

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

Witness Responsible:

Michael A. Miller/Sheila Miller

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

Response:

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

Supplemental Response:

- a. Please see revised workpapers attached.

For electronic version, refer to KAW_R_PSCDR1#1a_WP_REVISED_062507.pdf

KENTUCKY-AMERICAN WATER COMPANY
TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE
CASE NO: 2007-00143
For the Year 2007

TWENTY-FIVE YEAR PROPERTY	Jan-2007	Feb-2007	Mar-2007	Apr-2007	May-2007	Jun-2007	Jul-2007	Aug-2007	Sep-2007	Oct-2007	Nov-2007	Dec-2007	2007
WATER PROPERTY	-354,051	1,689,751	2,859,552	441,584	832,746	1,075,550	4,166,835	784,048	2,347,059	-872,986	2,899,734	879,246	16,853,088
BONUS DEPRECIATION	-177,026	847,876	1,428,276	220,792	416,373	537,775	2,084,418	392,024	1,173,530	-436,493	1,499,367	439,623	8,428,535
N.D.B. (LINE-9 @ 100%)	-177,025	847,875	1,428,276	220,792	416,373	537,775	2,084,417	392,024	1,173,529	-436,493	1,499,367	439,623	8,428,535
ACCUMULATED	670,850	670,850	2,099,126	2,319,918	2,736,291	3,274,066	5,358,483	5,750,507	6,924,036	6,487,543	7,986,910	8,426,633	
REGULAR DEPRECIATION	-3,541	16,958	28,566	4,418	8,327	10,756	41,668	7,840	23,471	-8,730	29,987	8,792	
ACCUM DEPRECIATION	-3,541	13,417	41,983	46,399	54,726	65,482	107,170	115,010	138,481	129,751	159,738	168,530	
SEVEN YEAR PROPERTY													
OFFICE FURN. & FIX.	-1,801	79,815	656,265	10,750	15,050	19,350	19,350	19,350	30,100	32,250	16,925	17,475	914,879
N.D.B. (LINES 17-19 @ 100%)	-1,801	79,815	656,265	10,750	15,050	19,350	19,350	19,350	30,100	32,250	16,925	17,475	914,879
ACCUMULATED	-1,801	78,014	734,279	745,029	760,079	779,429	788,779	818,129	848,229	860,479	897,404	914,879	
DEPRECIATION	-257	11,408	93,760	1,538	2,151	2,765	2,765	2,765	4,301	4,509	2,419	2,497	
ACCUM DEPRECIATION	-257	11,149	104,929	106,465	108,616	111,381	114,146	116,911	121,212	125,821	128,240	130,737	
FIVE YEAR PROPERTY													
LIGHT TRUCKS	-40,116	0	0	0	18,652	117,556	59,260	0	0	0	0	0	196,550
CARS	-500	0	0	0	0	0	29,200	0	0	0	0	0	26,700
HEAVY TRUCKS	2,197	0	0	0	0	0	240,000	0	0	0	0	0	242,197
COMMUNICATION EQUIPMENT	907	228	228	1,500	0	0	0	0	0	0	0	0	2,859
N.D.B. (LINES 17-19 @ 100%)	-37,514	226	226	1,500	19,652	117,556	368,460	0	0	0	0	0	470,306
ACCUMULATED	-37,514	-37,288	-37,062	-35,562	-15,710	101,846	470,306	470,306	470,306	470,306	470,306	470,306	
DEPRECIATION	-7,503	45	45	300	3,970	23,511	73,692	0	0	0	0	0	
ACCUM DEPRECIATION	-7,503	-7,458	-7,413	-7,113	-3,143	20,368	94,060	94,060	94,060	94,060	94,060	94,060	
THREE YEAR PROPERTY													
SOFTWARE	-2,512	0	1,260	2,100	2,840	3,780	3,780	3,780	5,880	6,300	1,260	5,460	34,028
N.D.B. (LINES 17-19 @ 100%)	-2,512	0	1,260	2,100	2,840	3,780	3,780	3,780	5,880	6,300	1,260	5,460	34,028
ACCUMULATED	-2,512	-2,512	-1,252	848	3,788	7,568	11,348	15,128	21,008	27,308	28,568	34,028	
DEPRECIATION	-837	0	420	700	960	1,260	1,260	1,960	2,100	2,100	420	1,920	
ACCUM DEPRECIATION	-837	-837	-417	283	1,263	2,523	3,783	5,043	7,093	9,193	9,523	11,343	
REAL PROPERTY													
BUILDINGS	58,611	17,848	458,848	0	0	0	2,784,764	0	0	0	4,181,464	5,000	7,506,535
ACCUMULATED	58,611	76,459	535,307	535,307	535,307	535,307	3,320,071	3,320,071	3,320,071	3,320,071	7,501,535	7,506,535	
DEPRECIATION	1,442	439	9,328	0	0	0	32,777	0	0	0	13,422	5	
ACCUM DEPRECIATION	1,442	1,681	11,209	11,209	11,209	11,209	43,986	43,986	43,986	43,986	57,408	57,413	
TOTAL ACCUM. DEPR.	-187,722	689,002	2,249,417	2,477,161	2,908,962	3,485,029	5,721,629	6,125,518	7,328,780	6,890,266	8,435,881	8,888,618	
LESS: PROV. YEAR TO DATE	0	-15,644	48,415	268,515	513,920	813,301	1,194,976	1,849,418	2,784,638	3,920,674	4,910,538	6,673,209	
SUBTOTAL	-187,722	704,646	2,201,002	2,208,646	2,395,042	2,671,728	4,526,653	4,176,100	4,544,142	2,969,592	3,525,343	2,215,409	
REMAINING PERIODS	12	11	10	9	8	7	6	5	4	3	2	1	
MONTHLY PROV.(LINE 64/LINE 56) CIN CURRENT ADDITIONS	-15,644	64,059	220,100	245,405	289,380	381,675	754,442	895,220	1,138,035	989,864	1,762,672	2,215,409	8,888,618
DEPRECIATION ON PROPERTY @													
UPIS Prior to 2007	661,919	661,919	661,919	661,919	661,919	661,919	661,919	661,919	661,919	661,919	661,919	661,919	7,943,028
2007 Additions - Reg.	-15,644	64,059	220,100	245,405	289,380	381,675	754,442	895,220	1,138,035	989,864	1,762,672	2,215,409	8,888,618
2007 Additions in 2008	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DEPRECIATION	646,276	725,978	882,019	907,324	951,299	1,043,594	1,416,361	1,497,139	1,797,954	1,651,783	2,424,591	2,877,328	16,831,646
ACCUMULATED	646,276	1,372,253	2,254,272	3,161,596	4,122,895	5,166,490	6,582,651	8,079,990	9,677,945	11,529,728	13,954,318	16,831,646	
Accum Depr on 2007 Additions	-15,644	48,415	268,515	513,920	813,301	1,194,976	1,849,418	2,784,638	3,920,674	4,910,538	6,673,209	8,888,618	
Numeric Month	1	2	3	4	5	6	7	8	9	10	11	12	

Total Tax Basis Additions

25,776,815

KENTUCKY-AMERICAN WATER COMPANY
TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE
CASE NO: 2007-00143
For the Year 2008

PROPERTY	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008	Jul-2008	Aug-2008	Sep-2008	Oct-2008	Nov-2008	Dec-2008	2008
TWENTY-FIVE YEAR PROPERTY													
WATER PROPERTY	1,408,823	554,339	476,497	2,001,792	649,034	867,887	1,813,954	1,282,212	425,343	-966,497	3,331,805	0	11,865,190
BONUS DEPRECIATION													
N.D.B. (LINE-9 @100%)	1,408,823	554,339	476,497	2,001,792	649,034	867,887	1,813,954	1,282,212	425,343	-966,497	3,331,806	0	11,865,190
ACCUMULATED	1,408,823	1,963,162	2,439,659	4,441,451	5,090,485	5,978,372	7,792,326	9,074,538	9,499,881	8,533,384	11,865,190	11,865,190	0
DEPRECIATION	28,176	11,087	9,530	40,036	12,991	17,758	36,279	25,644	8,507	-19,330	66,638	237,304	0
ACCUM DEPRECIATION	28,176	39,263	48,793	88,829	101,810	119,568	155,847	181,491	189,988	170,668	237,304	237,304	0
SEVEN YEAR PROPERTY													
OFFICE FURN. & FIX.	21,500	9,628	9,628	16,046	22,464	28,882	28,882	28,882	44,926	48,136	25,674	0	284,648
N.D.B. (LINES 17-19 @100%)	21,500	9,628	9,628	16,046	22,464	28,882	28,882	28,882	44,926	48,136	25,674	0	284,648
ACCUMULATED	21,500	31,128	40,756	56,802	79,266	108,148	137,030	165,912	210,838	256,974	284,648	284,648	0
DEPRECIATION	3,072	1,376	1,376	2,293	3,210	4,127	4,127	4,127	6,420	6,879	3,669	0	0
ACCUM DEPRECIATION	3,072	4,448	5,824	8,117	11,327	15,454	19,581	23,708	30,128	37,007	40,676	40,676	0
FIVE YEAR PROPERTY													
LIGHT TRUCKS	0	14,441	14,441	24,068	33,695	43,322	43,322	43,322	67,390	72,203	38,509	0	394,713
CARS	0	0	0	0	0	0	0	0	0	0	0	0	0
HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
N.D.B. (LINES 17-19 @100%)	0	14,441	14,441	24,068	33,695	43,322	43,322	43,322	67,390	72,203	38,509	0	394,713
ACCUMULATED	0	14,441	28,882	52,950	86,645	129,967	173,289	216,611	284,001	356,204	394,713	394,713	0
DEPRECIATION	0	2,888	2,888	4,814	6,739	8,664	8,664	8,664	13,478	14,441	7,702	0	0
ACCUM DEPRECIATION	0	2,888	5,776	10,590	17,329	25,993	34,657	43,321	56,799	71,240	78,942	78,942	0
THREE YEAR PROPERTY													
SOFTWARE	4,200	0	0	0	0	0	0	0	0	0	0	0	4,200
N.D.B. (LINES 17-19 @100%)	4,200	0	0	0	0	0	0	0	0	0	0	0	4,200
ACCUMULATED	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
DEPRECIATION	1,400	0	0	0	0	0	0	0	0	0	0	0	0
ACCUM DEPRECIATION	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
REAL PROPERTY													
BUILDINGS	0	0	0	0	0	0	0	0	0	0	0	0	1,150,000
ACCUMULATED	0	0	0	0	0	0	0	0	0	0	0	0	1,150,000
DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0
ACCUM DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ACCUM. DEPR.	32,648	47,999	61,793	108,936	131,666	162,415	211,465	248,920	278,325	280,315	362,014	362,014	362,014
LESS: PROV. YEAR TO DATE	0	2,721	6,837	9,612	16,532	30,948	49,729	76,689	111,335	153,082	195,493	278,754	278,754
SUBTOTAL	32,648	45,278	54,956	99,324	115,334	131,467	161,736	173,231	166,990	127,233	166,521	83,260	83,260
REMAINING PERIODS	12	11	10	9	8	7	6	5	4	3	2	1	1
MONTHLY PROV.(LINE 54/LINE 56)	2,721	4,116	5,496	11,036	14,417	18,781	25,959	34,646	41,748	42,411	83,260	83,260	368,651
ON CURRENT ADDITIONS													
DEPRECIATION ON PROPERTY @													
UPIS Prior to 2007	718,177	718,177	718,177	718,177	718,177	718,177	718,177	718,177	718,177	718,177	718,177	718,177	718,177
2008 Additions	2,721	4,116	5,496	11,036	14,417	18,781	25,959	34,646	41,748	42,411	83,260	83,260	368,651
2007 Additions in 2008	76,601	76,601	76,601	76,601	76,601	76,601	76,601	76,601	76,601	76,601	76,601	76,601	76,601
TOTAL DEPRECIATION	797,499	798,894	800,274	806,814	809,195	813,559	821,737	829,424	836,526	837,189	878,038	878,038	9,906,187
ACCUMULATED	797,499	1,596,393	2,395,666	3,203,481	4,011,675	4,825,234	5,646,972	6,476,366	7,312,921	8,150,140	9,028,149	9,906,187	9,906,187
Accum Depr on 2008 Additions	2,721	6,837	12,332	23,369	37,785	56,566	83,526	118,172	159,919	202,330	285,591	368,651	368,651
Numerc. Month	1	2	3	4	5	6	7	8	9	10	11	12	12

Total Tax Basis Additions 13,688,751

KENTUCKY-AMERICAN WATER COMPANY
TAX BASIS WATER PROPERTY - DEPRECIATION EXPENSE Years 2 & 3
CASE NO: 2007-00143

	2007 UPIS Additions		2008 UPIS Additions	
	2008 2nd Year	2009 3rd Year	2009 2nd Year	2010 3rd Year
TWENTY YEAR PROPERTY				
WATER PROPERTY				
UPIS Additions	8,426,533	8,426,533	11,865,190	11,865,190
Depreciation Rate	4.000%	4.000%	4.000%	4.000%
Tax Dep Expense	337,061	337,061	474,608	474,608
SEVEN YEAR PROPERTY				
OFFICE FURN. & FIX.				
UPIS Additions	914,879	914,879	284,648	284,648
Depreciation Rate	24.490%	17.490%	24.490%	17.490%
Tax Dep Expense	224,054	160,012	69,710	49,785
FIVE YEAR PROPERTY				
LIGHT TRUCKS				
CARS				
HEAVY TRUCKS				
COMMUNICATION EQUIPMENT				
UPIS Additions	470,306	470,306	394,713	394,713
Depreciation Rate	32.000%	19.200%	32.000%	19.200%
Tax Dep Expense	150,498	90,299	126,308	75,785
THREE YEAR PROPERTY				
Software				
UPIS Additions	34,028	34,028	4,200	4,200
Depreciation Rate	44.450%	14.810%	44.450%	14.810%
Tax Dep Expense	15,125	5,040	1,867	622
REAL PROPERTY				
BUILDINGS				
UPIS Additions	7,506,535	7,506,535	1,150,000	1,150,000
Depreciation Rate	2.564%	2.564%	2.564%	2.564%
Tax Dep Expense	192,468	192,468	29,486	29,486
Annual Depreciation	919,206	784,880	701,979	630,286
Monthly Depreciation	76,601	65,407	58,498	52,524

COMPANY: KENTUCKY-AMERICAN WATER COMPANY
Tax Depreciation Rates
Half Year Convention
CASE NO: 2007-00143

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Year 1												
25 Yr Water Property	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
3 Year Property	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Real Property	2.461%	2.247%	2.033%	1.819%	1.605%	1.391%	1.177%	0.963%	0.749%	0.535%	0.321%	0.107%
Bonus Depreciation	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%	50.000%
Year 2												
25 Yr Water Property	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
7 Year Property	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%	24.49%
5 Year Property	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%
3 Year Property	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%	44.45%
Real Property	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%
Year 3												
25 Yr Water Property	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
7 Year Property	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%	17.49%
5 Year Property	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%	19.20%
3 Year Property	14.810%	14.81%	14.81%	14.81%	14.81%	14.81%	14.81%	14.81%	14.81%	14.81%	14.81%	14.81%
Real Property	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%	2.564%

Kentucky-American Water Company UPIS Additions per Construction File CASE NO: 2007-00143	Jan-2007	Feb-2007	Mar-2007	Apr-2007	May-2007	Jun-2007	Jul-2007	Aug-2007	Sep-2007	Oct-2007	Nov-2007	Dec-2007
301000 ORGANIZATION	5,707	0	0	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0
303000 OTHER PIE INTANGIBLES	(3,839)	0	0	0	0	0	0	0	0	0	0	0
303600 OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0
310100 WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
310200 RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0	0	0
310300 OTHER SS LAND	103,495	17,935	271,487	17,935	0	0	0	0	0	25,000	10,000	10,000
311000 SS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	2,255,423	0
312000 COLL. & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0
313000 LAKE, RIVER, & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0
314000 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0
316000 SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0	0
320000 PUMPING LAND & LAND RIGHTS	(1,935)	0	0	0	0	0	0	0	0	0	0	0
321000 PUMPING STRUCTURES & IMPROVEMENTS	0	0	441,000	0	0	0	0	0	0	0	0	0
322000 BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
323200 OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0	0
325000 ELECTRIC PUMPING EQUIPMENT	19,873	19,873	19,873	0	50,000	0	319,977	25,000	25,000	25,555	0	0
326000 DIESEL PUMPING EQUIPMENT	(14,204)	0	275,000	0	0	0	775,000	0	0	0	0	0
327000 HYDRAULIC PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
328200 GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0
328300 OTHER PUMPING EQUIPMENT	2,293	0	0	0	0	0	0	0	0	0	0	0
330000 LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
331000 WT STRUCTURES & IMPROVMT	4,185	0	0	0	0	0	2,784,754	0	0	0	1,916,041	5,000
332000 WATER TREATMENT EQUIPMENT	0	0	240,000	40,000	31,000	0	0	0	0	0	0	0
334000 WATER TREATMENT - GAC	0	0	2,521	0	0	0	0	0	0	0	0	0
340000 LAND AND LAND RIGHTS	2,521	0	0	0	0	0	0	0	0	0	0	0
340100 T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
340110 T & D LAND	0	0	0	0	0	0	0	0	0	0	0	0
340120 T & D RIGHTS OF WAY	18	0	0	0	0	0	0	0	0	0	0	0
340200 DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0
341000 T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0	0	0
342000 DIST RES & STANDPIPES	0	0	0	0	0	0	791,242	50,000	50,000	5,000	5,000	5,000
343000 T & D MAINS	(505,423)	1,473,480	2,016,031	555,000	787,000	1,030,000	2,274,906	1,055,882	3,076,208	1,429,891	3,666,333	946,953
345000 SERVICES	225,989	17,001	74,031	95,059	133,070	171,080	171,080	171,080	266,140	266,150	148,518	154,642
346000 METERS	0	0	0	0	0	0	0	0	0	0	0	0
346100 METERS - BRONZE CASE	(5,328)	0	61,323	102,204	143,085	183,958	183,958	183,958	286,171	306,612	111,633	215,420
346200 METERS - PLASTIC CASE	(16,940)	248,953	249,720	1,278	1,789	2,300	2,300	2,300	3,578	3,834	767	3,323
347000 METER INSTALLATIONS	63,440	404	7,302	11,498	16,098	20,696	20,696	20,696	32,195	34,494	6,898	29,895
348000 HYDRANTS	4,329	87,481	104,281	28,000	39,200	50,400	63,623	50,400	157,778	64,000	42,800	46,000
389200 STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0
390100 OFFICE STRUCTURES	33,701	0	0	0	0	48,000	0	0	0	0	0	0
390200 STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0
390300 MISC STRUCTURES	56,381	17,848	17,848	0	0	0	0	0	0	0	0	0
391100 OFFICE FURNITURE	20,415	0	2,408	4,000	5,600	7,200	7,200	7,200	11,200	12,000	6,400	6,400
391200 MAINFRAME COMP & PERIPH EQPT	(2,275)	13,591	17,641	6,750	9,450	12,150	12,150	12,150	18,900	20,550	10,525	11,075
391210 OTHER OFFICE MACH & EQPT	(19,941)	66,224	636,224	0	0	0	0	0	0	0	0	0
391230 OFFICE MACH & EQPT - SOFTWARE	(2,512)	0	1,260	2,100	2,940	3,780	3,780	3,780	5,080	6,300	1,260	5,460
391250 MAINFRAME SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
391260 PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
391280 OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
391300 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
392110 TRANS EQUIP - LIGHT TRUCKS	(40,118)	0	0	0	19,852	117,556	99,250	0	0	0	0	0

