.

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

SCHEDULE B-4
PAGE 1 OF 8
Witness Responsible: L. Bridwell

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

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs AFUDC Capitalized	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1	12020050	Mains	\$736,554	0	0	\$736,554	100%	\$736,554	NA
2	12020060	Services	\$33,853	0	0	\$33,853		\$33,853	NA
3	12020080	Meter Installations	\$807	0	0	\$807		\$807	NA
4	12020080	Hydrants	\$43,953	164	0	\$43,953		\$43,953	NA
5	12020091	Replacements/Relocations at Company Expense	\$870,275	11,462	0	\$881,737		\$881,737	NA
6	12020092	Main Extensions at Company Expense	\$115,411	2,370	0	\$117,781		\$117,781	NA
7	12020092	Replacement hydrants	\$42,227	536	0	\$42,763		\$42,763	NA
8	12020094	New Hydrants	\$71,380	1,358	0	\$72,748		\$72,748	NA
9	12020095	Engineered Services	\$148	0	0	\$148		\$148	NA
10	12020095	New Services	\$0	0	0	\$0		\$0	NA
11	12020097	Replaced Meters and Meter Settings	\$497,906	0	0	\$497,906		\$497,906	NA
12	12020097	New Meters and Meter Installations	\$97,167	0	0	\$97,167		\$97,167	NA
13	12020099	ITS Equipment & Systems	\$62,463	0	0	\$62,463		\$62,463	NA
14	12020099	Office & Operations Centers	\$327	0	0	\$327		\$327	NA
15	12020091	Vehicles	\$0	0	0	\$0		\$0	NA
16	12020092	Tools & Equipment	\$73,691	0	0	\$73,691		\$73,691	NA
17	12020093	Process Plant replacements	\$15,577	0	0	\$15,577		\$15,577	NA
18	12020094	Process Plant additions	\$0	0	0	\$0		\$0	NA
19	12020097	Engineering Studies	\$60,400	0	0	\$60,400		\$60,400	NA
20	12020105	Rusted Care	\$28,376	193	0	\$28,569		\$28,569	100.00%
21	12020201	Leetown Road Main Improvements	\$146,529	4,859	0	\$145,388		\$145,388	20.77%
22	12020204	Source of Supply project	\$473,803	0	0	\$473,803		\$473,803	49.87%
23	12020402	Major highway relocations	\$437,070	6,778	0	\$443,848		\$443,848	NA
24	12020404	Business Process	(\$270)	0	0	(\$270)		(\$270)	100.00%
25	12020502	Russell Cave Road Main 34,000' of 12"	\$814,104	13,437	0	\$827,541		\$827,541	65.76%
26	12020502	Rep Trac Vuc System RRS	\$357,344	3,277	0	\$360,621		\$360,621	36.28%
27	12020505	Sludge Handling Improvements RRS	\$458,065	9,055	0	\$459,129		\$459,129	24.16%
28	12020506	Reliability Improvements	\$26,104	12,742	0	\$940,846		\$940,846	17.11%
29	12020508	Valve House Upgrades at KRS	\$423,210	3,324	0	\$426,535		\$426,535	95.85%
30	12020601	Yamahon Road Main	\$18,602	238	0	\$18,840		\$18,840	9.42%
31	12020602	Madart Point Pressure Improvements	\$43,210	674	0	\$43,884		\$43,884	14.63%
32	12020605	Rpi Parkers Mill Pump and Diesel	\$55,649	655	0	\$56,305		\$56,305	7.25%
33	12020609	New WTP on Pool 3 of Ky River	\$1,189,100	9,710	0	\$1,198,811		\$1,198,811	0.85%
34	12020607	Development SOS solution	\$366,850	0	0	\$366,850		\$366,850	100.00%
35	12020212								
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						\$9,459,746	\$0	\$9,540,599	
						\$80,843	\$0	\$80,843	
						\$9,540,599	\$0	\$9,540,599	

Note: Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$85,000. The construction period may be as little as one week or as long as two months.