Kentucky-American Water Company UPIS Additions per Construction File CASE NO: 2007-00143		Jan-2007	Feb-2007	Mar-2007	Apr-2007	May-2007	Jun-2007	Jul-2007	Aug-2007	Sep-2007	Oct-2007	Nov-2007	Dec-2007
392120	TRANS EQUIP - HEAVY TRUCKS	2,197	0	0	0	0	0	210,000	0	0	0	0	0
392200	TRANS EQUIP - CARS	(900)	0	0	0	0	0	29,200	0	0	0	0	0
392300	OTHER TRANS EQUIP	(1,483)	0	0	0	0	0	0	0	0	0	0	0
393000	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
394000	TOOLS, SHOP, & GARAGE EQUIP	37,010	0	60,300	7,750	10,850	13,950	118,950	33,950	74,700	23,250	4,650	20,150
395000	LABORATORY EQUIPMENT	0	0	6,000	33,000	0	0	0	0	0	0	0	0
396000	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
397000	COMMUNICATION EQUIPMENT	907	226	226	1,500	0	0	0	0	0	0	0	0
397200	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
398000	MISC EQUIPMENT	1,764	0	0	0	0	0	0	0	0	0	0	0
399000	OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0
364100	COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0	0	0
371100	ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT IN SERVICE		(29,744)	2,090,118	4,504,528	906,125	1,249,934	1,653,080	7,898,105	1,616,416	4,007,750	2,261,437	8,197,248	1,460,118
Kentucky-American Water Company Segregation of Tax Basis Property CASE NO: 2007-00143		Total Tax Additions 2007	25,224,518	445,703	25,770,815								
		Total Land											
		Jan-2007	Feb-2007	Mar-2007	Apr-2007	May-2007	Jun-2007	Jul-2007	Aug-2007	Sep-2007	Oct-2007	Nov-2007	Dec-2007
	WATER PROPERTY	(6354,051)	\$1,695,751	\$2,858,552	\$441,584	\$632,746	\$1,075,550	\$4,168,935	\$784,048	\$2,347,059	(\$872,866)	\$2,988,734	\$879,246
	OFFICE FURN & FIX.	(1,801)	79,815	656,285	10,750	15,050	19,350	19,350	19,350	30,100	32,250	16,925	17,473
	SOFTWARE	(2,312)	0	1,260	2,100	2,940	3,760	3,760	3,760	5,860	6,300	1,260	5,460
	LIGHT TRUCKS	(40,118)	0	0	0	19,852	117,956	99,260	0	0	0	0	0
	CARS	(900)	0	0	0	0	0	29,200	0	0	0	0	0
	HEAVY TRUCKS	2,197	0	0	0	0	0	240,000	0	0	0	0	0
	COMMUNICATION EQUIPMENT	907	226	226	1,500	0	0	0	0	0	0	0	0
	BUILDINGS	55,611	17,648	458,848	0	0	0	2,784,764	0	0	0	4,181,464	5,000
	Land	5,725	105,496	271,497	17,955	0	0	0	0	0	25,000	10,000	10,000
	Total Tax Basis Property	(331,543)	1,899,136	4,244,638	473,829	670,588	1,216,236	7,345,189	807,178	2,393,039	(809,436)	7,208,363	917,181
	Check Total before Temporary Diff	301,800	190,982	259,890	432,196	379,346	436,854	552,917	809,238	1,624,711	3,070,873	968,865	542,937
	Book AFUDC	54,021	56,813	58,717	66,536	76,862	82,124	72,173	81,660	86,247	87,471	48,112	55,807
	Tax AFUDC	45,460	47,931	48,827	54,340	64,516	75,270	59,256	67,422	71,536	71,596	39,247	40,870
	Net Non-taxable Cust Adv/CIAC	293,239	182,000	250,000	420,000	395,000	420,000	540,000	795,000	1,610,000	3,055,000	960,000	528,000
	Total Net Temporary Differences	301,800	190,982	259,890	432,196	379,346	436,854	552,917	809,238	1,624,711	3,070,873	988,865	542,937
	Check Total	0	0	0	0	0	0	0	0	0	0	0	0

Kentucky-American Water Company UPIS Additions per Construction File CASE NO: 2007-00743		Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008	Jul-2008	Aug-2008	Sep-2008	Oct-2008	Nov-2008	
301000	ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0
302000	FRANCHISE/CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0
303100	OTHER PIE INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0
303500	OTHER PIE COMPREHENSIVE STUDIES	0	0	0	0	0	0	0	0	0	0	0	0
310100	WATER RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
310200	RESERVOIR LAND	0	0	0	0	0	0	0	0	0	0	0	0
310300	OTHER 55 LAND	5,000	0	41,242	41,242	82,484	82,484	123,725	123,725	123,725	82,484	41,242	0
311000	SS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	1,150,000	0
312000	COLL. & IMPOUNDING RESERV	0	0	0	0	0	0	0	0	0	0	0	0
313000	LAKE, RIVER & OTHER INTAKES	0	0	0	0	0	0	0	0	0	0	0	0
314000	WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0
316000	SUPPLY MAINS	0	0	0	0	0	0	0	0	0	0	0	0
320000	PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
321000	PUMPING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
322000	BOILER PLANT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
323200	OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0	0
325000	ELECTRIC PUMPING EQUIPMENT	200,000	0	300,000	200,000	0	0	0	0	0	0	0	0
326000	DIESEL PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
327000	HYDRAULIC PUMPING EQUIPMENT	0	2,407	2,407	4,011	5,616	7,220	7,220	7,220	11,232	12,034	2,407	0
328200	GASOLINE PUMPING EQPT	0	0	0	0	0	0	0	0	0	0	0	0
328300	OTHER PUMPING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
330000	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
331000	WT STRUCTURES & IMPROVMT	0	0	0	0	0	0	0	0	0	0	0	0
332000	WATER TREATMENT EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
334000	WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0
340000	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0
340100	T & D LAND & RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
340120	T & D RIGHTS OF WAY	0	0	0	0	0	0	0	0	0	0	0	0
340200	DIST RES & STANDPIPE LAND	0	0	0	0	0	0	0	0	0	0	0	0
341000	T & D STRUCTURES & IMP	0	0	0	0	0	0	0	0	0	0	0	0
342000	DIST RES & STANDPIPES	910,000	279,166	279,166	1,965,311	651,435	637,559	1,711,622	1,627,532	1,302,870	1,295,932	3,994,159	0
343000	SERVICES	190,101	57,762	57,762	96,271	134,780	173,289	173,288	173,288	269,559	268,813	121,943	0
345000	METERS	0	0	0	0	0	0	0	0	0	0	0	0
345100	METERS - BRONZE CASE	0	0	0	0	0	0	0	0	0	0	0	0
345200	METERS - PLASTIC CASE	204,408	60,650	60,650	101,084	141,510	161,952	181,952	181,952	263,038	303,256	161,734	0
345300	METERS - OTHER	2,586	0	0	0	0	0	0	0	0	0	0	0
347000	METER INSTALLATIONS	22,996	9,490	6,740	11,232	15,724	20,210	20,210	20,210	31,440	33,680	6,740	0
348000	HYDRANTS	56,000	19,254	19,254	32,080	44,927	57,763	57,763	57,763	89,953	96,271	51,344	0
369200	STORES SHOP & GARAGE LAND	0	0	0	0	0	0	0	0	0	0	0	0
390100	OFFICE STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0
390200	STORES, SHOP & GAR STRUCT	0	0	0	0	0	0	0	0	0	0	0	0
390300	MISC STRUCTURES	0	0	0	0	0	0	0	0	0	0	0	0
391100	OFFICE FURNITURE	8,000	4,814	4,814	8,023	11,232	14,441	14,441	14,441	22,463	24,058	12,837	0
391200	MAINFRAME COMP & PERIPH EQPT	13,500	4,814	4,814	8,023	11,232	14,441	14,441	14,441	22,463	24,058	12,837	0
391210	PERSONAL COMP & PERIPH EQPT	0	0	0	0	0	0	0	0	0	0	0	0
391220	OTHER OFFICE MACH & EQPT	0	0	0	0	0	0	0	0	0	0	0	0
391230	OFFICE MACH & EQPT - SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
391250	MAINFRAME SOFTWARE	4,200	0	0	0	0	0	0	0	0	0	0	0
391260	PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
391280	OTHER SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0
391300	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
392110	TRANS EQUIP - LIGHT TRUCKS	0	14,441	14,441	24,058	33,685	43,322	43,322	43,322	67,380	72,203	38,509	0

Kentucky-American Water Company UPIS Additions per Construction File CASE NO: 2007-00143												
	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008	Jul-2008	Aug-2008	Sep-2008	Oct-2008	Nov-2008	
392120 TRANS EQUIP - HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0
392200 TRANS EQUIP - CARS	0	0	0	0	0	0	0	0	0	0	0	0
392300 OTHER TRANS EQUIP	0	0	0	0	0	0	0	0	0	0	0	0
393000 STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
394000 TOOLS, SHOP, & GARAGE EQUIP	22,000	28,882	28,882	46,136	67,390	86,644	86,644	86,644	134,779	144,407	77,018	0
395000 LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
396000 POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
397000 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
397100 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
397200 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
398000 MISC EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
399000 OTHER TANGIBLE PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0
364100 COLLECTIVE SYSTEM STRUCTURES SWR	0	0	0	0	0	0	0	0	0	0	0	0
371100 ELECTRIC PUMPING EQUIPMENT SWR	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL UTILITY PLANT IN SERVICE	1,638,761	781,706	820,192	2,559,491	1,200,033	1,519,332	2,434,636	2,350,546	2,356,878	2,377,234	5,670,769	0
Kentucky-American Water Company Surreptition of Tax Basis Property CASE NO: 2007-00143												
	Total Additions 2001		14,446,104									
	Total Land		747,353									
	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008	Jul-2008	Aug-2008	Sep-2008	Oct-2008	Nov-2008	
WATER PROPERTY	\$1,408,823	\$554,339	\$476,487	\$2,001,782	\$649,034	\$887,887	\$1,613,954	\$1,282,212	\$425,343	(\$966,487)	\$3,311,806	\$0
OFFICE FURN. & FIX.	21,500	9,628	9,520	16,046	22,064	28,882	28,882	28,882	44,928	48,136	25,674	0
SOFTWARE	4,200	0	0	0	0	0	0	0	0	0	0	0
LIGHT TRUCKS	0	14,441	14,441	24,068	33,695	43,322	43,322	43,322	67,389	72,203	38,509	0
CARS	0	0	0	0	0	0	0	0	0	0	0	0
HEAVY TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0
COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
BUILDINGS	0	0	0	0	0	0	0	0	0	0	1,150,000	0
Land	5,000	0	41,242	41,242	82,484	82,484	123,725	123,725	123,725	82,484	41,242	0
Total Tax Basis Property	1,439,523	578,408	541,808	2,083,148	787,677	1,042,575	2,009,883	1,478,141	661,384	(763,674)	4,587,231	(2,591,592)
Check Total before Temporary Diff	169,238	203,298	278,384	456,343	412,356	476,757	424,753	672,405	1,587,436	3,140,908	1,083,538	0
Book AFUDC	56,913	58,033	77,395	100,377	133,138	165,492	191,421	216,773	250,380	278,849	275,299	0
Tax AFUDC	40,580	40,650	53,860	70,786	94,528	117,461	135,414	154,973	177,560	195,956	184,354	0
Net Non-taxable Cost Adj/CIAC	162,915	184,915	254,859	426,892	373,746	428,746	388,746	806,909	1,624,576	3,057,915	992,633	0
Total Net Temporary Differences	189,238	203,298	278,384	456,343	412,356	476,757	424,753	672,405	1,587,436	3,140,908	1,083,538	0
Check Total	0	0	0	0	0	0	0	0	0	0	0	0

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

Month	Balance	Amort
Jul-2004	\$ (7,674)	<u><u>\$0</u></u>
Aug-2004	\$ (7,674)	
Sep-2004	\$ (7,674)	
Oct-2004	\$ (7,674)	
Nov-2004	\$ (7,674)	
Dec-2004	\$ (7,674)	
Jan-2005	\$ (7,674)	
Feb-2005	\$ (7,674)	
Mar-2005	\$ (7,674)	
Apr-2005	\$ (7,674)	
May-2005	\$ (7,674)	
Jun-2005	\$ (7,674)	
Jul-2005	\$ (7,674)	
Aug-2005	\$ (7,674)	
Sep-2005	\$ (7,674)	
Oct-2005	\$ (7,674)	
Nov-2005	\$ (7,674)	
Dec-2005	\$ (7,674)	
Jan-2006	\$ (7,674)	
Feb-2006	\$ (7,674)	
Mar-2006	\$ (7,674)	
Apr-2006	\$ (7,674)	
May-2006	\$ (7,674)	
Jun-2006	\$ -	writtin off 6-06 to 120105.575000.16
Jul-2006	\$ -	
Aug-2006	\$ -	
Sep-2006	\$ -	
Oct-2006	\$ -	
Nov-2006	\$ -	
Dec-2006	\$ -	
Jan-2007	\$ -	
Feb-2007	\$ -	
Mar-2007	\$ -	
Apr-2007	\$ -	
May-2007	\$ -	
Jun-2007	\$ -	
Jul-2007	\$ -	
Aug-2007	\$ -	
Sep-2007	\$ -	
Oct-2007	\$ -	
Nov-2007	\$ -	
Dec-2007	\$ -	
Jan-2008	\$ -	
Feb-2008	\$ -	
Mar-2008	\$ -	
Apr-2008	\$ -	
May-2008	\$ -	
Jun-2008	\$ -	
Jul-2008	\$ -	
Aug-2008	\$ -	
Sep-2008	\$ -	
Oct-2008	\$ -	
Nov-2008	\$ -	

Balance at End of Base Year	\$ -
Average Balance for the Forecasted Test Period	\$ -

Kentucky American Water
Net Negative Salvage

PUC	Account	Depreciation	Charges	Grand Total
304	304200	(59,615.34)	(15,320.02)	(74,935.36)
	304300	(82,905.73)	(23,066.85)	(105,972.58)
309	309000	(17,098.69)	(4,251.63)	(21,350.32)
311	311200	(166,195.28)	(41,671.87)	(207,867.15)
	311300	(8,636.27)	(2,288.19)	(10,924.46)
320	320100	(1,025,076.61)	(267,446.23)	(1,292,522.84)
330	330100	(75,996.39)	(29,598.17)	(105,594.56)
331	331001	(370,343.77)	(102,004.54)	(472,348.31)
	331100	(5,755.26)	(1,422.59)	(7,177.85)
	331200	(2,372.01)	(586.46)	(2,958.47)
	331300	(15.62)	(3.77)	(19.39)
333	333000	(4,766,310.63)	(1,361,196.36)	(6,127,506.99)
334	334110	294.75	59.60	354.35
	334130	104,851.51	31,452.63	136,304.14
	334200	(701,774.59)	(193,757.07)	(895,531.66)
335	335000	(361,801.33)	(103,065.31)	(464,866.64)
340	340100	5,054.29	1,327.15	6,381.44
	340210	3,807.37	992.31	4,799.68
	340220	200,134.85	56,472.69	256,607.54
	340230	42,376.91	12,279.24	54,656.15
	340500	2,113.39	555.50	2,668.89
341	341100	275,560.06	72,506.21	348,066.27
	341200	96,959.63	30,070.78	127,030.41
	341300	38,372.27	9,874.28	48,246.55
343	343000	(10,377.37)	(3,099.77)	(13,477.14)
344	344000	117,497.02	28,246.86	145,743.88
		(6,767,252.84)	(1,904,941.58)	(8,672,194.42)

Kentucky-American Water Company
Deferred Taxes and Regulatory Assets/Liabilities
Related to UPIS Investment
CASE NO: 2007-00143

Month	Change in Balances		Net Change	Deferred		Deferred SIT	Deferred FIJ	Total Deferred Taxes	Regulatory Assets/Liab
	Book Basis	Tax Basis		SIT Expense	FIT Expense				
Balance 1/07									
Feb-07	\$1,188,441	\$1,173,158	\$15,283	\$917	\$5,028	\$4,864,475	\$27,884,394	32,748,868	(4,479,670)
Mar-07	3,376,369	3,362,619	13,751	825	4,524	4,865,392	27,889,422	32,754,813	(4,496,142)
Apr-07	(378,818)	(433,395)	54,577	3,275	17,956	4,866,217	27,893,946	32,760,162	(4,511,804)
May-07	(10,315)	(90,711)	80,397	4,824	26,450	4,869,492	27,911,902	32,781,393	(4,531,402)
Jun-07	367,197	172,642	194,556	11,673	64,009	4,885,989	28,002,361	32,812,667	(4,552,045)
Jul-07	6,439,310	5,928,828	510,483	30,629	167,949	4,916,618	28,170,310	33,086,927	(4,566,418)
Aug-07	(2,790)	(689,961)	687,171	41,230	226,079	4,957,848	28,396,389	33,354,236	(4,560,702)
Sep-07	1,594,699	585,085	1,009,614	60,577	332,163	5,018,425	28,728,552	33,746,976	(4,556,314)
Oct-07	(1,610,308)	(2,461,219)	850,911	51,055	279,950	5,069,480	29,008,502	34,077,981	(4,558,811)
Nov-07	6,375,511	4,783,792	1,591,719	95,503	523,675	5,164,983	29,532,177	34,697,159	(4,556,485)
Dec-07	199,161	(1,960,147)	2,159,308	129,558	710,412	5,294,541	30,242,589	35,537,129	(4,548,525)
Jan-08	734,524	642,024	92,500	5,550	30,432	5,300,091	30,273,021	35,573,111	(4,568,089)
Feb-08	(158,430)	(220,486)	62,056	3,723	20,417	5,303,814	30,293,438	35,597,251	(4,585,922)
Mar-08	(258,000)	(258,466)	466	28	153	5,303,842	30,293,591	35,597,432	(4,609,514)
Apr-08	1,305,320	1,277,334	27,986	1,679	9,207	5,305,521	30,302,798	35,608,318	(4,643,486)
May-08	(12,656)	(21,518)	8,862	532	2,915	5,306,053	30,305,713	35,611,765	(4,686,501)
Jun-08	295,473	229,016	66,457	3,987	21,864	5,310,040	30,327,577	35,637,616	(4,738,158)
Jul-08	1,211,674	1,188,146	23,528	1,412	7,741	5,311,452	30,335,318	35,646,769	(4,775,672)
Aug-08	721,486	648,717	72,769	4,366	23,941	5,315,818	30,359,259	35,675,076	(4,822,101)
Sep-08	(54,520)	(175,142)	120,622	7,237	39,685	5,323,055	30,398,944	35,721,998	(4,880,787)
Oct-08	(1,473,678)	(1,600,863)	127,185	7,631	41,844	5,330,686	30,440,788	35,771,473	(4,958,282)
Nov-08	3,998,196	3,709,193	199,003	11,940	65,472	5,342,626	30,506,260	35,848,885	(5,045,986)
Forecasted Deferred Tax Expense UPIS				\$177,643	\$974,083				
Balance Deferred Income Taxes - End of Base Period						\$4,916,618	\$28,170,310	\$33,086,927	(\$4,566,418)
Balance Deferred Income Taxes - End of Forecasted Period						\$5,342,626	\$30,506,260	\$35,848,885	(\$5,045,986)
Average Balance Deferred Income Taxes - Forecasted Period						\$5,300,963	\$30,277,805	\$35,578,768	(\$4,724,578)
Total Def Taxes									\$28,520,509
									\$30,802,899
									\$30,854,190

Kentucky-American Water Company												
Book Basis Property												
CASE NO: 2007-00143												
Book Basis:												
Account	Utility Plant in Service	Accumulated Reserve			Regulatory Assets			Customer Advances	CIAC	ITC	Deferred Taxes	Total
		Reserve	Equity	Plant Flow	Other	Through	Advances					
	101000	108xxx	186030/035/055	186040	186045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312		
Balance 1/07	323,612,712	(75,012,318)	2,510,593	4,454,947	(499,329)	(16,738,898)	(38,945,709)	(1,295,582)	(1,250,558)	(735,983)		
Net Change	2,039,672	(698,783)	19,852	(6,351)	385	(80,000)	(90,275)	1,355	1,811	775		
Feb-07	325,652,384	(75,711,101)	2,530,445	4,448,596	(498,944)	(16,818,898)	(39,035,984)	(1,294,227)	(1,248,747)	(735,208)		
Net Change	4,458,117	(805,734)	20,490	(9,071)	550	(100,000)	(193,612)	1,936	2,586	1,107		
Mar-07	330,110,501	(76,516,835)	2,550,935	4,439,525	(498,394)	(16,918,898)	(39,229,596)	(1,292,291)	(1,246,161)	(734,101)		
Net Change	836,180	(782,200)	23,436	(7,214)	438	(320,000)	(133,935)	1,539	2,057	881		
Apr-07	330,946,682	(77,299,035)	2,574,371	4,432,311	(497,956)	(17,238,898)	(39,363,531)	(1,290,752)	(1,244,104)	(733,220)		
Net Change	1,131,805	(734,016)	28,174	(14,149)	858	(340,000)	(91,767)	3,020	4,033	1,727		
May-07	332,078,487	(78,033,051)	2,602,545	4,418,162	(497,098)	(17,578,898)	(39,455,298)	(1,287,732)	(1,240,071)	(731,493)		
Net Change	1,373,461	(572,516)	33,270	(21,450)	1,301	(240,000)	(220,179)	4,577	6,115	2,618		
Jun-07	333,451,948	(78,605,566)	2,635,815	4,396,712	(495,797)	(17,818,898)	(39,675,477)	(1,283,155)	(1,233,956)	(728,875)		
Net Change	7,791,977	(746,016)	25,600	(62,151)	3,789	(340,000)	(272,435)	13,285	17,717	7,584		
Jul-07	341,243,925	(79,351,582)	2,661,415	4,334,561	(492,028)	(18,158,898)	(39,947,912)	(1,269,899)	(1,216,239)	(721,291)		
Net Change	1,480,526	(644,222)	29,231	(65,657)	3,982	(640,000)	(207,390)	14,012	18,716	8,012		
Aug-07	342,724,451	(79,995,805)	2,690,646	4,268,904	(488,046)	(18,798,898)	(40,155,302)	(1,255,878)	(1,197,523)	(713,279)		
Net Change	3,881,368	(653,730)	30,995	(66,475)	4,032	(550,000)	(1,092,738)	14,187	18,949	8,111		
Sep-07	346,605,820	(80,649,535)	2,721,641	4,202,429	(484,014)	(19,348,898)	(41,248,040)	(1,241,691)	(1,178,574)	(705,168)		
Net Change	2,160,746	(686,657)	31,466	(54,426)	3,301	(20,000)	(3,118,607)	11,616	15,515	6,641		
Oct-07	348,766,663	(81,336,192)	2,753,107	4,148,003	(480,713)	(19,328,898)	(44,366,647)	(1,230,075)	(1,163,059)	(698,527)		
Net Change	8,095,199	(739,487)	16,343	(35,075)	2,127	(580,000)	(405,361)	7,486	9,999	4,280		
Nov-07	356,861,861	(82,075,679)	2,769,450	4,112,928	(478,566)	(19,908,898)	(44,772,008)	(1,222,589)	(1,153,060)	(694,247)		
Net Change	1,380,547	(665,556)	20,371	(53,217)	3,227	(275,000)	(244,227)	11,357	15,168	6,491		
Dec-07	358,242,408	(82,741,235)	2,789,821	4,059,711	(475,359)	(20,183,898)	(45,016,235)	(1,211,232)	(1,137,892)	(687,756)		
Net Change	1,610,746	(740,620)	20,817	(2,222)	126	(82,915)	(72,693)	442	590	253		
Jan-08	359,853,154	(83,481,855)	2,810,638	4,057,489	(475,233)	(20,266,813)	(45,088,928)	(1,210,790)	(1,137,302)	(687,503)		
Net Change	753,691	(742,244)	21,672	(6,810)	385	(82,915)	(106,150)	1,355	1,811	775		
Feb-08	360,606,845	(84,224,099)	2,832,310	4,050,679	(474,848)	(20,349,728)	(45,195,078)	(1,209,435)	(1,135,491)	(686,728)		
Net Change	773,500	(725,070)	29,076	(9,727)	550	(104,859)	(227,099)	1,936	2,586	1,107		
Mar-08	361,380,346	(84,949,169)	2,861,386	4,040,952	(474,298)	(20,454,587)	(45,422,177)	(1,207,499)	(1,132,905)	(685,621)		
Net Change	2,464,123	(702,919)	38,331	(7,735)	438	(326,802)	(164,593)	1,539	2,057	881		
Apr-08	363,844,469	(85,652,088)	2,899,717	4,033,217	(473,860)	(20,781,389)	(45,586,770)	(1,205,960)	(1,130,848)	(684,740)		
Net Change	1,080,988	(658,090)	51,588	(15,171)	858	(348,746)	(132,843)	3,020	4,033	1,727		
May-08	364,925,457	(86,310,178)	2,951,285	4,018,046	(473,002)	(21,130,135)	(45,719,613)	(1,202,940)	(1,126,815)	(683,013)		
Net Change	1,255,287	(514,362)	64,622	(22,999)	1,301	(248,746)	(252,940)	4,577	6,115	2,618		
Jun-08	366,180,744	(86,824,540)	3,015,907	3,995,047	(471,701)	(21,378,881)	(45,972,553)	(1,198,363)	(1,120,700)	(680,395)		
Net Change	2,350,591	(704,593)	75,093	(66,639)	3,769	(348,746)	(136,357)	13,265	17,717	7,584		
Jul-08	368,531,335	(87,529,134)	3,090,990	3,928,408	(467,932)	(21,727,627)	(46,108,910)	(1,185,098)	(1,102,993)	(672,811)		
Net Change	2,219,810	(660,826)	86,117	(70,398)	3,982	(653,605)	(244,334)	14,012	18,716	8,012		
Aug-08	370,751,145	(88,189,959)	3,177,107	3,858,010	(463,950)	(22,381,232)	(46,353,244)	(1,171,086)	(1,084,267)	(664,799)		
Net Change	2,238,745	(678,415)	98,889	(71,275)	4,032	(564,576)	(1,123,147)	14,187	18,949	8,111		
Sep-08	372,989,890	(88,868,374)	3,275,976	3,786,735	(459,918)	(22,945,808)	(47,476,391)	(1,156,899)	(1,065,318)	(656,688)		
Net Change	2,335,861	(764,368)	110,395	(58,357)	3,301	(17,085)	(3,151,367)	11,616	15,515	6,641		

Kentucky-American Water Company		Tax Basis Property		Case NO: 2007-00143		0.567		Regulatory Assets		Regulatory Liabilities		Total	
Account	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	C/IAC	ITC	Deferred Taxes	Gross-up ITC	Excess	ITC	Total
	101000	108xxx	185030/035/055	185040	185045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312			
Balance 1/07	324,778,248	184,079,830	0	0	0	0	0	0	0	0	0	0	508,858,079
Net Change Feb-07	1,848,690	(675,531)	0	0	0	0	0	0	0	0	0	0	1,173,158
Net Change Mar-07	326,626,938	183,404,299	0	0	0	0	0	0	0	0	0	0	510,031,237
Net Change Apr-07	4,198,227	(835,609)	0	0	0	0	0	0	0	0	0	0	3,362,619
Net Change May-07	330,825,165	182,568,690	0	0	0	0	0	0	0	0	0	0	513,393,856
Net Change Jun-07	403,984	(837,379)	0	0	0	0	0	0	0	0	0	0	(433,395)
Net Change Jul-07	331,229,150	181,731,311	0	0	0	0	0	0	0	0	0	0	512,960,461
Net Change Aug-07	752,459	(843,170)	0	0	0	0	0	0	0	0	0	0	(90,711)
Net Change Sep-07	331,981,609	180,888,141	0	0	0	0	0	0	0	0	0	0	512,869,750
Net Change Oct-07	936,607	(763,966)	0	0	0	0	0	0	0	0	0	0	172,642
Net Change Nov-07	332,918,216	180,124,175	0	0	0	0	0	0	0	0	0	0	513,042,391
Net Change Dec-07	7,239,060	(1,310,232)	0	0	0	0	0	0	0	0	0	0	5,928,828
Net Change Jan-08	340,157,276	178,813,943	0	0	0	0	0	0	0	0	0	0	518,971,219
Net Change Feb-08	671,288	(1,361,249)	0	0	0	0	0	0	0	0	0	0	(689,961)
Net Change Mar-08	340,828,564	177,452,694	0	0	0	0	0	0	0	0	0	0	518,281,258
Net Change Apr-08	2,256,657	(1,671,573)	0	0	0	0	0	0	0	0	0	0	585,085
Net Change May-08	343,085,222	175,781,121	0	0	0	0	0	0	0	0	0	0	518,866,343
Net Change Jun-08	342,175,192	174,229,932	0	0	0	0	0	0	0	0	0	0	(2,461,219)
Net Change Jul-08	7,106,334	(2,322,541)	0	0	0	0	0	0	0	0	0	0	516,405,123
Net Change Aug-08	349,281,525	171,907,390	0	0	0	0	0	0	0	0	0	0	4,783,792
Net Change Sep-08	350,119,135	169,109,634	0	0	0	0	0	0	0	0	0	0	521,188,916
Net Change Oct-08	837,610	(2,797,757)	0	0	0	0	0	0	0	0	0	0	(1,960,147)
Net Change Nov-08	1,411,508	(769,484)	0	0	0	0	0	0	0	0	0	0	519,228,769
Net Change Dec-08	351,530,643	168,340,150	0	0	0	0	0	0	0	0	0	0	642,024
Net Change Jan-09	550,393	(770,879)	0	0	0	0	0	0	0	0	0	0	519,870,794
Net Change Feb-09	352,081,036	167,569,271	0	0	0	0	0	0	0	0	0	0	(220,486)
Net Change Mar-09	495,116	(753,582)	0	0	0	0	0	0	0	0	0	0	519,650,307
Net Change Apr-09	352,576,153	166,815,689	0	0	0	0	0	0	0	0	0	0	(258,466)
Net Change May-09	2,007,780	(730,446)	0	0	0	0	0	0	0	0	0	0	519,391,842
Net Change Jun-09	354,583,933	166,085,243	0	0	0	0	0	0	0	0	0	0	1,277,334
Net Change Jul-09	668,632	(690,150)	0	0	0	0	0	0	0	0	0	0	520,669,176
Net Change Aug-09	355,252,565	165,395,093	0	0	0	0	0	0	0	0	0	0	(21,518)
Net Change Sep-09	778,530	(549,514)	0	0	0	0	0	0	0	0	0	0	520,647,658
Net Change Oct-09	356,031,095	164,845,579	0	0	0	0	0	0	0	0	0	0	229,016
Net Change Nov-09	1,925,838	(737,692)	0	0	0	0	0	0	0	0	0	0	520,876,674
Net Change Dec-09	357,956,933	164,107,886	0	0	0	0	0	0	0	0	0	0	1,188,146
Net Change Jan-10	1,347,405	(698,688)	0	0	0	0	0	0	0	0	0	0	522,064,820
Net Change Feb-10	359,304,338	163,409,198	0	0	0	0	0	0	0	0	0	0	648,717
Net Change Mar-10			0	0	0	0	0	0	0	0	0	0	522,713,536

Kentucky-American Water Company											
Tax Basis Property											
CASE NO: 2007-00143											
Tax Basis:											
Utility Plant in Service			Accumulated Reserve			Equity Grossup			Regulatory Assets		
101000	541,309	108xxx	1850300350055	185040	185045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312	
359,845,647	(716,451)	162,692,748	0	0	0	0	0	0	0	0	
Net Change	(805,047)	(795,816)	0	0	0	0	0	0	0	0	(175,142)
359,040,600	161,896,932	161,896,932	0	0	0	0	0	0	0	0	522,538,395
Net Change	(794,179)	(794,179)	0	0	0	0	0	0	0	0	(1,600,863)
363,543,971	161,102,753	161,102,753	0	0	0	0	0	0	0	0	3,709,193
Net Change	0	0	0	0	0	0	0	0	0	0	524,646,725
363,543,971	161,102,753	161,102,753	0	0	0	0	0	0	0	0	524,646,725
Net Change	0	0	0	0	0	0	0	0	0	0	0
Kentucky-American Water Company											
Inverted Data for Calculation of Tax Basis Property											
Month	Tx Basis	Retirements	Net Tx Basis	Tx Depr	Retirements	Net Reserve					
Feb-07	1,899,136	50,446	1,848,690	(725,978)	50,446	(675,531)					
Mar-07	4,244,638	46,411	4,198,227	(882,019)	46,411	(835,609)					
Apr-07	473,929	69,945	403,984	(907,324)	69,945	(837,379)					
May-07	870,588	118,129	752,459	(961,299)	118,129	(843,170)					
Jun-07	1,216,236	279,629	936,607	(1,043,594)	279,629	(763,966)					
Jul-07	7,345,189	106,129	7,239,060	(1,416,361)	106,129	(1,310,232)					
Aug-07	807,178	135,890	671,288	(1,497,139)	135,890	(1,361,249)					
Sep-07	2,383,039	126,382	2,256,657	(1,797,954)	126,382	(1,671,573)					
Oct-07	(809,436)	100,594	(910,030)	(1,651,783)	100,594	(1,551,189)					
Nov-07	7,208,383	102,049	7,106,334	(2,424,591)	102,049	(2,322,541)					
Dec-07	917,181	79,571	837,610	(2,877,328)	79,571	(2,797,757)					
Jan-08	1,439,523	28,015	1,411,508	(797,499)	28,015	(769,484)					
Feb-08	578,408	28,015	550,393	(798,894)	28,015	(770,879)					
Mar-08	541,808	46,692	495,116	(800,274)	46,692	(753,582)					
Apr-08	2,083,148	75,368	2,007,780	(805,814)	75,368	(730,446)					
May-08	787,677	119,045	668,632	(809,195)	119,045	(690,150)					
Jun-08	1,042,575	264,045	778,530	(813,559)	264,045	(549,514)					
Jul-08	2,009,883	84,045	1,925,838	(821,737)	84,045	(737,692)					
Aug-08	1,478,141	130,736	1,347,405	(829,424)	130,736	(698,688)					
Sep-08	661,384	120,075	541,309	(836,526)	120,075	(716,451)					
Oct-08	(763,674)	41,373	(805,047)	(837,189)	41,373	(795,816)					
Nov-08	4,587,231	83,859	4,503,372	(878,038)	83,859	(794,179)					
	41,002,165	2,236,442	38,765,723	(25,213,519)	2,236,442	(22,977,077)					

Kentucky-American Water Company			
Equity Gross-up Detail			
CASE NO: 2007-00143			
<u>Month</u>	<u>Grossup</u>	<u>Amort</u>	<u>Net</u>
Feb-07	21,996	(2,144)	19,852
Mar-07	22,634	(2,144)	20,490
Apr-07	25,580	(2,144)	23,436
May-07	30,318	(2,144)	28,174
Jun-07	35,414	(2,144)	33,270
Jul-07	27,744	(2,144)	25,600
Aug-07	31,375	(2,144)	29,231
Sep-07	33,139	(2,144)	30,995
Oct-07	33,610	(2,144)	31,466
Nov-07	18,487	(2,144)	16,343
Dec-07	22,515	(2,144)	20,371
Jan-08	22,961	(2,144)	20,817
Feb-08	23,816	(2,144)	21,672
Mar-08	31,220	(2,144)	29,076
Apr-08	40,475	(2,144)	38,331
May-08	53,712	(2,144)	51,568
Jun-08	66,766	(2,144)	64,622
Jul-08	77,227	(2,144)	75,083
Aug-08	88,261	(2,144)	86,117
Sep-08	101,013	(2,144)	98,869
Oct-08	112,539	(2,144)	110,395
Nov-08	111,050	(2,144)	108,906

Kentucky-American Water Company									
Amortization of Regulatory Assets and Liabilities									
CASE NO: 2007-00143									
Month	Amortization of Regulatory Assets and Liabilities					Excess		Additional Equity	
	Equity Gross-up	Plant Flow Through	Other	Def Taxes	ITC Gross-up	Gross-up	Total	Balance	
Feb-07	(2,144)	(6,351)	385	1,811	775	21,996	16,472	4,479,670	
Mar-07	(2,144)	(9,071)	550	2,586	1,107	22,634	15,662	4,496,142	
Apr-07	(2,144)	(7,214)	438	2,057	881	25,580	19,598	4,511,804	
May-07	(2,144)	(14,149)	858	4,033	1,727	30,318	20,643	4,531,402	
Jun-07	(2,144)	(21,450)	1,301	6,115	2,618	35,414	21,854	4,552,045	
Jul-07	(2,144)	(62,151)	3,769	17,717	7,584	27,744	(7,481)	4,573,899	
Aug-07	(2,144)	(65,657)	3,982	18,716	8,012	31,375	(5,716)	4,566,418	
Sep-07	(2,144)	(66,475)	4,032	18,949	8,111	33,139	(4,388)	4,560,702	
Oct-07	(2,144)	(54,426)	3,301	15,515	6,641	33,610	2,497	4,556,314	
Nov-07	(2,144)	(35,075)	2,127	9,999	4,280	18,487	(2,326)	4,558,811	
Dec-07	(2,144)	(53,217)	3,227	15,168	6,491	22,515	(7,960)	4,556,485	
Jan-08	(2,144)	(2,222)	126	590	253	22,961	19,564	4,568,089	
Feb-08	(2,144)	(6,810)	385	1,811	775	23,816	17,833	4,585,922	
Mar-08	(2,144)	(9,727)	550	2,586	1,107	31,220	23,592	4,609,514	
Apr-08	(2,144)	(7,735)	438	2,057	881	40,475	33,972	4,643,486	
May-08	(2,144)	(15,171)	858	4,033	1,727	53,712	43,015	4,686,501	
Jun-08	(2,144)	(22,999)	1,301	6,115	2,618	66,766	51,657	4,738,158	
Jul-08	(2,144)	(66,639)	3,769	17,717	7,584	77,227	37,514	4,775,672	
Aug-08	(2,144)	(70,398)	3,982	18,716	8,012	88,261	46,429	4,822,101	
Sep-08	(2,144)	(71,275)	4,032	18,949	8,111	101,013	58,686	4,880,787	
Oct-08	(2,144)	(58,357)	3,301	15,515	6,641	112,539	77,495	4,958,282	
Nov-08	(2,144)	(37,608)	2,127	9,999	4,280	111,050	87,704	5,045,986	

**Kentucky-American Water Company
Tax Rates for Income Tax Purposes**

Kentucky State Income Tax Rate	6.00%
Federal Income Tax Rate	35.00%

Kentucky-American Water Company			
Deferred Taxes Related to Reg Assets and Liabilities			
CASE NO: 2007-00143			
		Deferred	Deferred
<u>Month</u>		<u>SIT</u>	<u>FIT</u>
Feb-07		\$691	\$2,689
Mar-07		988	3,840
Apr-07		786	3,052
May-07		1,542	5,989
Jun-07		2,337	9,079
Jul-07		6,772	26,309
Aug-07		7,154	27,793
Sep-07		7,243	28,140
Oct-07		5,931	23,038
Nov-07		3,822	14,847
Dec-07		5,800	877
Jan-08		249	1,004
Feb-08		762	3,077
Mar-08		1,089	4,395
Apr-08		867	3,492
May-08		1,700	6,853
Jun-08		2,576	10,389
Jul-08		7,464	30,105
Aug-08		7,885	31,803
Sep-08		7,984	32,199
Oct-08		6,537	26,363
Nov-08		4,213	16,989
Forecasted Amount		\$47,126	\$167,546