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

SCHEDULE B-4
PAGE 2 OF 8
Witness Responsible: L. Bridwell

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

Line No.	Project Number	Description of Project	Construction Amount	Accumulated Costs AFUDC Capitalized	Indirect Costs	Total Costs	Interfitional Percent	Total Interfitional Cost	Estimated Percent Complete
2	12020080	Mains	\$487,774	0	0	\$487,774	100%	\$487,774	N/A
3	12020080	Services	\$0	0	0	\$0		\$0	N/A
4	12020080	Hydrants	\$0	0	0	\$0		\$0	N/A
5	12020080	Meter Installations	\$0	0	0	\$0		\$0	N/A
6	12020091	Replacements/Relocations at Company Expense	\$175,414	16,565	0	\$191,979		\$191,979	N/A
7	12020092	Main Extensions at Company Expense	\$58,368	5,814	0	\$64,182		\$64,182	N/A
8	12020093	Replacement Hydrants	(\$49)	49	0	\$0		\$0	N/A
9	12020094	New Hydrants	\$46,775	4,569	0	\$51,344		\$51,344	N/A
10	12020085	Renewed Services	\$83,436	0	0	\$83,436		\$83,436	N/A
11	12020086	New Services	\$102,693	0	0	\$102,693		\$102,693	N/A
12	12020087	Replaced Meters and Meter Settings	\$95,469	0	0	\$95,469		\$95,469	N/A
13	12020088	New Meters and Meter Installations	\$95,469	0	0	\$95,469		\$95,469	N/A
14	12020089	ITS Equipment & Systems	\$23,262	0	0	\$23,262		\$23,262	N/A
15	12020090	Offices & Operations Centers	\$12,833	0	0	\$12,833		\$12,833	N/A
16	12020091	Vehicles	\$38,509	0	0	\$38,509		\$38,509	N/A
17	12020092	Tools & Equipment	\$12,833	0	0	\$12,833		\$12,833	N/A
18	12020093	Process Plant replacements	\$64,182	0	0	\$64,182		\$64,182	N/A
19	12020094	Process Plant additions	\$169,214	11,889	0	\$181,103		\$181,103	N/A
20	12020097	Engineering Studies	\$0	0	0	\$0		\$0	100.00%
21	12021015	Russell Cave	\$0	0	0	\$0		\$0	0.00%
22	12020201	Leestown Road Main Improvements	\$0	0	0	\$0		\$0	0.00%
23	12020204	Source of Supply project	\$0	0	0	\$0		\$0	0.00%
24	12020402	Major highway relocations	(\$50,932)	50,932	0	\$0		\$0	N/A
25	12020404	Business Process	\$0	0	0	\$0		\$0	N/A
26	12020502	Russell Cave Road Main 34,000' of 12"	\$0	0	0	\$0		\$0	100.00%
27	12020505	Reg. Trac. Vac. System RRS	\$0	0	0	\$0		\$0	100.00%
28	12020506	Sludge Handling Improvements RRS	\$0	0	0	\$0		\$0	100.00%
29	12020508	Reliability Improvements	\$0	0	0	\$0		\$0	0.00%
30	12020601	Valve House Upgrades at KRS	\$0	0	0	\$0		\$0	100.00%
31	12020602	Yamaton Road Main	\$21,752	2,088	0	\$23,840		\$23,840	11.92%
32	12020605	Malard Point Pressure Improvements	\$0	0	0	\$0		\$0	100.00%
33	12020606	Rpl Parkers Mill Pump and Diesel	\$0	0	0	\$0		\$0	100.00%
34	12020607	New WTP on Pool 3 of Ky River	\$37,977,020	1,606,260	0	\$39,583,280		\$39,583,280	28.08%
35	12020712	Development SOS solution	\$352,912	33,948	0	\$386,860		\$386,860	N/A
36	120207X1	Incline Car Replacement @ KRS	\$0	0	0	\$0		\$0	100.00%
37	120207X2	North Broadway Main Replacement	\$0	0	0	\$0		\$0	100.00%
38	12020813	Highway Relocation Clay Mills Road	\$0	0	0	\$0		\$0	100.00%
39	120208XX	Major Highway Relocations 2008	\$0	0	0	\$0		\$0	100.00%
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			\$39,766,935	\$1,732,114	\$0	\$41,499,049		\$41,499,049	

Note: Budget Projects 90 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$55,000. The construction period may be as little as one week or as long as two months.

SCHEDULE B-4
PAGE 3 OF 3
Witness Responsible: L. Bridwell

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

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

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Accumulated Costs	Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1										
2	12300081	Replacements/Relocations at Company Expense	\$291,418	1,279			\$292,698	100%	\$292,698	NA
3	12300082	Main Extensions at Company Expense	\$113,401	574			\$113,975		\$113,975	NA
4	12300084	New Hydrants	\$11,819	34			\$11,853		\$11,853	NA
5	12300403	Owen County Main Extensions	\$958,206	9,252			\$967,458		\$967,458	31.05%
6	12300504	SCADA system Owen Co	\$486,407	3,930			\$490,337		\$490,337	94.30%
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			\$1,561,311	\$15,070		\$0	\$1,576,381		\$1,576,381	

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

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

KENTUCKY AMERICAN WATER COMPANY
CASE NO: 2007-00740
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2008

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

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Accumulated Costs Infract Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1									
2	12300081	Replacements/Relocations at Company Expense	0	0	0	0	100%	0	N/A
J	12300082	Main Extensions at Company Expense	0	0	0	0		0	N/A
4	12300084	New Hydrants	0	0	0	0		0	N/A
5	12300403	Owen County Main Extensions	0	0	0	0		0	100.00%
6	12300604	SCADA system Owen Co	0	0	0	0		0	100.00%
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Note: Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months.

\$0 \$0 \$0 \$0 \$0 \$0 \$0

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

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

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Accumulated Costs Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1			\$0			\$0		\$0	NA
2							100%		
3									
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Note: Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

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

SCHEDULE B-4
PAGE 6 OF 8
Witness Responsible: L. Bridwell

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

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Accumulated Costs Indirect Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1			\$0	0	0	0	100%	0	N/A
2									N/A
3									N/A
4									N/A
5									N/A
6									N/A
7									N/A
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Note: Budget Projects 00- 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months.