KENTUCKY-AMERICAN WATER COMPANY									
CASE NO: 2007-00143									
Amortization/Deferred Debits									
Description	AWW Acct.	Period			Amortization			Ending Amount	Total Forecasted Period
		Beginning	Ending	Months	Monthly Amount	Months	Dec-2008		
Bluegrass Water Project	680500	Dec-2000	Nov-2010	120	29,592.34	120	29,592.34	355,109.00	
Source of Supply (CWIP)	643310	Jan-2001	Dec-2040	480	4,756.67	480	4,756.67	57,080.04	
Acquisition of Boonesboro	680300	May-2001	Apr-2011	120	1,087.57	120	1,087.57	13,050.88	
Totals							35,436.58	425,239.92	
Total Amortization Check Total							(35,436.58)	(35,436.58)	
							0.00	0.00	
Total Amortization-Lexington							35,436.58	425,239.92	
Less: GAC Amortization							0.00	0.00	
Net Amortization							35,436.58	425,239.92	
SIT Rate and Expense	6.00%						2,128	25,512	
FIT Rate and Expense	35.00%						11,659	139,808	
Total Deferred Tax Exp - Def Dr.							13,785	165,420	
Total Amortization-Tri Village							0.00	0.00	
Less: GAC Amortization							0.00	0.00	
Net Amortization							0.00	0.00	
SIT Rate and Expense	6.00%						0	0	
FIT Rate and Expense	35.00%						0	0	
Total Deferred Tax Exp - Def Dr.							0	0	
Total Amortization-Elk Lake							0.00	0.00	
Less: GAC Amortization							0.00	0.00	
Net Amortization							0.00	0.00	
SIT Rate and Expense	6.00%						0	0	
FIT Rate and Expense	35.00%						0	0	
Total Deferred Tax Exp - Def Dr.							0	0	
Total Amortization-Owenton							0.00	0.00	
Less: GAC Amortization							0.00	0.00	
Net Amortization							0.00	0.00	
SIT Rate and Expense	6.00%						0	0	
FIT Rate and Expense	35.00%						0	0	
Total Deferred Tax Exp - Def Dr.							0	0	
Summary of Amort by Account									
					120205		680600	425,244	
					120112		569,700.16	0	
					123005		680300	0	
					124000		680300	0	
					123205		680300	0	
							35,437	425,244	

KENTUCKY-AMERICAN WATER COMPANY
CALCULATION OF AVERAGE RATE BASE ELEMENTS
DEFERRED MAINTENANCE
CASE NO. 2007-00143

Work Order No. Starting Date Ending Date Amort. Period Total Cost Initial Amort Amort. Amount Last Month Amort	Paint Parkers Mill Tank		Paint Mercor Road Tank		Paint KRS Cleanwell		Paint Cox Street Tank		RRS WW Tanks		Paint Hydrotreator # 9		Paint Hydrotreator # 10		Paint Hydrotreator # 3		Paint Hydrotreator # 8		Paint Hydrotreator # 5		Paint Hydrotreator # 6	
	818 May-1992 Apr-2007 180 \$331,205.40 0.00 0.00 1,840.03 1,640.03	819 Apr-1994 Aug-2008 180 \$ 91,027.80 0.00 0.00 505.71 505.71	846 May-1992 Apr-2007 180 \$577,627.20 0.00 0.00 3,209.04 3,209.04	916 Sep-1993 Aug-2008 180 \$ 10,497.60 0.00 0.00 58.32 58.32	917 Sep-1993 Aug-2008 180 \$ 11,115.00 0.00 0.00 61.75 61.75	919 Sep-1993 Aug-2008 180 \$275,041.80 0.00 0.00 1,528.01 1,528.01	918 Feb-1993 Aug-2008 180 \$ 17,886.96 0.00 0.00 982.72 982.72	920 Sep-1993 Aug-2008 180 \$376,745.40 0.00 0.00 2,093.03 2,093.03	926 Sep-1993 Aug-2008 180 \$ 31,395.45 0.00 0.00 1,528.01 1,528.01	942 Aug-1994 Jul-2009 180 \$ 74,631.60 0.00 0.00 414.62 414.62	943 Jan-1994 Dec-2008 180 \$163,022.40 0.00 0.00 905.68 905.68	949 Jan-1996 Dec-2010 180 \$ 24,777.00 0.00 0.00 137.65 137.65	959 Jan-1996 Dec-2010 180 \$ 24,777.00 0.00 0.00 137.65 137.65	965 Jan-1996 Dec-2010 180 \$123,444.00 0.00 0.00 665.80 665.80	979 Jan-1996 Dec-2010 180 \$180,120.60 0.00 0.00 1,009.67 1,009.67	1011 Sep-1996 Aug-2011 180 \$180,876.60 0.00 0.00 1,004.87 1,004.87	1015 Jan-1997 Dec-2011 180 \$193,750.20 0.00 0.00 1,076.39 1,076.39					
Jan-2007 Unamort. Bal.	\$ 9,668.49	\$ 9,627.12	\$ 1,108.08	\$ 1,173.25	\$ 18,881.68	\$ 29,932.19	\$ 39,767.57	\$ 12,438.60	\$ 20,830.64	\$ 47,031.49	\$ 53,200.24	\$ 55,267.85	\$ 53,200.24	\$ 55,267.85	\$ 47,031.49	\$ 53,200.24	\$ 55,267.85	\$ 53,200.24	\$ 55,267.85	\$ 47,031.49	\$ 53,200.24	\$ 55,267.85
Feb-2007 Amort. Exp.	(1,840.03)	(505.71)	(3,209.04)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Feb-2007 adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar-2007 Unamort. Bal.	\$ 3,680.06	\$ 9,102.78	\$ 6,418.08	\$ 1,049.78	\$ 11,115.00	\$ 27,504.18	\$ 37,674.54	\$ 12,023.98	\$ 19,304.64	\$ 46,617.07	\$ 54,332.16	\$ 54,263.00	\$ 54,332.16	\$ 54,263.00	\$ 46,617.07	\$ 54,332.16	\$ 54,263.00	\$ 54,332.16	\$ 54,263.00	\$ 46,617.07	\$ 54,332.16	\$ 54,263.00
Mar-2007 Amort. Exp.	(1,840.03)	(505.71)	(3,209.04)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Mar-2007 Unamort. Bal.	\$ 1,840.03	\$ 8,597.07	\$ 3,209.04	\$ 991.44	\$ 10,497.60	\$ 25,976.17	\$ 35,581.51	\$ 11,505.66	\$ 17,780.63	\$ 45,202.45	\$ 53,200.24	\$ 53,263.87	\$ 53,200.24	\$ 53,263.87	\$ 45,202.45	\$ 53,200.24	\$ 53,263.87	\$ 53,200.24	\$ 53,263.87	\$ 45,202.45	\$ 53,200.24	\$ 53,263.87
Apr-2007 Unamort. Bal.	\$ 1,840.03	\$ 8,597.07	\$ 3,209.04	\$ 991.44	\$ 10,497.60	\$ 25,976.17	\$ 35,581.51	\$ 11,505.66	\$ 17,780.63	\$ 45,202.45	\$ 53,200.24	\$ 53,263.87	\$ 53,200.24	\$ 53,263.87	\$ 45,202.45	\$ 53,200.24	\$ 53,263.87	\$ 53,200.24	\$ 53,263.87	\$ 45,202.45	\$ 53,200.24	\$ 53,263.87
Apr-2007 Amort. Exp.	(1,840.03)	(505.71)	(3,209.04)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
May-2007 Unamort. Bal.	\$ 0.00	\$ 8,091.36	\$ 0.00	\$ 933.12	\$ 988.00	\$ 24,448.16	\$ 33,488.48	\$ 11,194.74	\$ 18,113.60	\$ 44,029.48	\$ 52,068.32	\$ 52,003.00	\$ 52,068.32	\$ 52,003.00	\$ 44,029.48	\$ 52,068.32	\$ 52,003.00	\$ 52,068.32	\$ 52,003.00	\$ 44,029.48	\$ 52,068.32	\$ 52,003.00
May-2007 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
May-2007 adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun-2007 Unamort. Bal.	\$ 0.00	\$ 7,585.65	\$ 0.00	\$ 874.80	\$ 926.25	\$ 22,920.15	\$ 31,395.45	\$ 10,780.12	\$ 17,207.92	\$ 43,026.81	\$ 51,248.37	\$ 51,173.51	\$ 51,248.37	\$ 51,173.51	\$ 43,026.81	\$ 51,248.37	\$ 51,173.51	\$ 51,248.37	\$ 51,173.51	\$ 43,026.81	\$ 51,248.37	\$ 51,173.51
Jun-2007 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Jul-2007 Unamort. Bal.	\$ 0.00	\$ 7,079.94	\$ 0.00	\$ 816.48	\$ 864.50	\$ 21,392.14	\$ 29,302.42	\$ 10,365.50	\$ 16,302.24	\$ 42,026.14	\$ 50,263.45	\$ 50,188.60	\$ 50,263.45	\$ 50,188.60	\$ 42,026.14	\$ 50,263.45	\$ 50,188.60	\$ 50,263.45	\$ 50,188.60	\$ 42,026.14	\$ 50,263.45	\$ 50,188.60
Jul-2007 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Aug-2007 Unamort. Bal.	\$ 0.00	\$ 6,574.23	\$ 0.00	\$ 756.16	\$ 802.75	\$ 19,864.13	\$ 27,209.39	\$ 9,950.88	\$ 15,396.56	\$ 40,826.80	\$ 49,064.08	\$ 48,989.23	\$ 49,064.08	\$ 48,989.23	\$ 40,826.80	\$ 49,064.08	\$ 48,989.23	\$ 49,064.08	\$ 48,989.23	\$ 40,826.80	\$ 49,064.08	\$ 48,989.23
Aug-2007 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Sep-2007 Unamort. Bal.	\$ 0.00	\$ 6,068.52	\$ 0.00	\$ 699.84	\$ 741.00	\$ 18,336.12	\$ 25,116.36	\$ 9,336.26	\$ 14,490.88	\$ 39,536.60	\$ 47,771.36	\$ 47,706.51	\$ 47,771.36	\$ 47,706.51	\$ 39,536.60	\$ 47,771.36	\$ 47,706.51	\$ 47,771.36	\$ 47,706.51	\$ 39,536.60	\$ 47,771.36	\$ 47,706.51
Sep-2007 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Oct-2007 Unamort. Bal.	\$ 0.00	\$ 5,562.81	\$ 0.00	\$ 641.52	\$ 678.25	\$ 16,808.11	\$ 23,023.33	\$ 8,821.64	\$ 13,585.20	\$ 38,026.13	\$ 46,261.33	\$ 46,196.48	\$ 46,261.33	\$ 46,196.48	\$ 38,026.13	\$ 46,261.33	\$ 46,196.48	\$ 46,261.33	\$ 46,196.48	\$ 38,026.13	\$ 46,261.33	\$ 46,196.48
Oct-2007 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Nov-2007 Unamort. Bal.	\$ 0.00	\$ 5,057.10	\$ 0.00	\$ 583.20	\$ 617.50	\$ 15,280.10	\$ 20,930.30	\$ 8,207.02	\$ 12,679.52	\$ 37,026.66	\$ 45,261.56	\$ 45,196.71	\$ 45,261.56	\$ 45,196.71	\$ 37,026.66	\$ 45,261.56	\$ 45,196.71	\$ 45,261.56	\$ 45,196.71	\$ 37,026.66	\$ 45,261.56	\$ 45,196.71
Nov-2007 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Dec-2007 Unamort. Bal.	\$ 0.00	\$ 4,551.39	\$ 0.00	\$ 524.88	\$ 555.75	\$ 13,752.09	\$ 18,837.27	\$ 7,692.40	\$ 11,773.84	\$ 34,026.06	\$ 42,261.46	\$ 42,196.61	\$ 42,261.46	\$ 42,196.61	\$ 34,026.06	\$ 42,261.46	\$ 42,196.61	\$ 42,261.46	\$ 42,196.61	\$ 34,026.06	\$ 42,261.46	\$ 42,196.61
Dec-2007 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Jan-2008 Unamort. Bal.	\$ 0.00	\$ 4,045.68	\$ 0.00	\$ 466.56	\$ 494.00	\$ 12,224.08	\$ 16,744.24	\$ 7,177.78	\$ 10,668.16	\$ 32,026.90	\$ 40,261.30	\$ 40,196.45	\$ 40,261.30	\$ 40,196.45	\$ 32,026.90	\$ 40,261.30	\$ 40,196.45	\$ 40,261.30	\$ 40,196.45	\$ 32,026.90	\$ 40,261.30	\$ 40,196.45
Jan-2008 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Feb-2008 Unamort. Bal.	\$ 0.00	\$ 3,539.97	\$ 0.00	\$ 408.24	\$ 432.25	\$ 10,696.07	\$ 14,651.21	\$ 6,663.16	\$ 9,962.46	\$ 30,026.36	\$ 38,261.76	\$ 38,196.91	\$ 38,261.76	\$ 38,196.91	\$ 30,026.36	\$ 38,261.76	\$ 38,196.91	\$ 38,261.76	\$ 38,196.91	\$ 30,026.36	\$ 38,261.76	\$ 38,196.91
Feb-2008 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Mar-2008 Unamort. Bal.	\$ 0.00	\$ 3,034.26	\$ 0.00	\$ 348.92	\$ 370.50	\$ 9,168.06	\$ 12,558.18	\$ 5,708.54	\$ 8,056.80	\$ 29,026.56	\$ 37,261.96	\$ 37,197.11	\$ 37,261.96	\$ 37,197.11	\$ 29,026.56	\$ 37,261.96	\$ 37,197.11	\$ 37,261.96	\$ 37,197.11	\$ 29,026.56	\$ 37,261.96	\$ 37,197.11
Mar-2008 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03)	(58.32)	(1,528.01)	(414.62)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,131.92)	(1,004.87)	(1,131.92)	(1,004.87)	(1,004.87)	(1,004.87)	(1,076.39)
Apr-2008 Unamort. Bal.	\$ 0.00	\$ 2,528.55	\$ 0.00	\$ 291.60	\$ 308.75	\$ 7,640.05	\$ 10,485.15	\$ 4,151.12	\$ 6,151.12	\$ 25,026.43	\$ 33,261.83	\$ 33,197.98	\$ 33,261.83	\$ 33,197.98	\$ 25,026.43	\$ 33,261.83	\$ 33,197.98	\$ 33,261.83	\$ 33,197.98	\$ 25,026.43	\$ 33,261.83	\$ 33,197.98
Apr-2008 Amort. Exp.	(0.00)	(505.71)	(0.00)	(58.32)	(61.75)	(1,528.01)	(2,093.03															

KENTUCKY-AMERICAN W
CALCULATION OF AVERZ
DEFERRED MAINTENANC
CASE NO.: 2007-00743

Work Order No.	Paint Hydrotreator # 4	Paint Hydrotreator # 7	Overhaul Travel Screens	Blast & Paint Hume Road Tank
Starting Date	1039	1043	1043	1051
Ending Date	Nov-1997	Nov-1997	Nov-1997	Aug-1998
Amort. Period	Oct-2012	Oct-2012	Oct-2007	Jul-2013
Initial Amort	\$223,993.80	\$230,747.40	\$ 57,997.20	\$386,962.00
Total Cost	0.00	1,277.93	0.00	2,059.46
Amort. Amount	1,244.41	1,281.93	483.31	2,149.90
Last Month Amort	1,244.41	1,281.93	483.31	2,149.90
Jan-2007 Unamort Bal.	\$ 84,619.88	\$ 88,453.17	\$ 3,666.48	\$ 167,692.20
Feb-2007 Amort. Exp.	(1,244.41)	(1,281.93)	(483.31)	(2,149.90)
Feb-2007 adjustment	0.00	0.00	0.00	0.00
Mar-2007 Unamort Bal.	\$ 83,375.47	\$ 87,171.24	\$ 3,383.17	\$ 165,542.30
Amort. Exp.	(1,244.41)	(1,281.93)	(483.31)	(2,149.90)
Apr-2007 Unamort Bal.	\$ 82,131.06	\$ 85,889.31	\$ 2,899.86	\$ 163,392.40
Amort. Exp.	(1,244.41)	(1,281.93)	(483.31)	(2,149.90)
May-2007 Unamort Bal.	\$ 80,886.65	\$ 84,607.38	\$ 2,416.55	\$ 161,242.50
Amort. Exp.	(1,244.41)	(1,281.93)	(483.31)	(2,149.90)
May-2007 adjustment	0.00	0.00	0.00	0.00
Jun-2007 Unamort Bal.	\$ 79,642.24	\$ 83,325.45	\$ 1,933.24	\$ 159,092.60
Amort. Exp.	(1,244.41)	(1,281.93)	(483.31)	(2,149.90)
Jul-2007 Unamort Bal.	\$ 78,397.83	\$ 82,043.52	\$ 1,449.93	\$ 156,942.70
Amort. Exp.	(1,244.41)	(1,281.93)	(483.31)	(2,149.90)
Aug-2007 Unamort Bal.	\$ 77,153.42	\$ 80,761.59	\$ 966.62	\$ 154,792.80
Amort. Exp.	(1,244.41)	(1,281.93)	(483.31)	(2,149.90)
Sep-2007 Unamort Bal.	\$ 75,909.01	\$ 79,479.66	\$ 483.31	\$ 152,642.90
Amort. Exp.	(1,244.41)	(1,281.93)	(483.31)	(2,149.90)
Oct-2007 Unamort Bal.	\$ 74,664.60	\$ 78,197.73	\$ 0.00	\$ 150,493.00
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Oct-2007 expenditures	0.00	0.00	0.00	0.00
Nov-2007 Unamort Bal.	\$ 73,420.19	\$ 76,915.80	\$ 0.00	\$ 148,343.10
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Dec-2007 Unamort Bal.	\$ 72,175.78	\$ 75,633.87	\$ 0.00	\$ 146,193.20
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Jan-2008 Unamort Bal.	\$ 70,931.37	\$ 74,351.94	\$ 0.00	\$ 144,043.30
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Feb-2008 Unamort Bal.	\$ 69,686.96	\$ 73,070.01	\$ 0.00	\$ 141,893.40
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Mar-2008 Unamort Bal.	\$ 68,442.55	\$ 71,788.08	\$ 0.00	\$ 139,743.50
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Apr-2008 Unamort Bal.	\$ 67,198.14	\$ 70,506.15	\$ 0.00	\$ 137,593.60
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
May-2008 Unamort Bal.	\$ 65,953.73	\$ 69,224.22	\$ 0.00	\$ 135,443.70
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Jun-2008 Unamort Bal.	\$ 64,709.32	\$ 67,942.29	\$ 0.00	\$ 133,293.80
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Jul-2008 Unamort Bal.	\$ 63,464.91	\$ 66,660.36	\$ 0.00	\$ 131,143.90
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Aug-2008 Unamort Bal.	\$ 62,220.50	\$ 65,378.43	\$ 0.00	\$ 128,994.00
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Sep-2008 Unamort Bal.	\$ 60,976.09	\$ 64,096.50	\$ 0.00	\$ 126,844.10
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Oct-2008 Unamort Bal.	\$ 59,731.68	\$ 62,814.57	\$ 0.00	\$ 124,694.20
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Nov-2008 Unamort Bal.	\$ 58,487.27	\$ 61,532.64	\$ 0.00	\$ 122,544.30
Amort. Exp.	(1,244.41)	(1,281.93)	0.00	(2,149.90)
Nov-2008 Unamort Bal.	\$ 57,242.86	\$ 60,250.71	\$ 0.00	\$ 120,394.40