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\$0

SCHEDULE B-4
PAGE 7 OF 8
Witness Responsible: L. Bridwell

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

DATA: X_ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: ____ ORIGINAL ____ UPDATED X_ REVISED
WORKPAPER REFERENCE NO(S): W/P-1-5
OWENTON

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Accumulated Costs Inferred Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1									
2	12320093	Process Plant replacements	\$38,497	1,249		\$38,745		\$38,745	NA
3	12320097	Ovenion Acquisition	\$209,874	1,119		\$210,993	100%	\$210,993	16.62%
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			\$248,370	\$2,368	\$0	\$250,738		\$250,738	

Note: Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2887-00143
CONSTRUCTION WORK IN PROGRESS
AS OF NOVEMBER 30, 2008

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

Line No.	Project Number	Description of Project	Construction Amount	AFUDC Capitalized	Accumulated Costs	Total Costs	Jurisdictional Percent	Total Jurisdictional Cost	Estimated Percent Complete
1	12320093	Process Plant replacements	\$0	0	0	\$0	100%	\$0	100.00%
2	12320507	Owenton Acquisition	\$36,297	4,945	4,945	\$41,242		\$41,242	
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Note: Budget Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$55,000. The construction period may be as little as one week or as long as three months.

\$36,297 \$4,945 \$0 \$41,242

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

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

DATA_X_BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL / UPDATED / X_REVISED
WORKPAPER REFERENCE NO(S): WP-1-5
CENTRAL DIVISION

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	12020090	NA	NA	NA	NA	NA	736,554	NA
3	12020090	NA	NA	NA	NA	NA	33,853	NA
4	12020090	NA	NA	NA	NA	NA	607	NA
5	12020090	NA	NA	NA	NA	NA	43,953	NA
6	12020091	NA	NA	NA	NA	NA	881,737	NA
7	12020092	NA	NA	NA	NA	NA	117,781	NA
8	12020093	NA	NA	NA	NA	NA	42,763	NA
9	12020094	NA	NA	NA	NA	NA	72,748	NA
10	12020095	NA	NA	NA	NA	NA	148	NA
11	12020096	NA	NA	NA	NA	NA	0	NA
12	12020097	NA	NA	NA	NA	NA	497,906	NA
13	12020098	NA	NA	NA	NA	NA	97,167	NA
14	12020099	NA	NA	NA	NA	NA	62,463	NA
15	12020099	NA	NA	NA	NA	NA	327	NA
16	12020099	NA	NA	NA	NA	NA	0	NA
17	12020092	NA	NA	NA	NA	NA	73,681	NA
18	12020093	NA	NA	NA	NA	NA	15,577	NA
19	12020094	NA	NA	NA	NA	NA	0	NA
20	12020097	NA	NA	NA	NA	NA	60,408	NA
21	12020105	Sep-02	Dec-05	100.00%	1,300,000	1,002,461	20,589	1.14%
22	12020201	Apr-02	NA	NA	700,000	700,000	145,388	20.77%
23	12020204	Apr-02	Dec-03	100.00%	600,000	600,000	473,803	78.97%
24	12020402	NA	NA	NA	700,000	9,031,567	443,648	4.91%
25	12020404	Jan-04	Dec-04	100.00%	1,190,000	1,190,000	(278)	-0.02%
26	12020502	Sep-05	Mar-07	100.00%	1,800,000	1,800,000	827,541	45.97%
27	12020505	Nov-05	Jul-07	82.61%	749,000	994,000	350,621	36.28%
28	12020506	Jan-06	Nov-07	54.25%	2,000,000	1,900,000	459,129	24.16%
29	12020508	Jan-06	Nov-08	54.25%	5,000,000	5,500,000	940,846	17.11%
30	12020601	May-06	Mar-07	100.00%	350,000	445,000	426,535	95.85%
31	12020602	Jul-06	Jun-10	25.00%	200,000	200,000	18,840	9.42%
32	12020605	Apr-06	Mar-07	100.00%	300,000	300,000	43,894	14.63%
33	12020606	Jun-06	Jul-07	100.00%	772,000	772,000	56,305	7.29%
34	12020607	Apr-06	Jun-10	28.00%	350,000	350,000	1,196,811	342.80%
35	12020607	Apr-06	Jun-10	28.00%	140,963,000	140,963,000	300,660	0.85%
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					\$156,202,000	\$166,198,028	\$8,540,589	

Note: Investment Projects 60 - 64 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$55,000. The construction period may be as little as one week or as long as three months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF NOVEMBER 30, 2009