KENTUCKY-AMERICAN W
CALCULATION OF AVERAGE
DEFERRED MAINTENANCE
CASE NO: 2007-00143

Tri Village

Work Order No.	Starting Date	Ending Date	Amort. Period	Initial Cost	Amort. Amount	Unamort. Amount	Paint Hydroretreator # 1	Paint Hydroretreator # 2	Repair Cox Street Tank	York Street Tank Repairs	Paint Taints Creak	Sadville Standpipe Repairs	Cox Street Tank Repairs	Tri-Village Rldge Tank	Paint Sparta Tank	Tri Village	Deferred Federal Income Taxes
Jan-2007	Unamort. Bal.																
Feb-2007	Unamort. Exp.																
Mar-2007	Unamort. Exp.																
Apr-2007	Unamort. Exp.																
May-2007	Unamort. Exp.																
Jun-2007	Unamort. Exp.																
Jul-2007	Unamort. Exp.																
Aug-2007	Unamort. Exp.																
Sep-2007	Unamort. Exp.																
Oct-2007	Unamort. Exp.																
Nov-2007	Unamort. Exp.																
Dec-2007	Unamort. Exp.																
Jan-2008	Unamort. Exp.																
Feb-2008	Unamort. Exp.																
Mar-2008	Unamort. Exp.																
Apr-2008	Unamort. Exp.																
May-2008	Unamort. Exp.																
Jun-2008	Unamort. Exp.																
Jul-2008	Unamort. Exp.																
Aug-2008	Unamort. Exp.																
Sep-2008	Unamort. Exp.																
Oct-2008	Unamort. Exp.																
Nov-2008	Unamort. Exp.																
Dec-2008	Unamort. Exp.																
Totals																	

Kentucky-American Water Co
Deferred Maintenance Balance
CASE NO: 2007-00143

Work Order No. Starting Date Ending Date Amort. Period Total Cost Initial Amort Amort. Amount Last Month Amort	TMT		TMT		TMT		TMT		TMT		TMT		Repair Cox Street Tank
	Paint Hydrotreator # 4	Paint Hydrotreator # 7	Overhaul Travel Screens	Blast & Paint Hume Road Tank	Paint Hydrotreator # 1	Paint Hydrotreator # 2	Paint Hydrotreator # 2	Paint Hydrotreator # 2	Paint Hydrotreator # 2	Paint Hydrotreator # 2	Paint Hydrotreator # 2	Paint Hydrotreator # 2	
1038 Oct-1997 Sep-2012 180	\$223,993.80	\$230,747.40	\$ 57,997.20	\$386,992.00	\$284,468.80	\$324,178.20	\$ 74,998.80	\$ 74,998.80	\$ 74,998.80	\$ 74,998.80	\$ 74,998.80	\$ 74,998.80	1094 Dec-2000 Nov-2015 180
1,244.41	1,277.93	0.60	2,059.46	1,468.26	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	416.66	
1,244.41	1,281.93	483.31	2,149.80	1,468.26	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	416.66	
1,244.41	1,281.93	478.06	2,151.54	1,468.26	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	416.66	
Jan-2007	\$84,619.86	\$88,453.17	\$3,666.48	\$187,692.20	\$155,741.56	\$190,804.84	\$44,165.96	\$44,165.96	\$44,165.96	\$44,165.96	\$44,165.96	\$44,165.96	1094 Dec-2000 Nov-2015 180
Feb-2007	83,375.47	87,171.24	3,383.17	165,542.30	154,272.30	189,103.95	43,749.30	43,749.30	43,749.30	43,749.30	43,749.30	43,749.30	1094 Dec-2000 Nov-2015 180
Mar-2007	82,131.06	85,689.31	2,899.86	163,392.40	152,803.04	187,302.96	43,332.64	43,332.64	43,332.64	43,332.64	43,332.64	43,332.64	1094 Dec-2000 Nov-2015 180
Apr-2007	80,886.65	84,607.38	2,416.55	161,242.50	151,333.78	185,501.97	42,915.98	42,915.98	42,915.98	42,915.98	42,915.98	42,915.98	1094 Dec-2000 Nov-2015 180
May-2007	79,642.24	83,325.45	1,933.24	159,092.80	149,864.52	183,708.98	42,499.32	42,499.32	42,499.32	42,499.32	42,499.32	42,499.32	1094 Dec-2000 Nov-2015 180
Jun-2007	78,397.83	82,043.52	1,448.93	156,942.70	148,395.26	181,899.99	42,082.66	42,082.66	42,082.66	42,082.66	42,082.66	42,082.66	1094 Dec-2000 Nov-2015 180
Jul-2007	77,153.42	80,781.59	966.62	154,792.60	146,926.00	180,099.00	41,666.00	41,666.00	41,666.00	41,666.00	41,666.00	41,666.00	1094 Dec-2000 Nov-2015 180
Aug-2007	75,909.01	79,479.66	483.31	152,642.80	145,456.74	178,288.01	41,249.34	41,249.34	41,249.34	41,249.34	41,249.34	41,249.34	1094 Dec-2000 Nov-2015 180
Sep-2007	74,664.60	78,197.73	0.00	150,493.00	143,987.48	176,497.02	40,832.68	40,832.68	40,832.68	40,832.68	40,832.68	40,832.68	1094 Dec-2000 Nov-2015 180
Oct-2007	73,420.19	76,915.80	0.00	148,343.10	142,518.22	174,696.03	40,416.02	40,416.02	40,416.02	40,416.02	40,416.02	40,416.02	1094 Dec-2000 Nov-2015 180
Nov-2007	72,175.78	75,633.87	0.00	146,193.20	141,048.96	172,895.04	39,999.36	39,999.36	39,999.36	39,999.36	39,999.36	39,999.36	1094 Dec-2000 Nov-2015 180
Dec-2007	70,931.37	74,351.94	0.00	144,043.30	139,579.70	171,094.05	39,582.70	39,582.70	39,582.70	39,582.70	39,582.70	39,582.70	1094 Dec-2000 Nov-2015 180
Jan-2008	69,686.96	73,070.01	0.00	141,893.40	138,110.44	169,293.06	39,166.04	39,166.04	39,166.04	39,166.04	39,166.04	39,166.04	1094 Dec-2000 Nov-2015 180
Feb-2008	68,442.55	71,788.08	0.00	139,743.50	136,641.18	167,492.07	38,749.38	38,749.38	38,749.38	38,749.38	38,749.38	38,749.38	1094 Dec-2000 Nov-2015 180
Mar-2008	67,198.14	70,506.15	0.00	137,593.60	135,171.92	165,691.08	38,332.72	38,332.72	38,332.72	38,332.72	38,332.72	38,332.72	1094 Dec-2000 Nov-2015 180
Apr-2008	65,953.73	69,224.22	0.00	135,443.70	133,702.66	163,890.09	37,916.05	37,916.05	37,916.05	37,916.05	37,916.05	37,916.05	1094 Dec-2000 Nov-2015 180
May-2008	64,709.32	67,942.29	0.00	133,293.80	132,233.40	162,089.10	37,499.40	37,499.40	37,499.40	37,499.40	37,499.40	37,499.40	1094 Dec-2000 Nov-2015 180
Jun-2008	63,464.91	66,660.36	0.00	131,143.90	130,764.14	160,288.11	37,082.74	37,082.74	37,082.74	37,082.74	37,082.74	37,082.74	1094 Dec-2000 Nov-2015 180
Jul-2008	62,220.50	65,378.43	0.00	128,994.00	129,294.88	158,487.12	36,666.08	36,666.08	36,666.08	36,666.08	36,666.08	36,666.08	1094 Dec-2000 Nov-2015 180
Aug-2008	60,976.09	64,096.50	0.00	126,844.10	127,825.62	156,686.13	36,249.42	36,249.42	36,249.42	36,249.42	36,249.42	36,249.42	1094 Dec-2000 Nov-2015 180
Sep-2008	59,731.68	62,814.57	0.00	124,694.20	126,356.36	154,885.14	35,832.76	35,832.76	35,832.76	35,832.76	35,832.76	35,832.76	1094 Dec-2000 Nov-2015 180
Oct-2008	58,487.27	61,532.64	0.00	122,544.30	124,887.10	153,084.15	35,416.10	35,416.10	35,416.10	35,416.10	35,416.10	35,416.10	1094 Dec-2000 Nov-2015 180
Nov-2008	57,242.86	60,250.71	0.00	120,394.40	123,417.84	151,283.16	34,999.44	34,999.44	34,999.44	34,999.44	34,999.44	34,999.44	1094 Dec-2000 Nov-2015 180

Balance at End of Base Period	\$ 77,153	\$ 80,762	\$ 967	\$ 154,793	\$ 146,926	\$ 180,099	\$ 41,666
Balance at End of Forecasted Period	\$ 57,243	\$ 60,251	\$	\$ 120,394	\$ 123,418	\$ 151,283	\$ 34,999
Average Balance for the Forecasted Period	\$ 64,709	\$ 67,942	\$	\$ 133,294	\$ 132,233	\$ 162,089	\$ 37,499

Kentucky-American Water Co
Deferred Maintenance Balance
CASE NO: 2007-00143

Work Order No. Starting Date Ending Date Amort. Period Total Cost Initial Amort Amort Amount Last Month Amort	KENTUCKY-AMERICAN WATER COMPANY TRI VILLAGE DISTRICT CALCULATION OF 13 MONTH AVERAGE BALANCE DEFERRED TAXES AND DEFERRED TAX EXPENSE DEFERRED MAINTENANCE				
	Deferred Maintenance Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	Deferred Sift Expense Amort.	Deferred Sift Expense Fit Expense
Jan-2007	\$133,699.56	\$ 8,021.97	\$ 43,897.16	\$ (809.76)	\$ (49.00)
Feb-2007	\$132,889.80	\$ 7,973.39	\$ 43,720.74	\$ (809.76)	\$ (49.00)
Mar-2007	\$132,080.04	\$ 7,924.80	\$ 43,454.33	\$ (809.76)	\$ (49.00)
Apr-2007	\$131,270.28	\$ 7,876.22	\$ 43,187.92	\$ (809.76)	\$ (49.00)
May-2007	\$255,083.52	\$ 15,165.01	\$ 83,284.48	\$ (809.76)	\$ (49.00)
Jun-2007	\$252,273.76	\$ 15,136.43	\$ 82,998.07	\$ (809.76)	\$ (49.00)
Jul-2007	\$251,464.00	\$ 15,087.84	\$ 82,731.66	\$ (809.76)	\$ (49.00)
Aug-2007	\$250,654.24	\$ 15,039.25	\$ 82,465.25	\$ (809.76)	\$ (49.00)
Sep-2007	\$249,844.48	\$ 14,990.67	\$ 82,198.83	\$ (809.76)	\$ (49.00)
Oct-2007	\$249,034.72	\$ 14,942.08	\$ 81,932.42	\$ (809.76)	\$ (49.00)
Nov-2007	\$248,224.96	\$ 14,893.50	\$ 81,666.01	\$ (809.76)	\$ (49.00)
Dec-2007	\$246,692.88	\$ 14,801.56	\$ 81,161.99	\$ (1,531.98)	\$ (92.00)
Jan-2008	\$245,161.00	\$ 14,709.66	\$ 80,657.97	\$ (1,531.98)	\$ (92.00)
Feb-2008	\$243,629.01	\$ 14,617.74	\$ 80,153.95	\$ (1,531.98)	\$ (92.00)
Mar-2008	\$242,097.03	\$ 14,525.82	\$ 79,649.92	\$ (1,531.98)	\$ (92.00)
Apr-2008	\$240,565.05	\$ 14,433.90	\$ 79,145.90	\$ (1,531.98)	\$ (92.00)
May-2008	\$239,033.07	\$ 14,341.98	\$ 78,641.88	\$ (1,531.98)	\$ (92.00)
Jun-2008	\$237,501.08	\$ 14,250.07	\$ 78,137.86	\$ (1,531.98)	\$ (92.00)
Jul-2008	\$235,969.10	\$ 14,158.15	\$ 77,633.83	\$ (1,531.98)	\$ (92.00)
Aug-2008	\$234,437.12	\$ 14,066.23	\$ 77,129.81	\$ (1,531.98)	\$ (92.00)
Sep-2008	\$232,905.14	\$ 13,974.31	\$ 76,625.79	\$ (1,531.98)	\$ (92.00)
Oct-2008	\$231,373.16	\$ 13,882.39	\$ 76,121.77	\$ (1,531.98)	\$ (92.00)
Nov-2008	\$229,841.17	\$ 13,790.47	\$ 75,617.75	\$ (1,531.98)	\$ (92.00)
Balance at End of Base Period	\$ 251,464	\$ 15,008	\$ 82,732	\$ (810)	\$ (49)
Balance at End of Forecasted Period	\$ 229,841	\$ 13,790	\$ 75,618	\$ (1,532)	\$ (92)
Average Balance for the Forecasted Period	\$ 239,033	\$ 19,720	\$ 76,760	\$ (19,064)	\$ (1,647)

Check \$ (254,149.89)
Link Sheet \$ 254,147.79
Difference 0" \$ (2.10)

\$ (2.10) rounding

Kentucky-American Water Co
Deferred Maintenance Balance
CASE NO: 2007-00143

Work Order No.	Paint Tank	Paint Tank	Failground Tank
Starting Date	50100565	50100561	50100561
Ending Date	Jan-2007	Jan-2007	Jan-2007
Amort. Period	Dec-2022	Dec-2022	180
Total Cost			
Initial Amort			
Amort. Amount			
Least Month Amort			

KENTUCKY-AMERICAN WATER COMPANY
OWENTON DISTRICT
CALCULATION OF 13 MONTH AVERAGE BALANCE
DEFERRED TAXES AND DEFERRED TAX EXPENSE
DEFERRED MAINTENANCE

Month	Deferred Maintenance Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	Amort.	Deferred State Expense	Deferred Ftl Expense
Jan-2007	\$ 12,744.45	\$ 1,506.81	\$ 8,262.32	\$ 0.00	\$ 0.00	\$ 0.00
Feb-2007	\$ 12,744.45	\$ 1,506.81	\$ 8,262.32	\$ 0.00	\$ 0.00	\$ 0.00
Mar-2007	\$ 12,744.45	\$ 1,506.81	\$ 8,262.32	\$ 0.00	\$ 0.00	\$ 0.00
Apr-2007	\$ 12,744.45	\$ 1,506.81	\$ 8,262.32	\$ 0.00	\$ 0.00	\$ 0.00
May-2007	\$ 308,000.00	\$ 35,364.00	\$ 193,912.60	\$ 0.00	\$ 0.00	\$ 0.00
Jun-2007	\$ 308,000.00	\$ 35,364.00	\$ 193,912.60	\$ 0.00	\$ 0.00	\$ 0.00
Jul-2007	\$ 308,000.00	\$ 35,364.00	\$ 193,912.60	\$ 0.00	\$ 0.00	\$ 0.00
Aug-2007	\$ 308,000.00	\$ 35,364.00	\$ 193,912.60	\$ 0.00	\$ 0.00	\$ 0.00
Sep-2007	\$ 308,000.00	\$ 35,364.00	\$ 193,912.60	\$ 0.00	\$ 0.00	\$ 0.00
Oct-2007	\$ 308,000.00	\$ 35,364.00	\$ 193,912.60	\$ 0.00	\$ 0.00	\$ 0.00
Nov-2007	\$ 308,000.00	\$ 35,364.00	\$ 193,912.60	\$ 0.00	\$ 0.00	\$ 0.00
Dec-2007	\$ 304,577.78	\$ 34,971.07	\$ 192,935.31	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Jan-2008	\$ 302,866.67	\$ 34,774.60	\$ 190,660.72	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Feb-2008	\$ 301,155.56	\$ 34,578.13	\$ 188,603.43	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Mar-2008	\$ 299,444.44	\$ 34,381.67	\$ 186,526.14	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Apr-2008	\$ 297,733.33	\$ 34,185.20	\$ 184,448.85	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
May-2008	\$ 296,022.22	\$ 33,988.73	\$ 182,371.56	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Jun-2008	\$ 294,311.11	\$ 33,792.27	\$ 180,294.27	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Jul-2008	\$ 292,600.00	\$ 33,595.80	\$ 178,216.97	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Aug-2008	\$ 290,888.89	\$ 33,399.33	\$ 176,139.68	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Sep-2008	\$ 289,177.78	\$ 33,202.87	\$ 174,062.38	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Nov-2008	\$ 308,000.00	\$ 35,364.00	\$ 193,913.00	\$ 0.00	\$ 0.00	\$ 0.00
Balance at End of Base Period	\$ 289,177.78	\$ 33,202.87	\$ 174,062.38	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Balance at End of Forecasted Period	\$ 289,177.78	\$ 33,202.87	\$ 174,062.38	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)
Average Balance for the Forecasted Period	\$ 289,177.78	\$ 33,202.87	\$ 174,062.38	\$ (3,274.44)	\$ (166.00)	\$ (1,077.00)

Balance at End of Base Period	\$ 308,000.00	\$ 281,400.00	\$ 589,400.00	\$ 35,364.00	\$ 193,913.00	\$ 0.00
Balance at End of Forecasted Period	\$ 289,177.78	\$ 264,203.00	\$ 553,381.00	\$ 46,026.00	\$ 1,989,271.00	\$ (3,240.00)
Average Balance for the Forecasted Period	\$ 298,555.55	\$ 272,862.00	\$ 571,516.00	\$ 47,150.00	\$ 183,528.00	\$ (3,023.00)
		\$ 1,741,451.00				\$ (249.00)

KENTUCKY-AMERICAN WATER COMPANY
 Deferred Operation & Maintenance Amortizations-Lexington
 CASE NO.: 2007-00143