SCHEDULE B-4.1
PAGE 2 OF 0
Witness Responsible: L. Bridwell

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

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Time Elapsed	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
2	12020060	NA	NA	NA	NA	NA	\$467,774	NA
3	12020060	NA	NA	NA	NA	NA	\$0	NA
4	12020060	NA	NA	NA	NA	NA	\$0	NA
5	12020060	NA	NA	NA	NA	NA	\$191,979	NA
6	12020061	NA	NA	NA	NA	NA	\$64,182	NA
7	12020062	NA	NA	NA	NA	NA	\$0	NA
8	12020063	NA	NA	NA	NA	NA	\$51,344	NA
9	12020064	NA	NA	NA	NA	NA	\$83,435	NA
10	12020065	NA	NA	NA	NA	NA	\$102,693	NA
11	12020066	NA	NA	NA	NA	NA	\$95,469	NA
12	12020067	NA	NA	NA	NA	NA	\$95,469	NA
13	12020068	NA	NA	NA	NA	NA	\$23,262	NA
14	12020069	NA	NA	NA	NA	NA	\$12,833	NA
15	12020070	NA	NA	NA	NA	NA	\$36,989	NA
16	12020071	NA	NA	NA	NA	NA	\$64,182	NA
17	12020072	NA	NA	NA	NA	NA	\$181,103	NA
18	12020073	NA	NA	NA	NA	NA	\$0	NA
19	12020074	NA	NA	NA	NA	NA	\$0	NA
20	12020075	NA	NA	NA	1,300,000	1,802,461	\$0	0.00%
21	12020165	Sep-02	Dec-05	100.00%	700,000	700,000	\$0	0.00%
22	12020201	Apr-02	NA	NA	600,000	600,000	\$0	0.00%
23	12020204	Apr-02	Dec-03	100.00%	700,000	9,031,567	\$0	0.00%
24	12020402	NA	NA	NA	1,190,000	1,190,000	\$0	0.00%
25	12020404	Jan-04	Dec-04	100.00%	1,800,000	1,800,000	\$0	0.00%
26	12020502	Sep-05	Mar-07	100.00%	749,000	994,000	\$0	0.00%
27	12020505	Nov-05	Jul-07	100.00%	2,000,000	1,900,000	\$0	0.00%
28	12020506	Jan-06	Nov-07	100.00%	5,000,000	5,500,000	\$0	0.00%
29	12020508	Jan-06	Mar-07	100.00%	350,000	445,000	\$0	0.00%
30	12020501	May-06	Mar-07	58.33%	200,000	200,000	\$23,840	11.92%
31	12020502	Jul-06	Jun-10	100.00%	300,000	300,000	\$0	0.00%
32	12020505	Apr-06	Mar-07	100.00%	350,000	772,000	\$0	0.00%
33	12020506	Jun-06	Jul-07	100.00%	140,953,000	140,953,000	\$39,683,280	28.08%
34	12020507	Apr-06	Jun-10	60.00%	NA	NA	\$365,850	NA
35	12020512	Jan-02	Jun-08	100.00%	1,150,000	1,150,000	\$0	0.00%
36	120207X1	Mar-07	Nov-08	100.00%	2,400,000	2,400,000	\$0	0.00%
37	120207X2	Apr-07	Nov-08	100.00%	750,000	750,000	\$0	0.00%
38	12020513	Mar-08	Aug-08	100.00%	100,000	100,000	\$0	0.00%
39	120205XX	May-07	Sep-07	100.00%	NA	NA	\$0	0.00%
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\$160,602,000 \$170,598,028

Note: Investment Projects 60 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$55,000. The construction period may be as little as one week or as long as two months.

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

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

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

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	12300081	NA	NA	NA	NA	NA	292,688	NA
3	12300081	NA	NA	NA	NA	NA	0	NA
4	12300082	NA	NA	NA	NA	NA	113,975	NA
5	12300083	NA	NA	NA	NA	NA	0	NA
6	12300084	NA	NA	NA	NA	NA	11,853	NA
7	12300085	NA	NA	NA	NA	NA	0	NA
8	12300086	NA	NA	NA	NA	NA	0	NA
9	12300087	NA	NA	NA	NA	NA	0	NA
10	12300088	NA	NA	NA	NA	NA	0	NA
11	12300089	NA	NA	NA	NA	NA	0	NA
12	12300090	NA	NA	NA	NA	NA	0	NA
13	12300091	NA	NA	NA	NA	NA	0	NA
14	12300092	NA	NA	NA	NA	NA	0	NA
15	12300093	NA	NA	NA	NA	NA	0	NA
16	12300094	NA	NA	NA	NA	NA	0	NA
17	12300403	Sep-04	Jul-07	100.00%	1,200,000	2,150,000	667,518	31.05%
18	12300504	Mar-06	Apr-07	100.00%	500,000	520,000	490,337	94.30%
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Note: Investment Projects 80-94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as three months.

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

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

DATA: ___ BASE PERIOD ___X_ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___X_ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
TRI VILLAGE

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1								
2	12300081	NA	NA	NA	NA	NA	\$0	NA
3	12300082	NA	NA	NA	NA	NA	\$0	NA
4	12300084	NA	NA	NA	NA	NA	\$0	NA
5	12300403	Sep-04	Jul-07	100.00%	1,200,000	2,150,000	\$0	0.00%
6	12300604	Mar-05	Apr-07	100.00%	500,000	520,000	\$0	0.00%
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Note: Investment Projects 00 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-20143
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF JULY 31 2007

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

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

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
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NONE

Note: Investment Projects 00 - 04 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$35,000. The construction period may be as little as one week or as long as three months.

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

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

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

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
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Note: Investment Projects 00 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

_____ \$0
_____ \$0

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

SCHEDULE B-4.1
PAGE 7 OF 8
DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _ ORIGINAL ___ UPDATED _X_ REVISED
WORKPAPER REFERENCE NO(S): WIP-1-5
OWENTON

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	12320081	NA	NA	NA	NA	NA	0	NA
2	12320082	NA	NA	NA	NA	NA	0	NA
3	12320083	NA	NA	NA	NA	NA	0	NA
4	12320084	NA	NA	NA	NA	NA	0	NA
5	12320085	NA	NA	NA	NA	NA	0	NA
6	12320086	NA	NA	NA	NA	NA	0	NA
7	12320087	NA	NA	NA	NA	NA	0	NA
8	12320088	NA	NA	NA	NA	NA	0	NA
9	12320089	NA	NA	NA	NA	NA	0	NA
10	12320090	NA	NA	NA	NA	NA	0	NA
11	12320091	NA	NA	NA	NA	NA	0	NA
12	12320092	NA	NA	NA	NA	NA	0	NA
13	12320093	NA	NA	NA	NA	NA	35,745	NA
14	12320094	NA	NA	NA	NA	NA	0	NA
15	12320097	NA	NA	NA	NA	NA	0	NA
16	12320507	Jul-06	Nov-08	46.43%	1,269,815	1,269,815	210,993	16.62%
17								
18								
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Note: Investment Projects 80 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$55,000. The construction period may be as little as one week or as long as three months.