Work Order No.	Description	AWW	Period		Amortization		Jan-2007	Feb-2007	Mar-2007	Apr-2007	May-2007	Jun-2007	Jul-2007
			Beginning	Ending	Months	Monthly Amount							
916	Paint KRS Cleanwell	651120	Sep-1993	Aug-2008	180	\$ 58.32	58.32	58.32	58.32	58.32	58.32	58.32	58.32
918	Paint KRS WW Tanks	651120	Feb-1993	Aug-2008	180	\$ 992.72	992.72	992.72	992.72	992.72	992.72	992.72	992.72
919	Paint KRS Cleanwell	651120	Sep-1993	Aug-2008	180	\$ 1,528.01	1,528.01	1,528.01	1,528.01	1,528.01	1,528.01	1,528.01	1,528.01
943	Paint Hydrotreator # 9	651120	Jan-1994	Dec-2008	180	\$ 905.68	905.68	905.68	905.68	905.68	905.68	905.68	905.68
959	Hydrotreator # 10	651120	Jan-1996	Dec-2010	180	\$ 137.65	137.65	137.65	137.65	137.65	137.65	137.65	137.65
965	Paint Hydrotreator # 10	651120	Jan-1996	Dec-2010	180	\$ 685.80	685.80	685.80	685.80	685.80	685.80	685.80	685.80
979	Paint Hydrotreator # 3	651120	Jan-1996	Dec-2010	180	\$ 1,000.67	1,000.67	1,000.67	1,000.67	1,000.67	1,000.67	1,000.67	1,000.67
990	Paint Hydrotreator # 8	651120	Jan-1996	Dec-2010	180	\$ 1,131.92	1,131.92	1,131.92	1,131.92	1,131.92	1,131.92	1,131.92	1,131.92
1011	Paint Hydrotreator # 5	651120	Sep-1996	Aug-2011	180	\$ 1,004.87	1,004.87	1,004.87	1,004.87	1,004.87	1,004.87	1,004.87	1,004.87
1015	Paint Hydrotreator # 6	651120	Jan-1997	Dec-2011	180	\$ 1,076.39	1,076.39	1,076.39	1,076.39	1,076.39	1,076.39	1,076.39	1,076.39
1038	Paint Hydrotreator # 4	651120	Oct-1997	Sep-2012	180	\$ 1,244.41	1,244.41	1,244.41	1,244.41	1,244.41	1,244.41	1,244.41	1,244.41
1039	Paint Hydrotreator # 7	651120	Nov-1997	Oct-2012	180	\$ 1,281.93	1,281.93	1,281.93	1,281.93	1,281.93	1,281.93	1,281.93	1,281.93
		AWW	Bus.Unit	Object	Sub.								
		651120	120250	675050	23	Total	11,048.37	11,048.37	11,048.37	11,048.37	11,048.37	11,048.37	11,048.37
1090	Paint Hydrotreator # 1	651120	Dec-2000	Nov-2015	180	\$ 1,469.26	1,469.26	1,469.26	1,469.26	1,469.26	1,469.26	1,469.26	1,469.26
1103	Paint Hydrotreator # 2	651120	Dec-2000	Nov-2015	180	\$ 1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99
		AWW	Bus.Unit	Object	Sub.								
		651120	120250	675050	24	Total	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25
942	Paint RRS WW Tanks	651120	Aug-1994	Jul-2009	180	\$ 414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62
		AWW	Bus.Unit	Object	Sub.								
		651120	120251	675050	23	Total	414.62	414.62	414.62	414.62	414.62	414.62	414.62
818	Paint Parkers Mill Tank	672120	May-1992	Apr-2007	180	\$ 1,840.03	1,840.03	1,840.03	1,840.03	1,840.03	1,840.03	1,840.03	1,840.03
819	Paint Hall Tank	672120	Apr-1994	Aug-2008	180	\$ 505.71	505.71	505.71	505.71	505.71	505.71	505.71	505.71
846	Paint Mercer Road Tank	672120	May-1992	Apr-2007	180	\$ 3,209.04	3,209.04	3,209.04	3,209.04	3,209.04	3,209.04	3,209.04	3,209.04
917	Paint Cox Sireel Tank	672120	Sep-1993	Aug-2008	180	\$ 61.75	61.75	61.75	61.75	61.75	61.75	61.75	61.75
920	Paint Cox Sireel Tank	672120	Sep-1993	Aug-2008	180	\$ 2,093.03	2,093.03	2,093.03	2,093.03	2,093.03	2,093.03	2,093.03	2,093.03
1061	Blast & Paint Hume Road Tank	672120	Aug-1998	Jul-2013	180	\$ 2,149.90	2,149.90	2,149.90	2,149.90	2,149.90	2,149.90	2,149.90	2,149.90
1094	Repair Cox Street Tank	672120	Dec-2000	Nov-2015	180	\$ 416.66	416.66	416.66	416.66	416.66	416.66	416.66	416.66
1104	Repair York Sireel Tank	672120	Dec-2000	Nov-2015	180	\$ 276.13	276.13	276.13	276.13	276.13	276.13	276.13	276.13
1105	Paint Tales Creek Tank	672120	Feb-2005	Jan-2020	180	\$ 382.23	382.23	382.23	382.23	382.23	382.23	382.23	382.23
1106	Sadleville Standpipe Repairs	672120	Feb-2005	Jan-2020	180	\$ 148.44	148.44	148.44	148.44	148.44	148.44	148.44	148.44
50030635	Cox Street Tank Repairs	672120	Feb-2005	Jan-2020	180	\$ 189.97	189.97	189.97	189.97	189.97	189.97	189.97	189.97
		AWW	Bus.Unit	Object	Sub.								
		672120	120206	675050	24	Total	11,272.89	11,272.89	11,272.89	11,272.89	11,272.89	11,272.89	11,272.89
1043	Overhaul Travel Screens	613120	Nov-1997	Oct-2007	120	\$ 483.31	483.31	483.31	483.31	483.31	483.31	483.31	483.31
		AWW	Bus.Unit	Object	Sub.								
		613120	120250	675050	2120	Total	483.31	483.31	483.31	483.31	483.31	483.31	483.31

26,489.44	26,489.44	26,489.44	26,489.44	26,489.44	26,489.44	26,489.44	26,489.44	26,489.44	26,489.44	26,489.44	26,489.44	26,489.44	26,489.44
(809.76)	(809.76)	(809.76)	(809.76)	(809.76)	(809.76)	(809.76)	(809.76)	(809.76)	(809.76)	(809.76)	(809.76)	(809.76)	(809.76)
DIFF DUE Tr Village - see below													

Total Def. Maintenance
 Check "0"

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Lexington
CASE NO.: 2007-00143

Work Order No.	Description	Period		Amortization		Aug-2007	Sep-2007	Oct-2007	Nov-2007	Dec-2007
		Beginning	Ending	Months	Monthly Amount					
916	Paint KRS Clearwell	Sep-1993	Aug-2008	180	\$ 58.32	58.32	58.32	58.32	58.32	58.32
918	Paint KRS WW Tanks	Feb-1993	Aug-2008	180	\$ 992.72	992.72	992.72	992.72	992.72	992.72
919	Paint KRS Clearwell	Sep-1993	Dec-2008	180	\$ 1,528.01	1,528.01	1,528.01	1,528.01	1,528.01	1,528.01
943	Paint Hydrotreator # 9	Jan-1994	Dec-2010	180	\$ 905.68	905.68	905.68	905.68	905.68	905.68
959	Hydrotreator # 10	Jan-1996	Dec-2010	180	\$ 137.65	137.65	137.65	137.65	137.65	137.65
965	Paint Hydrotreator # 10	Jan-1996	Dec-2010	180	\$ 685.80	685.80	685.80	685.80	685.80	685.80
979	Paint Hydrotreator # 3	Jan-1996	Dec-2010	180	\$ 1,000.67	1,000.67	1,000.67	1,000.67	1,000.67	1,000.67
990	Paint Hydrotreator # 8	Jan-1996	Dec-2010	180	\$ 1,131.92	1,131.92	1,131.92	1,131.92	1,131.92	1,131.92
1011	Paint Hydrotreator # 5	Sep-1996	Aug-2011	180	\$ 1,004.87	1,004.87	1,004.87	1,004.87	1,004.87	1,004.87
1015	Paint Hydrotreator # 6	Jan-1997	Dec-2011	180	\$ 1,076.39	1,076.39	1,076.39	1,076.39	1,076.39	1,076.39
1038	Paint Hydrotreator # 4	Oct-1997	Sep-2012	180	\$ 1,244.41	1,244.41	1,244.41	1,244.41	1,244.41	1,244.41
1039	Paint Hydrotreator # 7	Nov-1997	Oct-2012	180	\$ 1,281.93	1,281.93	1,281.93	1,281.93	1,281.93	1,281.93
		Bus.Unit	Object	Sub.						
		120250	675050	23	Total	11,048.37	11,048.37	11,048.37	11,048.37	11,048.37
1090	Paint Hydrotreator #1	Dec-2000	Nov-2015	180	\$ 1,469.26	1,469.26	1,469.26	1,469.26	1,469.26	1,469.26
1103	Paint Hydrotreator #2	Dec-2000	Nov-2015	180	\$ 1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99
		Bus.Unit	Object	Sub.						
		120250	675050	24	Total	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25
942	Paint RRS WW Tanks	Aug-1994	Jul-2009	180	\$ 414.62	414.62	414.62	414.62	414.62	414.62
		Bus.Unit	Object	Sub.						
		120251	675050	23	Total	414.62	414.62	414.62	414.62	414.62
818	Paint Parkers Mill Tank	May-1992	Apr-2007	180	\$ 1,840.03	1,840.03	1,840.03	1,840.03	1,840.03	1,840.03
819	Paint Hall Tank	Apr-1994	Aug-2008	180	\$ 505.71	505.71	505.71	505.71	505.71	505.71
846	Paint Mercer Road Tank	May-1992	Apr-2007	180	\$ 3,209.04	3,209.04	3,209.04	3,209.04	3,209.04	3,209.04
917	Paint Cox Street Tank	Sep-1993	Aug-2008	180	\$ 61.75	61.75	61.75	61.75	61.75	61.75
920	Paint Cox Street Tank	Sep-1993	Aug-2008	180	\$ 2,093.03	2,093.03	2,093.03	2,093.03	2,093.03	2,093.03
1061	Blast & Paint Hume Road Tank	Aug-1998	Jul-2013	180	\$ 2,149.90	2,149.90	2,149.90	2,149.90	2,149.90	2,149.90
1094	Repair Cox Street Tank	Dec-2000	Nov-2015	180	\$ 416.66	416.66	416.66	416.66	416.66	416.66
1104	Repair York Street Tank	Dec-2000	Nov-2015	180	\$ 276.13	276.13	276.13	276.13	276.13	276.13
1105	Paint Tales Creek Tank	Feb-2005	Jan-2020	180	\$ 382.23	382.23	382.23	382.23	382.23	382.23
1106	Sadieville Standpipe Repairs	Feb-2005	Jan-2020	180	\$ 148.44	148.44	148.44	148.44	148.44	148.44
50030635	Cox Street Tank Repairs	Bus.Unit	Object	Sub.						
		120206	675050	24	Total	6,223.82	6,223.82	6,223.82	6,223.82	6,223.82
1043	Overhaul Travel Screens	Nov-1997	Oct-2007	120	\$ 483.31	483.31	483.31	483.31	483.31	483.31
		Bus.Unit	Object	Sub.						
		120250	675050	2120	Total	483.31	483.31	483.31	483.31	483.31

Total Def. Maintenance
Check "0"

21,440.37 (809.76) 21,440.37 (809.76) 20,957.06 (809.76) 20,957.06 (809.76) 20,957.06 (809.76) 20,957.06 (4,806.43)

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Lexington
CASE NO: 2007-00143

KENTUCKY-AMERICAN WATER COMPANY
Deferred Maintenance Amortizations-Tri-Village
CASE NO: 2007-00143

Work Order No.	Description	AWW	Period		Amortization		Ending Amount	Aug-2007	Sep-2007	Oct-2007	Nov-2007	Dec-2007
			Beginning	Ending	Months	Monthly Amount						
50030636	Paint Long Ridge Tank	672120	Feb-2005	Jan-2020	180	\$ 809.76	\$ 809.76	809.76	809.76	809.76	809.76	809.76
50100567	Paint Sparta Tank	672120	Dec-2007	11/31/2022	180	\$ 722.22	\$ 722.62	0.00	0.00	0.00	0.00	722.22
		AWW	Bus.Unit	Object	Sub.		Total	809.76	809.76	809.76	809.76	1,531.98
		672120	123005	675050	24		Total Budget	809.76	809.76	809.76	809.76	1,531.98
								0.00	0.00	0.00	0.00	0.00
								809.76	809.76	809.76	809.76	1,531.98
50100566	Paint Owenion Tank	672120	Dec-2007	11/31/2022	180	\$ 1,711.11	\$ 1,711.31	0.00	0.00	0.00	0.00	1,711.11
50100561	Paint Fairground Tank	672120	Dec-2007	11/31/2022	180	\$ 1,563.33	\$ 1,563.63	0.00	0.00	0.00	0.00	1,563.33
		AWW	Bus.Unit	Object	Sub.		Total	0.00	0.00	0.00	0.00	3,274.44
		672120	123205	675050	24		Total Budget	0.00	0.00	0.00	0.00	3,274.44
								0.00	0.00	0.00	0.00	0.00
								0.00	0.00	0.00	0.00	3,274.44

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Lexington
CASE NO: 2007-00143

KENTUCKY-AMERICAN WATER COMPANY
Deferred Maintenance Amortizations-Tri-Village
CASE NO: 2007-00143

Work Order No.	Description	AWW	Period		Amortization Months	Monthly Amount	Ending Amount	Aug-2008	Sep-2008	Oct-2008	Nov-2008	Dec-2008	Total Forecasted Nov-2008	Total 2007
			Beginning	Ending										
50030636	Paint Long Ridge Tank	672120	Feb-2005	Jan-2020	180	\$ 809.76	\$ 809.76	809.76	809.76	809.76	809.76	809.76	9,717.12	9,717.12
50100567	Paint Sparta Tank	672120	Dec-2007	11/31/2022	180	\$ 722.22	\$ 722.62	722.22	722.22	722.22	722.22	722.22	8,666.67	722.22
		AWW	Bus.Unit	Object	Sub.		Total	1,531.98	1,531.98	1,531.98	1,531.98	1,531.98	18,383.79	10,439.34
		672120	123005	675050	24	Total	Budget	1,531.98	1,531.98	1,531.98	1,531.98	1,531.98	18,383.79	10,439.34
								0.00	0.00	0.00	0.00	0.00	0.00	0.00
								1,531.98	1,531.98	1,531.98	1,531.98	1,531.98	18,383.79	10,439.34
50100566	Paint Owenion Tank	672120	Dec-2007	11/31/2022	180	\$ 1,711.11	\$ 1,711.31	1,711.11	1,711.11	1,711.11	1,711.11	1,711.11	20,533.33	1,711.11
50100561	Paint Fairground Tank	672120	Dec-2007	11/31/2022	180	\$ 1,563.33	\$ 1,563.93	1,563.33	1,563.33	1,563.33	1,563.33	1,563.33	18,760.00	1,563.33
		AWW	Bus.Unit	Object	Sub.		Total	3,274.44	3,274.44	3,274.44	3,274.44	3,274.44	39,293.33	3,274.44
		672120	123205	675050	24	Total	budget	3,274.44	3,274.44	3,274.44	3,274.44	3,274.44	39,293.33	3,274.44
								0	0	0	0	0	0	0
								3,274.44	3,274.44	3,274.44	3,274.44	3,274.44	39,293.33	3,274.44
								57,677.12						13,713.79

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Lexington
CASE NO: 2007-00143

Work Order No.	Description	AWW	Amortization				Total 2008
			Beginning Period	Ending Period	Months	Monthly Amount	
916	Paint KRS Cleanwell	651120	Sep-1993	Aug-2008	180	\$ 58.32	\$ 58.32
918	Paint KRS WAW Tanks	651120	Feb-1993	Aug-2008	180	\$ 992.72	\$ 992.72
919	Paint KRS Cleanwell	651120	Sep-1993	Aug-2008	180	\$ 1,528.01	\$ 1,528.01
943	Paint Hydrotreator # 9	651120	Jan-1994	Dec-2008	180	\$ 905.68	\$ 905.68
959	Hydrotreator # 10	651120	Jan-1995	Dec-2010	180	\$ 137.65	\$ 137.65
965	Paint Hydrotreator # 10	651120	Jan-1996	Dec-2010	180	\$ 685.80	\$ 685.80
979	Paint Hydrotreator # 3	651120	Jan-1996	Dec-2010	180	\$ 1,000.67	\$ 1,000.67
990	Paint Hydrotreator # 8	651120	Jan-1996	Dec-2010	180	\$ 1,131.92	\$ 1,131.92
1011	Paint Hydrotreator # 5	651120	Sep-1996	Aug-2011	180	\$ 1,004.87	\$ 1,004.87
1015	Paint Hydrotreator # 6	651120	Jan-1997	Dec-2011	180	\$ 1,076.39	\$ 1,076.39
1038	Paint Hydrotreator # 4	651120	Oct-1997	Sep-2012	180	\$ 1,244.41	\$ 1,244.41
1039	Paint Hydrotreator # 7	651120	Nov-1997	Oct-2012	180	\$ 1,281.93	\$ 1,281.93
		AWW	Bus. Unit	Object	Sub.		0.00
		651120	120250	675050	23	Total	122,264.24
1090	Paint Hydrotreator #1	651120	Dec-2000	Nov-2015	180	\$ 1,469.26	\$ 1,469.26
1103	Paint Hydrotreator#2	651120	Dec-2000	Nov-2015	180	\$ 1,800.99	\$ 1,800.99
		AWW	Bus. Unit	Object	Sub.		0.00
		651120	120250	675050	24	Total	38,243.00
942	Paint RRS WAW Tanks	651120	Aug-1994	Jul-2009	180	\$ 414.62	\$ 414.62
		AWW	Bus. Unit	Object	Sub.		0.00
		651120	120251	675050	23	Total	4,975.44
818	Paint Parkers Mill Tank	672120	May-1992	Apr-2007	180	\$ 1,840.03	\$ 1,840.03
819	Paint Hall Tank	672120	Apr-1994	Aug-2008	180	\$ 505.71	\$ 505.71
846	Paint Mercer Road Tank	672120	May-1992	Apr-2007	180	\$ 3,209.04	\$ 3,209.04
917	Paint Cox Street Tank	672120	Sep-1993	Aug-2008	180	\$ 61.75	\$ 61.75
920	Paint Cox Street Tank	672120	Sep-1993	Aug-2008	180	\$ 2,093.03	\$ 2,093.03
1061	Blast & Paint Hume Road Tank	672120	Aug-1998	Jul-2013	180	\$ 2,149.90	\$ 2,149.90
1094	Repair Cox Street Tank	672120	Dec-2000	Nov-2015	180	\$ 416.66	\$ 416.66
1104	Repair York Street Tank	672120	Dec-2000	Nov-2015	180	\$ 276.13	\$ 276.13
1105	Paint Tales Creek Tank	672120	Feb-2005	Jan-2020	180	\$ 382.23	\$ 382.23
1105	Sadieville Standpipe Repairs	672120	Feb-2005	Jan-2020	180	\$ 148.44	\$ 148.44
60030635	Cox Street Tank Repairs	672120	Feb-2005	Jan-2020	180	\$ 189.97	\$ 189.97
		AWW	Bus. Unit	Object	Sub.		0.00
		672120	120206	675050	24	Total	64,043.88
1043	Overhaul Travel Screens	613120	Nov-1997	Oct-2007	120	\$ 483.31	\$ 483.31
		AWW	Bus. Unit	Object	Sub.		0.00
		613120	120250	675050	2120	Total	0.00