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

SCHEDULE B-4.1
PAGE 9 OF 9
Witness Responsible: L. Britwell

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

Line No.	Project Number	Date Construction Began	Estimated Completion Date	% of Elapsed Time	Original Budget Estimate	Current Budget Estimate	Total Project Expenditures	% of Total Expenditures to Budget Est.
1	12320093	NA	NA	NA	NA	NA	\$0	NA
2	12320507	Jul-05	Nov-05	100.00%	1,269,815	1,269,815	\$41,242	3.25%
3								
4								
5								
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Note: Investment Projects 00 - 94 represent normal on-going construction expenditures and are comprised of numerous construction jobs. The cost of these projects can range from approximately \$1,000 to \$95,000. The construction period may be as little as one week or as long as two months.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ALLOWANCE FOR WORKING CAPITAL
AS OF JULY 31 2007

SCHEDULE B-6
PAGE 1 OF 2
Witness Responsible: S.A. Miller

DATA: _X_ BASE PERIOD _____ FORECASTED PERIOD _____
TYPE OF FILING: _ ORIGINAL _____ UPDATED _X_ REVISED _____
WORKPAPER REFERENCE NO(S): SCH 5.1/5.2

Line No.	Working Capital Component	Description of Machinery Used to Determine Jurisdictional Requirement	Worksheet Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
2	CENTRAL DIVISION					
3	Working Capital	LeadLag Study	B-5.2, Page 1/3	\$2,884,000	100.00%	\$2,884,000
4						
5						
6						
7	Materials and Supplies	13 Month Average Balance	B-5.1	\$491,145	100.00%	\$491,145
8						
9						
10	TRI-VILLAGE					
11	Working Capital	LeadLag Study	B-5.2, Page 1/3	\$37,000	100.00%	\$37,000
12						
13						
14						
15	Materials and Supplies	13 Month Average Balance	B-5.1	\$32,616	100.00%	\$32,616
16						
17						
18	ELK LAKE					
19	Working Capital	LeadLag Study	B-5.2, Page 1/3	\$5,000	100.00%	\$5,000
20						
21						
22						
23	Materials and Supplies	13 Month Average Balance	B-5.1	\$0	100.00%	\$0
24						
25						
26	OWENTON					
27	Working Capital	LeadLag Study	B-5.2, Page 1/3	\$40,000	100.00%	\$40,000
28						
29						
30						
31	Materials and Supplies	13 Month Average Balance	B-5.1	\$0	100.00%	\$0
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO.: 2007-00143
ALLOWANCE FOR WORKING CAPITAL
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD ___X___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___X___ UPDATED ___X___ REVISED
WORKPAPER REFERENCE NO(S): SCH 6.16.2

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

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference	Total Company	Jurisdictional Percent	Jurisdictional Amount
1						
2						
3						
4						
5	CENTRAL DIVISION					
6	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$3,392,000	100.00%	\$3,392,000
7						
8						
9						
10	Materials and Supplies	13 Month Average Balance	B-5.1	\$491,145	100.00%	\$491,145
11						
12						
13	TRI-VILLAGE					
14	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$107,000	100.00%	\$107,000
15						
16						
17						
18	Materials and Supplies	13 Month Average Balance	B-5.1	\$32,616	100.00%	\$32,616
19						
20						
21	ELK LAKE					
22	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$8,000	100.00%	\$8,000
23						
24						
25						
26	Materials and Supplies	13 Month Average Balance	B-5.1	\$0		\$0
27						
28						
29						
30	OWENTON					
31	Working Capital	Lead/Lag Study	B-5.2, Page 1/3	\$69,000		\$69,000
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	Materials and Supplies	13 Month Average Balance	B-5.1	\$0		\$0

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
WORKING CAPITAL COMPONENTS
AS OF JULY 31 2007

SCHEDULE B-5-1
PAGE 1 OF 2
Witness Responsible: S.A. Miller

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

Line No.	Description	Total Company	13 - Month Average For Period Jurisdictional Percent	Jurisdictional Amount	Total Company	Projected Balance Jurisdictional Percent	Jurisdictional Amount
1	CENTRAL DIVISION						
2	Materials and Supplies						
3							
4							
5	Plant Materials	\$361,099	100.00%	\$361,099	\$	100.00%	\$361,099
6							
7	Chemicals	130,046		130,046	130,046		130,046
8							
9							
10		\$491,145		\$491,145	\$491,145		\$491,145
11							
12	TRI-VILLAGE						
13	Materials and Supplies						
14							
15							
16	Plant Materials	\$20,892	100.00%	\$20,892	\$20,892	100.00%	\$20,892
17							
18	Chemicals	11,724		11,724	11,724		11,724
19							
20		\$32,616		\$32,616	\$32,616		\$32,616
21							
22	ELK LAKE						
23	Materials and Supplies						
24							
25							
26	Plant Materials	\$0	100.00%	\$0	\$0	100.00%	\$0
27							
28	Chemicals	0		0	0		0
29							
30		\$0		\$0	\$0		\$0
31							
32	OWENTON						
33	Materials and Supplies						
34							
35							
36	Plant Materials	\$0	100.00%	\$0	\$0	100.00%	\$0
37							
38	Chemicals	0		0	0		0
39							
40		\$0		\$0	\$0		\$0
41							
42							
43							
44							
45							
46							
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48							
49							
50							

KENTUCKY-AMERICAN WATER COMPANY
CASE NO.: 2007-J0143
WORKING CAPITAL COMPONENTS
AS OF NOVEMBER 30, 2008

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

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

Line No.	Description	12-Month Average For Period		Period Balance	
		Total Company	Jurisdictional Percent	Total Company	Jurisdictional Percent
1					
2					
3					
4					
5	CENTRAL DIVISION				
6	Materials and Supplies				
7					
8					
9	Plant Materials	\$361,099	100.00%	\$361,099	100.00%
10					
11	Chemicals	130,046		130,046	
12					
13					
14		\$491,145		\$491,145	
15	TRI-VILLAGE				
16	Materials and Supplies				
17					
18					
19	Plant Materials	\$20,892	100.00%	\$20,892	100.00%
20					
21	Chemicals	11,724		11,724	
22					
23		\$32,616		\$32,616	
24	ELK LAKE				
25	Materials and Supplies				
26					
27					
28	Plant Materials	\$0	100.00%	\$0	100.00%
29					
30	Chemicals	0		0	
31					
32		\$0		\$0	
33	OWERTON				
34	Materials and Supplies				
35					
36					
37	Plant Materials	\$0	100.00%	\$0	100.00%
38					
39	Chemicals	0		0	
40					
41		\$0		\$0	
42					
43					
44					
45					
46					
47					
48					
49					
50					

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
WORKING CAPITAL - LEAD/LAG STUDY
AS OF JULY 31 2007

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

SCHEDULE B-5.2
PAGE 1 OF 6
Witness Responsibility: S.A. Miller

Line No.	Description	Amount			
		CENTRAL DIV	TRIVILLAGE	ELK LAKE	OWENTON TOTAL WATER
1					
2					
3	Total Operating Funds	\$49,377,068	\$1,057,047	\$92,501	\$810,535
4					50,226,616
5	Average Daily Operating Funds	134,732	2,896	253	2,243
6					
7	Composite Average Days Interval Between:				
8	(A) Date Service Furnished and Date Collections Deposited	42.35	42.35	42.35	42.35
9	(B) Date Expenses Incurred and Date of Payment	20.94	29.40	24.15	24.69
10	(C) Net Interval	21.41	12.95	18.20	17.67
11					
12					
13					
14					
15	Total Working Capital	\$2,884,138	\$37,493	\$4,504	\$39,626
16					2,926,235
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
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47					
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49					
50					
	Use	\$2,894,000	\$37,000	\$5,000	\$40,000
					2,926,000

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

KENTUCKY-AMERICAN WATER COMPANY
CASE NO.: 2007-00143
WORKING CAPITAL - LEADLAG STUDY
AS OF JULY 31 2007

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

Line No.	Revenues Amount	Median Service Days	Dollar Days
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
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Category	Revenues Amount	Median Service Days	Dollar Days
Monthly - Arrears Full Bills	\$43,175,171	15.21	\$656,694,347
Other Revenues	1,864,319	34.54	65,775,178
Fire Service	3,271,553	(15.26)	(49,923,899)
Total	48,351,043		\$672,545,626

Metric	Value
Average Median Service Days	13.91
Number of Days between the Reading Date and the Billing Date	4.17
Number of Days between the Billing Date and the Date the Bills are Paid	24.27
Total Average Days' Interval between Number of Days from Date Services are Furnished to Date Collections are Received	42.35

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
WORKING CAPITAL - LEAD/LAG STUDY
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD ___X___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___X___ REVISED
WORKPAPER REFERENCE NO(S): SCH 5.2

SCHEDULE B-5.2
PAGE 4 OF 8
Witness Responsible: S.A. Miller

Line No.	Description	Days	Amount				
			CENTRAL DIV	TRIVILLAGE	ELK LAKE	OWENTON	TOTAL WATER
2	Total Operating Funds		\$61,055,267	\$1,883,012	\$146,387	\$1,269,733	64,354,398
4	Average Daily Operating Funds		167,275	5,159	401	3,479	176,313
7	Composite Average Days Interval Between:						
8	(A) Date Service Furnished and Date Collections Deposited	Days	43.09	43.65	43.65	48.42	
11	(B) Date Expenses Incurred and Date of Payment	Days	22.81	22.81	22.81	22.81	
13	(C) Net Interval		20.28	20.84	20.84	25.61	
14	Total Working Capital		\$3,391,748	\$107,485	\$8,355	\$69,095	3,596,683
16	Use		\$3,392,000	\$107,000	\$8,000	\$69,000	\$69,000

KENTUCKY-AMERICAN WATER COMPANY
CASE NO.: 2007-00143
WORKING CAPITAL - LEADLAG STUDY
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: ___ ORIGINAL ___ UPDATED ___ X ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-3 & WIP-14