Total Def. Maintenance 230,526.56
Check "0" 172,957.22
57,569.34

176		184		160		Total		Total by person		Dollars												AWW		District		
Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Hours	Oct-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Total	AWW	Acct	District	
2	159	166	144	1872	2	2,979	3,275	2,979	2,979	3,137	2,979	3,255	2,979	3,117	3,137	2,979	3,255	2,999	3,117	3,275	59	61	712	184100	Central	
7	18	18	18	2175	178	178	178	178	178	178	178	178	178	178	178	178	178	178	178	178	178	153	2,940	37,034	673200	Central
3	3	3	3	208	354	354	354	354	354	354	354	354	354	354	354	354	354	354	354	354	374	344	4,338	184100	Central	
3	3	3	3	2250	94	94	94	94	94	94	94	94	94	94	94	94	94	94	94	94	94	97	1,127	184100	Central	
13	13	13	13	2250	3,141	3,453	3,141	3,141	3,286	3,307	3,141	3,432	3,141	3,286	3,307	3,141	3,432	3,141	3,286	3,307	3,453	3,100	39,043	673200	Central	
6	6	6	6	2080	3,892	4,251	3,892	3,892	4,227	4,202	3,892	4,227	3,892	4,227	4,202	3,892	4,227	4,202	4,227	4,202	4,400	3,555	4,506	673200	Central	
6	6	6	6	2080	5,478	5,976	5,478	5,478	5,948	5,908	5,478	5,948	5,478	5,948	5,908	5,478	5,948	5,908	5,478	5,948	5,908	124	1,564	650000	Central	
29	29	29	29	2080	958	1,071	958	958	1,071	1,071	958	1,071	958	1,071	1,071	958	1,071	1,071	958	1,071	1,110	952	69,317	184100	Central	
30	30	30	30	2080	485	529	485	485	529	530	485	529	485	529	530	485	529	485	529	530	547	477	6,184	184100	Owenton	
11	11	11	11	2008	2,098	2,337	2,098	2,098	2,296	2,172	2,098	2,296	2,098	2,296	2,172	2,098	2,296	2,098	2,296	2,172	2,655	2,655	25,804	662200	Owenton	
12	12	12	12	2080	4,675	5,121	4,675	4,675	5,069	5,069	4,675	5,069	4,675	5,069	5,069	4,675	5,069	4,675	5,069	5,069	5,299	4,608	59,237	650000	Central	
161	166	166	166	2044	7,268	7,980	7,268	7,268	7,915	7,866	7,268	7,915	7,268	7,915	7,866	7,268	7,915	7,268	7,915	8,259	7,177	92,263	640000	Central		
6	6	6	6	2080	163	163	163	163	163	163	163	163	163	163	163	163	163	163	163	163	163	169	2,000	184100	Central	
176	176	176	176	2080	3,661	4,009	3,661	3,661	3,835	3,835	3,661	3,835	3,661	3,835	3,835	3,661	3,835	3,661	3,835	3,835	4,009	3,608	45,445	662200	Central	
46	46	46	46	2643	1,373	1,438	1,373	1,373	1,438	1,438	1,373	1,438	1,373	1,438	1,438	1,373	1,438	1,373	1,438	1,438	1,504	1,286	16,454	662200	Central	
170	178	178	178	2016	3,813	4,163	3,813	3,813	4,116	3,946	3,813	4,116	3,813	4,116	4,116	3,813	4,116	3,813	4,116	4,116	4,309	3,753	48,260	184100	Central	
6	6	6	6	2080	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	145	121	1,532	660000	Central	
0	0	0	0	2080	3,888	4,258	3,888	3,888	4,258	4,073	3,888	4,258	3,888	4,258	4,073	3,888	4,258	3,888	4,258	4,073	4,258	3,832	48,261	642100	Central	
176	184	184	184	2080	555	555	555	555	555	555	555	555	555	555	555	555	555	555	555	555	555	539	6,717	642100	Central	
9	9	9	9	2345	2,78	2,78	2,78	2,78	2,78	2,78	2,78	2,78	2,78	2,78	2,78	2,78	2,78	2,78	2,78	2,78	312	539	2,517	642100	Central	
35	37	37	37	24	556	605	556	556	556	556	556	556	556	556	556	556	556	556	556	556	605	541	6,848	184100	Central	
2	2	2	2	2248	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	49	51	580	184100	Central	
141	147	147	147	2175	2,190	2,402	2,190	2,190	2,268	2,304	2,190	2,402	2,190	2,268	2,304	2,190	2,402	2,190	2,268	2,304	2,402	2,164	27,230	903200	Central	
7	7	7	7	2080	147	147	147	147	147	147	147	147	147	147	147	147	147	147	147	147	147	127	1,745	903200	Central	
18	18	18	18	208	335	355	335	335	335	335	335	335	335	335	335	335	335	335	335	335	355	327	4,115	184100	Central	
2	2	2	2	2248	59	59	59	59	59	59	59	59	59	59	59	59	59	59	59	59	59	61	712	184100	Central	
159	166	166	166	2175	2,979	3,275	2,979	2,979	3,117	3,137	2,979	3,275	2,979	3,117	3,137	2,979	3,275	2,979	3,117	3,275	3,275	2,940	37,034	673200	Central	
18	18	18	18	208	178	178	178	178	178	178	178	178	178	178	178	178	178	178	178	178	178	153	2,106	673200	Central	
1	1	1	1	2248	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	31	356	184100	Central	
14	14	14	14	2248	3,137	3,275	3,137	3,137	3,275	3,275	3,137	3,275	3,137	3,275	3,275	3,137	3,275	3,137	3,275	3,275	3,275	2,940	37,034	902200	Central	
0	0	0	0	2080	355	385	355	355	355	355	355	355	355	355	355	355	355	355	355	355	385	368	4,629	902200	Central	
176	184	184	184	2080	4,497	4,925	4,497	4,497	4,877	4,877	4,497	4,877	4,497	4,877	4,877	4,497	4,877	4,497	4,877	4,877	5,099	4,434	56,990	640000	Central	
0	0	0	0	2080	3,637	4,203	3,637	3,637	4,020	4,020	3,637	4,020	3,637	4,020	4,020	3,637	4,020	3,637	4,020	4,020	4,203	3,782	47,635	642100	Central	
18	18	18	18	2345	548	548	548	548	548	548	548	548	548	548	548	548	548	548	548	548	548	532	6,632	642100	Central	
9	9	9	9	2248	548	548	548	548	548	548	548	548	548	548	548	548	548	548	548	548	548	532	2,485	642100	Central	
0	0	0	0	2080	3,597	3,939	3,597	3,597	3,768	3,768	3,597	3,939	3,597	3,768	3,768	3,597	3,939	3,597	3,768	3,768	3,939	3,545	44,653	642100	Central	
18	18	18	18	2345	514	514	514	514	514	514	514	514	514	514	514	514	514	514	514	514	514	469	6,218	642100	Central	
30	30	30	30	2200	495	529	495	495	529	530	495	529	495	529	530	495	529	495	529	530	547	477	2,330	642100	Central	
146	153	153	153	2200	2,371	2,578	2,371	2,371	2,578	2,578	2,371	2,578	2,371	2,578	2,578	2,371	2,578	2,371	2,578	2,578	2,702	2,349	30,185	662200	Owenton	
11	11	11	11	2200	256	256	256	256	256	256	256	256	256	256	256	256	256	256	256	256	256	230	3,142	662200	Owenton	
18	18	18	18	208	335	335	335	335	335	335	335	335	335	335	335	335	335	335	335	335	335	327	4,115	184100	Central	
2	2	2	2	2248	59	59	59	59	59	59	59	59	59	59	59	59	59	59	59	59	59	61	712	184100	Central	
159	166	166	166	2175	2,979	3,275	2,979	2,979	3,117	3,137	2,979	3,275	2,979	3,117	3,137	2,979	3,275	2,979	3,117	3,275	3,275	2,940	37,034	673200	Central	
7	7	7	7	2175	178	178	178	178	178	178	178	178	178	178	178	178	178	178	178	178	178	153	2,106	673200	Central	

176	184	160	Hours Sop-08	Hours Oct-08	Hours Nov-08	Hours Dec-07	Dollars Jan-08	Dollars Feb-08	Dollars Mar-08	Dollars Apr-08	Dollars May-08	Dollars Jun-08	Dollars Jul-08	Dollars Aug-08	Dollars Sep-08	Dollars Oct-08	Dollars Nov-08	Total	AWW Acct	District	
176	184	160	2	2	2	59	3,275	3,137	2,979	3,117	3,157	2,979	3,255	2,999	3,117	3,275	2,940	61	712	184100	
155	166	144	1672	178	178	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	37,034	673200	Central
176	184	160	2	2	2	36	3,287	3,252	3,103	3,402	3,252	3,103	3,402	3,252	3,103	3,402	2,953	37	2,106	673200	Central
176	184	160	2080	2080	2080	3,484	3,661	3,494	3,627	3,494	3,661	3,494	3,627	3,494	3,661	3,494	3,627	3,445	43,381	642100	Central
16	16	15	193	489	489	531	468	468	468	468	468	468	468	468	468	468	468	468	6,040	642100	Central
9	0	15	72	2345	499	250	250	250	250	250	250	250	250	250	250	250	250	281	2,263	642100	Central
29	29	25	331	699	699	777	750	750	750	750	750	750	750	750	750	750	750	697	8,767	184100	Central
147	155	135	1749	3,640	3,640	4,011	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	46,330	920000	Central
30	31	27	353	541	578	522	541	541	541	541	541	541	541	541	541	541	541	521	6,740	184100	Elk Lake
146	153	133	1727	2,584	2,584	2,584	2,584	2,584	2,584	2,584	2,584	2,584	2,584	2,584	2,584	2,584	2,584	2,584	32,977	662200	Elk Lake
28	25	23	300	700	728	700	728	728	728	728	728	728	728	728	728	728	728	666	6,593	662200	Elk Lake
176	184	160	2080	5,492	5,492	5,492	5,492	5,492	5,492	5,492	5,492	5,492	5,492	5,492	5,492	5,492	5,492	5,413	69,562	184100	Central
30	31	27	353	546	493	510	547	510	547	510	547	510	547	510	547	510	547	492	6,359	184100	Central
146	153	133	1727	2,446	2,464	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,446	2,423	31,112	665200	Central
33	30	27	359	782	792	844	765	847	737	737	737	737	737	737	737	737	737	737	9,693	665200	Central
30	31	27	353	420	406	420	450	420	450	420	450	420	450	420	450	420	450	405	5,235	184100	Tri Village
146	153	133	1727	2,014	2,029	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	2,014	1,995	25,614	903200	Tri Village
4	4	4	4	87	87	87	87	87	87	87	87	87	87	87	87	87	87	90	1,068	903200	Tri Village
30	31	27	353	574	574	574	574	574	574	574	574	574	574	574	574	574	574	518	6,684	184100	Tri Village
145	153	133	1727	2,576	2,594	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,576	2,551	32,753	662200	Tri Village
28	25	23	300	695	695	723	695	748	661	605	605	719	719	661	605	605	719	661	8,531	662200	Tri Village
47	50	44	563	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,293	1,293	1,337	1,293	1,293	1,293	1,337	1,176	14,882	184100	Tri Village
129	134	116	1517	3,461	3,177	3,177	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,461	3,101	40,098	660000	Tri Village
176	184	160	2080	3,837	4,203	3,837	4,203	3,837	4,203	3,837	4,203	3,837	4,203	3,837	4,203	3,837	4,203	3,782	47,655	642100	Central
18	16	15	193	548	583	583	514	514	583	514	583	514	583	514	583	514	583	532	6,632	642100	Central
176	184	160	2080	3,888	4,258	3,888	4,258	3,888	4,258	3,888	4,258	3,888	4,258	3,888	4,258	3,888	4,258	3,832	48,261	642100	Central
16	16	15	193	555	580	521	590	521	590	521	590	521	590	521	590	521	590	539	6,717	642100	Central
35	37	32	418	556	556	556	539	588	572	572	572	572	572	572	572	572	572	605	6,948	184100	Central
2	2	2	24	49	49	49	49	49	49	49	49	49	49	49	49	49	49	51	590	184100	Central
141	147	128	1662	2,190	2,402	2,190	2,206	2,206	2,288	2,206	2,304	2,190	2,402	2,190	2,304	2,402	2,164	27,230	903200	Central	
7	5	5	71	147	147	147	147	147	147	147	147	147	147	147	147	147	147	127	1,745	903200	Central
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	640000			Central
176	184	160	2080	3,375	3,697	3,375	3,375	3,375	3,659	3,659	3,659	3,493	3,825	3,493	3,659	3,659	3,493	3,326	42,762	640000	Central
176	184	160	2080	3,315	3,630	3,315	3,315	3,472	3,472	3,472	3,472	3,315	3,630	3,315	3,472	3,472	3,315	3,267	41,148	184100	Central
17	15	14	181	444	444	444	414	473	414	473	414	444	473	414	473	414	444	429	5,370	184100	Central
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				Central
176	184	160	2080	3,315	3,630	3,315	3,315	3,472	3,472	3,472	3,472	3,315	3,630	3,315	3,472	3,472	3,315	3,267	41,148	184100	Central
8	8	7	95	237	237	237	237	237	237	237	237	237	237	237	237	237	237	214	2,818	184100	Central
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				Central
16	16	16	208	335	335	335	335	335	335	335	335	335	335	335	335	335	335	327	4,115	184100	Central
2	2	2	24	59	59	59	59	59	59	59	59	59	59	59	59	59	59	61	712	184100	Central
158	166	144	1872	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,979	2,940	37,034	673200	Central
7	6	5	71	178	178	178	178	178	178	178	178	178	178	178	178	178	178	153	2,106	673200	Central
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				Central
176	184	160	2080	3,980	4,359	3,980	3,980	3,980	3,980	3,980	4,316	4,119	4,512	4,119	4,316	4,119	4,512	3,923	50,431	642100	Tri Village
11	10	9	99	355	355	355	355	355	355	355	355	355	355	355	355	355	355	331	3,616	642100	Tri Village
30	31	27	353	552	552	552	552	552	552	552	552	552	552	552	552	552	552	532	6,678	184100	Tri Village
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				Central
33	30	27	359	857	914	857	914	857	914	857	914	857	914	857	914	857	914	758	10,465	903200	Central
35	37	32	418	820	820	753	753	753	753	753	753	753	753	753	753	753	753	734	9,288	184100	Central
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				Central
141	147	128	1662	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,969	2,936	36,930	676200	Central
17	15	14	181	489	489	489	465	465	465	465	465	465	465	465	465	465	465	482	6,033	676200	Central
173	180	156	2037	4,927	4,927	4,927	4,927	4,927	4,927	4,927	4,927	4,927	4,927	4,927	4,927	4,927	4,927	4,822	62,256	184100	Central
3	4	4	43	90	90	90	90	90	90	90	90	90	90	90	90	90	90	124	1,314	660000	Central
56	59	51	666	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,240	16,010	184100	Central
120	125	109	1414	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,678	2,650	33,991	650000	Central

Central	Alpha	Date	Salary/Hourly	Description	Start	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Total	Base Pay	Variance	Adjustment	
Kentucky American Water Defined Contribution Plan																						
Central	Address																					
50031669	Hazlett, Luis W	6/12/2001	4,969	Treatment Plant Op-3rd Shift	6/12/2001	5,091	4,478	4,478	4,408	4,940	4,871	4,443	5,126	4,408	5,010	4,613	4,910	57,485	46201	8,234	184.80	
50031670	Fields, Christopher M	6/12/2001	3,551	Utility	6/12/2001	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	43,987	41149	2,838	147.95
50048798	Alexander, Darrell W.	9/23/2002	3,963	CREW LEADER	9/23/2002	4,295	3,984	3,984	3,931	4,160	4,088	3,653	4,327	3,931	4,160	4,295	3,897	40,014	43381	5,633	295.73	
50092542	Fleming, Gabriel T.	12/20/2002	3,963	CREW LEADER	12/20/2002	4,295	3,984	3,984	3,931	4,160	4,088	3,653	4,327	3,931	4,160	4,295	3,897	40,014	43381	5,633	295.73	
50094522	Young Jr., Gary W.	1/6/2003	3,729	Meter Reader	1/6/2003	3,857	3,750	3,750	3,699	3,928	3,857	3,422	4,074	3,699	3,928	4,074	3,699	3,857	46,133	41149	4,984	201.68
50098253	Mosby, Erik L.	7/10/2003	3,551	Meter Reader	7/10/2003	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	41,149	41149	2,816	147.95
50094039	Pollack, Donald L.	9/22/2003	3,551	Utility	9/22/2003	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	41,149	41149	2,816	147.95
50104598	Smither, William J.	9/29/2003	3,551	Utility	9/29/2003	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	41,149	41149	2,816	147.95
50154874	Houston, Ern G.	7/19/2004	3,551	Meter Reader	7/19/2004	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	41,149	41149	2,816	147.95
50173103	Arvin, William P.	11/1/2004	3,551	Meter Reader	11/1/2004	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	41,149	41149	2,816	147.95
50172172	Smith, Stephen W.	11/1/2004	3,551	Meter Reader	11/1/2004	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	41,149	41149	2,816	147.95
50176659	Vaughn, Jonathan T.	11/29/2004	4,056	Clerk Ops (R)	11/29/2004	4,386	4,113	4,113	4,027	4,386	4,309	3,851	4,443	4,027	4,386	4,443	4,113	4,386	40,559	41149	10,416	550.99
50187280	Bull, Hope Y.	1/17/2005	3,729	Meter Reader	1/17/2005	4,045	3,750	3,750	3,699	3,928	3,857	3,422	4,074	3,699	3,928	4,074	3,699	3,857	46,133	41149	4,984	201.68
50187318	Lynch, William L.	1/18/2005	4,554	TREATMENT PLT OPER RELIEF	1/18/2005	4,638	4,078	4,078	4,016	4,501	4,430	4,048	4,648	4,016	4,501	4,648	4,305	4,648	52,360	43665	8,415	401.78
50189938	Clark, Nathan A.	1/20/2005	4,255	Maintenance Technician II	1/20/2005	4,609	4,288	4,288	4,221	4,522	4,453	4,048	4,609	4,221	4,522	4,609	4,221	4,522	53,744	43665	344.64	171.79
50192332	Merriman, Randy T.	2/14/2005	3,551	Utility	2/14/2005	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	43,987	41149	2,816	147.95
50193007	Hurley, Tori L.	2/15/2005	3,729	Meter Reader	2/15/2005	4,045	3,750	3,750	3,699	3,928	3,857	3,422	4,074	3,699	3,928	4,074	3,699	3,857	46,133	41149	4,984	201.68
50198705	Bliss, Richard B.	3/14/2005	4,443	Treatment Plant Op-3rd Shift	3/14/2005	4,813	4,478	4,478	4,408	4,663	4,593	4,143	4,848	4,408	4,663	4,813	4,443	4,663	54,978	46218	6,717	352.64
50205602	Maggard, Michael D.	5/22/2005	4,255	Maintenance Technician I	5/22/2005	4,609	4,288	4,288	4,221	4,522	4,453	4,048	4,609	4,221	4,522	4,609	4,221	4,522	52,650	46218	6,432	337.70
50258638	Jolly, Scarlett Y.	1/16/2006	3,729	Meter Reader	1/16/2006	4,045	3,750	3,750	3,699	3,928	3,857	3,422	4,074	3,699	3,928	4,074	3,699	3,857	46,133	41149	4,984	201.68
50287233	Scott, Ronnie J.	3/8/2006	3,551	Utility	3/8/2006	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	43,987	41149	2,816	147.95
50288700	Kinley, Victor E.	3/27/2006	3,551	Utility	3/27/2006	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	43,987	41149	2,816	147.95
50288705	Young, Richard A.	4/10/2006	3,551	Utility	4/10/2006	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	43,987	41149	2,816	147.95
50272970	Riggs, Barrett W.	4/10/2006	3,551	Utility	4/10/2006	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	43,987	41149	2,816	147.95
50266502	Archer, Anthony T.	8/28/2008	3,729	Meter Reader	8/28/2008	4,045	3,750	3,750	3,699	3,928	3,857	3,422	4,074	3,699	3,928	4,074	3,699	3,857	46,133	41149	4,984	201.68
50303138	Gray, Michael D.	10/2/2008	4,365	Treatment Plant Op/Util-2nd Shift	10/2/2008	4,751	4,420	4,420	4,351	4,602	4,534	4,085	4,785	4,351	4,602	4,751	4,314	4,602	54,287	47635	6,652	340.20
50323171	Hall, Erik J.	1/17/2007	3,551	Utility	1/17/2007	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	43,987	41149	2,816	147.95
50328953	Simpson, Donald S.	1/29/2007	3,750	Utility	1/29/2007	3,866	3,750	3,750	3,699	3,928	3,857	3,422	4,074	3,699	3,928	4,074	3,699	3,857	46,516	41149	5,376	261.93
50328959	Ryan, Joshua D.	1/30/2007	3,551	Utility	1/30/2007	3,667	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	43,987	41149	2,816	147.95
12000991	Vacancy 71		2,941	TREATMENT PLANT OPERATOR / I		3,203	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	34,078	48281	6,717	352.64
12000993	Vacancy 91		2,941	Field Service Records Clerk		3,203	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	2,941	34,078	48281	6,717	352.64
12009989	Vacancy 89 (Ken Roney)		4,875	Treatment Plant Operator		5,255	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	4,865	55,051	46218	8,843	464.28
			127,070			137,011	126,102	124,879	124,879	132,545	131,348	125,769	137,928	124,701	133,414	136,530	124,758	1,562,051	1,401,503	8,428.78	73.579	
			744			787	728	741	741	805	789	770	837	763	813	834	720	9,354	82,008	702.40	40.00	
Tn Village																						
12007384	Castleman, Lee E.	8/1/2001	3,510	Sr. Operations Generalist	8/1/2001	3,783	3,536	3,536	3,484	3,601	3,748	3,633	3,943	3,560	3,854	3,916	3,439	3,639	44,228	36382	7,866	412.94
12007337	True, Angela K.	8/1/2001	2,521	Clerk Ops (R)	8/1/2001	2,753	2,521	2,521	2,521	2,730	2,730	2,810	2,850	2,610	2,730	2,850	2,490	2,639	31,917	30849	1,066	56.07
12007378	Tudor, Paul E.	8/1/2001	3,809	Operations Generalist	8/1/2001	4,104	3,836	3,836	3,780	4,123	4,068	3,941	4,248	3,884	4,181	4,248	3,730	4,078	47,978	39447	8,531	447.89
12009988	Vacancy 88		4,335	Prod Tech Maint		4,359	3,990	3,990	4,335	4,683	4,683	4,487	4,879	4,450	4,720	4,879	4,254	4,647	50,431	50,431	3,610	189.84
			14,174			15,000	13,872	14,121	14,121	15,338	15,227	14,972	15,948	14,524	15,485	15,834	13,913	178,170	157,089	1,087.74	82.47	
Owenton																						
50237869	Callan, Anthony R.	9/15/2005	3,510	Production Technician	9/15/2005	3,690	3,148	3,148	3,122	3,585	3,585	3,232	3,726	3,205	3,638	3,638	3,154	3,461	36,320	36,320	(1,000.80)	
50237860	Clifton, David B.	9/15/2005	3,551	Production Technician	9/15/2005	3,778	3,531	3,531	3,460	3,787	3,744	3,625	3,938	3,576	3,850	3,850	3,232	3,435	41,348	36,320	5,028	263.95
50237868	Dempsey, Stephen M.	9/15/2005	3,551	Sr. Operations Generalist	9/15/2005	3,849	3,122	3,122	2,849	3,081	3,081	2,949	3,232	2,923	3,117	3,117	2,701	2,912	41,177	36,320	4,857	231.09
50237864	Kincaid, Terry Rd.	9/15/2005	3,122	Sr. Operations Generalist	9/15/2005	3,395	3,148	3,148	3,122	3,373	3,373	3,232	3,514	3,205	3,400	3,514	3,084	3,462	38,520	36,320	2,200	(11.09)
50237862	Orbanen, Bobby E.	9/15/2005	3,122	Production Technician	9/15/2005	3,395	3,148	3,148	3,122	3,373	3,373	3,232	3,514	3,205								