SCHEDULE B-5.2
PAGE 5 OF 8
Witness Responsibilities: S.A. Miller

Line No.	DESCRIPTION	Amount			Post Payment or (Lead) Days			Debit Days		
		CENTRAL DIVISION	TRIVILLAGE	ELK LAKE	OWENTON	ELK LAKE	TRIVILLAGE	CENTRAL DIV	OWENTON	TOTAL WATER
1	Payroll Charged to Expense - Union/ATIS Group	\$3,869,861	\$207,125	\$31,184	\$152,146	12.00	46,438.332	2,485,500	374,208	51,123.792
2	Payroll Charged to Expense - Salaries	1,805,947	96,659	14,553	71,082	12.00	21,671.364	1,159,906	174,636	23,857.932
3										
4										
5	Fuel and Power	2,899,277	0	0	87,000	26.96	78,164.507	0	0	2,345,520
6	Chemicals	1,410,513	840	0	93,865	6.65	9,379.913	5,586	0	624,201
7	Service Company Charges	5,016,129	112,085	15,539	57,441	0.40	2,406,452	44,834	6,216	22,976
8	Group Insurance	1,303,283	65,499	10,132	47,947	(6.81)	(8,878,357)	(446,949)	(68,989)	(326,519)
9	Crab	411,056	20,659	3,196	15,123	23.13	9,507,725	477,843	73,923	10,409,286
10	Insurance Other than Group	641,337	12,614	664	9,295	(44.70)	(28,667,767)	(663,869)	(29,671)	(28,667,767)
11	Transportation Expense	548,052	12,767	1,422	5,257	13.56	7,431,585	173,121	19,282	7,695,273
12	Rents	32,165	20,000	0	0	18.39	591,514	357,800	0	959,314
13	Telephone Expense	175,187	9,632	271	1,000	10.31	1,806,177	99,387	2,769	1,918,588
14	Postage Expense	465,676	8,676	1,203	4,446	23.47	10,929,386	203,623	28,229	11,265,600
15	Stock E	66,926	1,668	0	2,313	28.01	2,433,733	46,754	0	64,833
16	Maintenance Expense, excluding Amortizations	1,056,137	9,370	733	55,722	18.54	19,580,180	173,720	13,590	1,051,626
17	Amortization	235,784	16,394	0	39,293	0.00	0	0	0	0
18	Waste Disposal	402,793	0	786	5,147	0.00	0	0	0	0
19	Uncollectibles	262,237	0	0	0	0.00	0	0	0	0
20	Other Operating Expenses	3,766,193	534,637	28,374	143,844	24.44	52,045,255	13,066,536	717,891	3,515,548
21	Total O & M Expenses	25,368,433	1,140,442	109,066	791,842	0.00	186,734,413	13,649,217	763,245	7,418,456
22	Depreciation and Amortization	8,234,047	181,593	7,442	79,593	0.00	0	0	0	0
23	Taxes, Other than Income									
24	Payroll - FUTA	5,201	475	64	356	69.86	363,342	33,184	4,471	24,870
25	Payroll - SUTA	4,646	365	47	273	75.14	348,100	27,426	3,532	20,513
26	Payroll - FICA	4,274	23,241	3,602	17,670	15.80	6,413,285	346,615	52,530	256,950
27	Other	2,712,401	55,609	2,465	44,507	70.95	182,444,931	3,945,459	174,892	3,197,772
28	Income Taxes - Current - SIT	9,251,422	16,955	846	14,224	52.75	48,801,241	976,776	44,627	750,316
29	Income Taxes - Current - FIT	5,072,864	101,743	4,638	77,994	30.13	152,045,392	3,065,517	139,743	2,349,959
30	Deferred Income Taxes	978,806	23,716	1,271	(1,748)	0.00	0	0	0	0
31	Interest Expense - Long - Term Debt	6,426,335	125,240	6,330	91,207	119.64	766,046,719	14,983,714	757,321	10,912,005
32	Interest Expense - Short - Term Debt	390,659	7,613	365	5,545	14.60	5,703,621	111,150	5,621	80,957
33	Preferred Dividends	429,725	8,375	423	6,099	46.40	19,939,240	369,600	19,627	282,394
34	Net Income	10,059,461	195,045	9,908	142,771	0.00	0	0	0	0
35										
36										
37	Net Operating Funds	\$61,056,267	\$1,863,012	\$146,397	\$1,269,733		\$1,392,441,124	\$37,531,658	\$1,965,609	\$25,253,892
38										
39										
40										
41										
42										
43										
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48										
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50										

Average Days Interval between Date Expenses are Incurred and Date of Payment

22.81 19.93 13.43 19.89

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

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

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

Line No.	Acct No.	Description	Worksheet Reference	Jurisdictional Percent			Jurisdictional Amount					
				CENTRAL DIV	TRI-VILLAGE	ELK LAKE	OWENTON	ELK LAKE	OWENTON	TOTAL WATER		
2												
3	252	Customer Advances	WIP-1-8	\$18,158,349	\$ 549	\$	100.00%	\$18,158,349	\$549	0	\$0	18,158,898
4												
5	271	Contributions in Aid of Construction	WIP-1-8	\$36,077,816	\$ 2,205,272	\$ 85,737		\$36,077,816	\$2,205,272	\$85,737	\$1,665,024	40,033,649
6												
7	255	Investment Tax Credits: Pre 1971 3% Credit 1971-1975 4% Credit 1975-12/31/85 10% Credit	WIP-1-9	\$105,013	0	0		\$105,013	\$0	0	\$0	105,013
8												
9												
10												
11												
12												
13												
14												
15												
16	282	Deferred Taxes: Utility Plant in Service	WIP-1-9	\$28,411,947	\$68,106	\$0		\$28,411,947	\$68,106	\$0	\$40,456	28,520,509
17												
18		Deferred Maintenance	WIP-1-9	443,079	97,020	0		443,079	97,020	0	229,277	770,176
19		Deferred Debits	WIP-1-9	701,026	0	0		701,026	0	0	0	701,026
20												
21												
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				\$29,616,052	\$165,926	\$0		\$29,616,052	\$165,926	\$0	\$269,733	30,051,711

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 JURISDICTIONAL PERCENTAGES

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

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

Line No.	Acct No.	Account Title	Jurisdictional Percentage	Description of Factors And/Or Method of Allocation
1				
2				
3				
4		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY		
5				
6				
7				
8				
9		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY		
10				
11				
12				
13				
14		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY		
15				
16				
17				
18				
19		NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY		
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO. 2007-00143
JURISDICTIONAL STATISTICS - RATE BASE

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

DATA: X_BASE PERIOD X_FORECASTED PERIOD
TYPE OF FILING: ORIGINAL, UPDATED, X_REVISIED
WORKPAPER REFERENCE NO(S):

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Statistic	Statistic For Rate Area	Allocation Factor
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4	<u>CENTRAL DIVISION</u>					
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9	<u>TRI-VILLAGE</u>					
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14	<u>ELK LAKE</u>					
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19	<u>ORIENTON</u>					
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES

SCHEDULE B-7.2
PAGE 1 OF 1
Witness Responsible: S.A. Miller

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

Line No.	Acct No.	Description	Procedure Approved In Prior Rate Case	Rationale for Change
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4		CENTRAL DIVISION		
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9		TRI-VILLAGE		
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14		ELK LAKE		
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY

SCHEDULE B-6
PAGE 2 OF 2
Witness Responsible: M.A. Miller

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

DATA: X_BASE PERIOD_X_FORECASTED PERIOD
TYPE OF FILING: ORIGINAL_UPDATED_X_REVISD
WORKPAPER REFERENCE NO(S):

Line No.	Description	Forecasted Period	% Change	Base Period	% Change	2005	% Change	2005	% Change	2004	% Change	2003	% Change	2002
2	Common Equity	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777	0.00%	\$36,568,777
3	Common Stock Issued	30,489	0.00%	30,489	-99.82%	8,955,319	14,860,666%	11,779	76.65%	30,489	4.23%	30,489	42.95%	21,329
4	Paid-in-Capital	61,658,187	67.74%	36,757,853	28.91%	28,023,877	5.62%	27,092,028	14.43%	23,697,241	-10.03%	26,304,493	4.46%	25,177,397
5	Retained Earnings	98,257,453	33.94%	73,357,159	0.16%	73,228,973	14.95%	63,706,944	5.71%	60,297,797	-4.19%	62,903,759	1.84%	61,767,703
6	Preferred Stock Issued	5,966,700	0.00%	5,966,700	306.99%	1,468,100	-0.16%	1,468,700	-7.72%	6,048,500	-0.07%	6,052,800	-12.41%	6,910,000
7	Long-Term Debt	123,800,000	148.10%	49,800,000	-8.27%	54,400,000	-33.25%	81,500,000	-1.21%	82,500,000	20.44%	68,500,000	0.00%	68,500,000
8	Current Portion - LTD	0	0.00%	0	-100.00%	27,100,000	0.00%	0	0.00%	0	0.00%	0	0.00%	0
9	Total Capitalization	228,024,153	76.46%	129,223,659	-17.27%	156,195,073	6.49%	146,675,644	-1.44%	148,816,297	8.26%	137,456,559	0.20%	137,177,703
10	Current and Accrued Liabilities	21,945,953	-65.46%	63,545,028	151.49%	25,267,051	8.21%	23,349,337	119.46%	10,639,501	-60.72%	27,083,143	44.43%	18,751,681
11	Notes Payable	23,520,807	28.53%	18,158,349	10.10%	16,488,638	0.27%	15,448,419	4.25%	15,777,400	26.15%	12,506,787	13.71%	11,047,336
12	Accounts Payable	30,602,899	-5.90%	33,065,927	-5.82%	35,167,944	-3.10%	36,233,243	4.45%	34,747,208	6.70%	32,564,311	4.20%	31,251,259
13	Accrued Taxes	1,140,129	-9.02%	1,253,185	-3.80%	1,302,648	-4.56%	1,365,134	-6.54%	1,460,729	-6.14%	1,566,324	-5.20%	1,641,676
14	Accrued Interest	10,470,457	-48.46%	20,316,900	50.84%	13,468,782	6.01%	12,705,279	113.60%	5,948,268	3.16%	5,766,184	11.73%	5,160,799
15	Customer Deposits	65,934,282	-9.45%	72,814,461	9.61%	66,432,012	-0.57%	66,032,075	15.33%	57,933,605	10.97%	52,393,606	6.71%	49,101,090
16	Dividends Declared	47,225,049	30.90%	36,077,616	-9.43%	39,035,232	11.64%	35,681,810	10.73%	32,221,395	3.11%	31,252,684	7.26%	29,137,192
17	Other	\$363,129,447	20.38%	\$301,660,954	4.84%	\$287,729,368	5.58%	\$272,518,866	9.16%	\$249,612,798	0.57%	\$248,186,192	5.99%	\$234,167,656