American Water

Allocation Percentages of Estimated FAS 106 Costs Before Purchase Accounting and Retiree Contributions
Fiscal Years 2007 - 2011

Retiree Welfare Plan: Annual Valuation

Using data collected as of July 1, 2005

Does not include \$500 VEBA for AWW Union employees

COMPANY	FAS 106 Cost Allocation %**	2006	2007	2008	2009	2010	2011
AMERICAN WATER WORKS COMPANY	0.40%	102,321	94,400	86,400	79,200	72,000	65,200
AMERICAN WATER SERVICES (AAET, L.P.)	0.58%	148,365	136,880	125,280	114,840	104,400	94,540
AMERICAN WATER SERVICES (Corp)	0.02%	5,116	4,720	4,320	3,960	3,600	3,260
AMERICAN WATER RESOURCES	0.01%	2,558	2,360	2,160	1,980	1,800	1,630
AMERICAN WATER WORKS COMPANY (Parent Division)		0	0	0	0	0	0
AWW SERVICE COMPANY							
Voorhees	4.61%	1,179,249	1,087,960	995,760	912,780	829,800	751,430
Bellefonte, IL Lab (R)	0.39%	99,763	92,040	84,240	77,220	70,200	63,570
Hershey, PA Data Center (W)	0.11%	28,138	25,960	23,760	21,780	19,800	17,930
New England (K)	0.00%	0	0	0	0	0	0
Richmond, IN Data Center (H)	0.10%	25,580	23,600	21,600	19,800	18,000	16,300
Western (L)	0.27%	69,067	63,720	58,320	53,460	48,600	44,010
Haddon Heights IS	0.04%	10,232	9,440	8,640	7,920	7,200	6,520
Northeast Region	0.80%	204,642	188,800	172,800	158,400	144,000	130,400
Southeast Region	2.31%	590,904	545,160	498,960	457,380	415,800	376,530
Indiana Region	0.06%	15,348	14,160	12,960	11,880	10,800	9,780
Illinois Region	1.51%	386,262	356,360	326,160	298,980	271,800	246,130
Alton, IL Call Center	0.25%	63,951	59,000	54,000	49,500	45,000	40,750
Shared Services	1.18%	301,847	278,480	254,880	233,640	212,400	192,340
Pennsacola Call Center	0.02%	5,116	4,720	4,320	3,960	3,600	3,260
ITS	1.19%	304,405	280,840	257,040	235,620	214,200	193,970
Shared Services	<u>0.40%</u>	<u>102,321</u>	<u>94,400</u>	<u>86,400</u>	<u>79,200</u>	<u>72,000</u>	<u>65,200</u>
Total AWWs	13.24%	3,386,824	3,124,640	2,859,840	2,621,520	2,383,200	2,158,120
NORTHEAST REGION							
LONG ISLAND	2.78%	711,131	656,080	600,480	550,440	500,400	453,140
NEW JERSEY - AM	<u>11.39%</u>	<u>2,913,590</u>	<u>2,688,040</u>	<u>2,460,240</u>	<u>2,255,220</u>	<u>2,050,200</u>	<u>1,856,570</u>
Total Northeast Region	14.17%	3,624,721	3,344,120	3,060,720	2,805,660	2,550,600	2,309,710
Kentucky American Water 2007 Annual Business Plan Line 14 - OPEBS							
SOUTHEAST REGION							
KENTUCKY - AM	3.07%	785,313	585,000	548,600	512,200	475,800	442,000
MARYLAND - AM	0.40%	102,321	94,400	86,400	79,200	72,000	65,200
PENNSYLVANIA - AM	23.65%	6,049,728	5,581,400	5,108,400	4,682,700	4,257,000	3,854,950
TENNESSEE - AM	3.34%	854,380	788,240	721,440	661,320	601,200	544,420
VIRGINIA - AM - EASTERN DISTRICT	0.13%	33,254	30,680	28,080	25,740	23,400	21,190
VIRGINIA - AM	1.94%	496,257	457,840	419,040	384,120	349,200	316,220
WEST VIRGINIA - AM	8.35%	<u>2,135,950</u>	<u>1,970,600</u>	<u>1,803,600</u>	<u>1,653,300</u>	<u>1,503,000</u>	<u>1,361,050</u>
Total Southeast Region	40.88%	10,457,204	9,508,160	8,715,560	7,998,580	7,281,600	6,605,030
KY							
Expense per Month		65,443	48,750	45,717	42,683	39,650	36,833
Cap%	18.41%	12,048	8,975	8,416	7,858	7,300	6,781
Budget Expense/month		53,395	<u>39,775</u>	<u>37,300</u>	34,825	32,350	30,052
		640,737	477,302	447,603	417,904	388,205	360,628
	PBOP	505,100	477,302	447,603	417,904	388,205	360,628

Kentucky American Water Company
GROUP INSURANCE-ATTRITION YEAR
Attrition year November 2008
estimated increase 8%

	BILLING DETERMINANT COVERAGE	RATES EFFECTIVE 3/31/2007	PREMIUM
<u>ACTIVE EMPLOYEES</u>			
<u>LIFE INSURANCE</u>			
(1)	LIFE - BASIC (NON-BARGAINING)	4,179,738	\$0 194
(2)	LIFE - BASIC (BARGAINING)	4,563,424	0 194
(3)	A D & D (\$10,000 COVERAGE PER EMPLOYEE)	930,000	0 022
(4)	A D & D. (NON-BARGAINING)	440,000	0 022
(5)	LIFE - VOLUNTARY UNDER 30		0 06
(6)	LIFE - VOLUNTARY UNDER 30-34		0 08
(7)	LIFE - VOLUNTARY UNDER 35-39		0 10
(8)	LIFE - VOLUNTARY UNDER 40-44		0 12
(9)	LIFE - VOLUNTARY UNDER 45-49		0 19
(10)	LIFE - VOLUNTARY UNDER 50-54		0 32
(11)	LIFE - VOLUNTARY UNDER 55-59		0 59
(12)	LIFE - VOLUNTARY UNDER 60-64		0 75
(13)	LIFE - VOLUNTARY UNDER 65-69		1 37
(14)	LIFE - VOLUNTARY UNDER 70 AND OVER		2 21
(15)	LIFE - DEPENDENT SPOUSE		0 25
(16)	LIFE - DEPENDENT CHILDREN		1 20
(17)	LIFE - SUPPLEMENTAL		0 35
(18)	LIFE - OPTIONAL		0 35
<u>DISABILITY</u>			
(19)	LONG TERM DISABILITY (NON UNION ONLY)	232,208	0 43
(20)	SHORT TERM MANAGED	137	1 71
(21)	A & S - COVERAGE FOR NEW JERSEY ONLY		\$1,003
			\$234
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(22)	EMPLOYEES WITHOUT DEPENDENT COVERAGE	27	520 56
(23)	EMPLOYEES WITH DEPENDENT COVERAGE	110	1,283 04
(24)	EMPLOYEES WITH SINGLE DENTAL COVERAGE ONLY		38 88
(25)	EMPLOYEES WITH DEPENDENT DENTAL COVERAGE ONLY		91.80
ACTIVES SUBTOTAL :			\$158,155
<u>CONTINUATION OF COVERAGE</u>			
<u>MEDICAL, DENTAL & PRESCRIPTION COVERAGE</u>			
(30)	INDIVIDUAL (FORMER EMPLOYEE, SPOUSE OR DEPENDENT)		520 56
(31)	FAMILY (2 OR MORE INDIVIDUALS)		1,283 04
(32)	UNDER AGE 65 DEPENDENT (1) OF A DECEASED RETIREE		38 88
(33)	UNDER AGE 65 DEPENDENTS (>1) OF A DECEASED RETIREE		91 80
			0.00
CONTINUATION OF COVERAGE SUBTOTAL :			0
TOTAL MONTHLY PREMIUM			158,155
			158,155
<u>REIMBURSEMENTS</u>			
	EMPLOYEES WITHOUT DEPENDENT COVERAGE		(1,296)
	EMPLOYEES WITH DEPENDENT COVERAGE		(11,110)
NET COMPANY PREMIUM COST			145,749
PERCENTAGE TO OPERATIONS			81 59% 118,917
TO ANNUALIZE			1,427,004
EMPLOYEES "OPTING OUT" OF MEDICAL COVERAGE (ANNUALIZE 0 X \$100/MO)			0
TOTAL ANNUAL COST			\$1,427,004

Kentucky-American Water Company																		
Forecasted Insurance Other Expense Data Base																		
CASE NO: 2007-00143																		
Object Sub	BU	JDE Object Description	AWW Acct	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	L108	L109	Forecast
557000.16	120119	Insur Gen Liab Oper AG	925400	31,324	31,627	31,627	31,627	31,627	31,627	31,627	31,627	31,627	31,627	31,627	31,627	17		379,221
556000.16	120119	Insur Workman's Comp AG	925110	12,589	12,520	12,751	12,755	12,549	12,423	12,680	12,423	12,579	12,544	12,446	12,795	17		151,340
559000.16	120119	Insur Other Oper AG	924003	11,607	11,122	11,122	11,122	11,122	11,122	11,122	11,122	11,122	11,122	11,122	11,122	17		133,349
																		663,910

KENTUCKY-AMERICAN WATER COMPANY
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2001
 INSURANCE OTHER THAN GROUP
 LINE 17, 168A
 CASE NO: 2007-00143

ACCOUNT	Increase projected for Years: 2007 and 2008												TOTAL	
	120119	Dec-2007	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008	Jul-2008	Aug-2008	Sep-2008	Oct-2008		Nov-2008
		1.05%												
REAL & PERSONAL PROPERTY	\$ 8,989	\$ 9,083	\$ 9,083	\$ 9,083	\$ 9,083	\$ 9,083	\$ 9,083	\$ 9,083	\$ 9,083	\$ 9,083	\$ 9,083	\$ 9,083	\$ 9,083	\$ 108,902
FIDUCIARY LIABILITY	240	243	243	243	243	243	243	243	243	243	243	243	243	2,913
DIRECTORS & OFFICERS LIABILITY	58	59	59	59	59	59	59	59	59	59	59	59	59	707
OUTSIDE DIRECTORS & OFFICERS LIABILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EXCESS DIRECTORS & OFFICERS LIABILITY	35	35	35	35	35	35	35	35	35	35	35	35	35	420
KIDNAP & RANSOM	23	23	23	23	23	23	23	23	23	23	23	23	23	276
EMPLOYMENT PRACTICES	338	342	342	342	342	342	342	342	342	342	342	342	342	4,100
CRIME	121	122	122	122	122	122	122	122	122	122	122	122	122	1,463
TERRORISM	631	638	638	638	638	638	638	638	638	638	638	638	638	7,649
SURETY MISC BONDS	64	65	65	65	65	65	65	65	65	65	65	65	65	779
ALL RISK SURPLUS LN TAX	370	374	374	374	374	374	374	374	374	374	374	374	374	4,484
ALL RISK PROPERTY INS. PREMIUMS	\$ 10,869	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984	\$ 131,683
RETRO ADJUSTMENT (ALL RISK)	138	138	138	138	138	138	138	138	138	138	138	138	138	1,656
TOTAL ALL RISK PROPERTY INSURANCE	\$ 11,007	\$ 11,122	\$ 11,122	\$ 11,122	\$ 11,122	\$ 11,122	\$ 11,122	\$ 11,122	\$ 11,122	\$ 11,122	\$ 11,122	\$ 11,122	\$ 11,122	\$ 133,349
WORKERS' COMP. RATE	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252	0.0252
O&M LABOR	484,281	479,913	475,361	475,361	511,158	507,446	484,444	532,091	481,358	481,358	514,298	527,169	475,815	5,995,927
CAPITAL LABOR	107,923	116,935	107,796	107,623	115,790	114,594	110,613	120,783	109,456	109,456	116,002	119,872	106,016	1,353,403
GRAND TOTAL	\$ 592,204	\$ 639,528	\$ 587,709	\$ 582,984	\$ 626,948	\$ 622,040	\$ 595,057	\$ 652,874	\$ 590,814	\$ 590,814	\$ 630,300	\$ 647,041	\$ 581,831	\$ 7,349,330
WORKERS' COMP. PREMIUM	\$ 15,104	\$ 15,262	\$ 15,262	\$ 15,262	\$ 15,262	\$ 15,262	\$ 15,262	\$ 15,262	\$ 15,262	\$ 15,262	\$ 15,262	\$ 15,262	\$ 15,262	\$ 182,986
RETRO ADJUSTMENT	205	205	205	205	205	205	205	205	205	205	205	205	205	2,460
WORKERS' COMP	\$ 15,309	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	\$ 15,467	\$ 185,446
WORKERS' COMP. CR (CAP)	\$ (2,720)	\$ (2,947)	\$ (2,716)	\$ (2,712)	\$ (2,918)	\$ (2,868)	\$ (2,787)	\$ (3,044)	\$ (2,758)	\$ (2,758)	\$ (2,923)	\$ (3,021)	\$ (2,672)	\$ (34,106)
TOTAL CREDITS-WORKERS' COMP	\$ (2,720)	\$ (2,947)	\$ (2,716)	\$ (2,712)	\$ (2,918)	\$ (2,868)	\$ (2,787)	\$ (3,044)	\$ (2,758)	\$ (2,758)	\$ (2,923)	\$ (3,021)	\$ (2,672)	\$ (34,106)
NET WORKERS' COMP. PREMIUM	\$ 12,589	\$ 12,520	\$ 12,751	\$ 12,755	\$ 12,549	\$ 12,579	\$ 12,680	\$ 12,423	\$ 12,709	\$ 12,709	\$ 12,544	\$ 12,446	\$ 12,795	\$ 151,340
PRIMARY GENERAL LIABILITY	\$ 20,013	\$ 20,223	\$ 20,223	\$ 20,223	\$ 20,223	\$ 20,223	\$ 20,223	\$ 20,223	\$ 20,223	\$ 20,223	\$ 20,223	\$ 20,223	\$ 20,223	\$ 242,466
EXCESS LIABILITY >1,000,000	8,892	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	8,985	107,727
CONSULTATION FEES	445	445	445	445	445	445	445	445	445	445	445	445	445	5,340
GENERAL LIABILITY INSURANCE PREMIUMS	\$ 29,350	\$ 29,653	\$ 29,653	\$ 29,653	\$ 29,653	\$ 29,653	\$ 29,653	\$ 29,653	\$ 29,653	\$ 29,653	\$ 29,653	\$ 29,653	\$ 29,653	\$ 355,533
RETRO ADJUSTMENT (GENERAL LIABILITY)	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	1,974	23,688
TOTAL GENERAL LIABILITY	\$ 31,324	\$ 31,627	\$ 31,627	\$ 31,627	\$ 31,627	\$ 31,627	\$ 31,627	\$ 31,627	\$ 31,627	\$ 31,627	\$ 31,627	\$ 31,627	\$ 31,627	\$ 379,221
TOTAL LINE 17, 168A	\$ 54,920	\$ 55,269	\$ 55,500	\$ 55,504	\$ 55,298	\$ 55,328	\$ 55,429	\$ 55,172	\$ 55,458	\$ 55,458	\$ 55,293	\$ 55,195	\$ 55,544	\$ 663,910

Kentucky American Water Company
Management Fees Budget

Line 13

RT012USR SRKYLIN13 Object,Sub	BU	JDE Object Description	Aww Acct	2008												Forecast	
				December 2007	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008		Total
				F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	L168	L169
534600.16	120105	Management Fees-Corp		405,062	405,291	369,634	403,825	392,987	408,369	424,710	408,812	404,621	395,317	408,598	393,307		
534620.16	120105	Management Fees		7,572	805	805	805	805	805	805	805	805	805	805	805		
534650.16	120105	Management Fees		15,608	0	0	0	0	0	0	0	0	0	0	0		
534760.16	120105	Management Fees-Regit		120,138	115,206	99,029	115,219	110,314	117,261	114,428	119,787	129,295	108,568	118,497	114,328		
		Total		548,380	521,302	469,469	519,850	505,106	526,465	539,943	529,404	534,721	504,680	525,900	508,440		
		Total wo business change		525,200	520,497	468,663	\$19,045	504,301	525,660	539,138	528,599	533,916	503,875	525,095	507,635		
		Eliminate David Whitehouse & Susan Lancho Trf to Kentucky American payroll															
		David Whitehouse		(7,891)	(6,642)	(7,891)	(7,891)	(6,555)	(8,555)	(8,166)	(8,944)	(8,166)	(8,555)	(8,944)	(7,778)		(99,980)
		Susan Lancho		(6,320)	(6,922)	(6,320)	(6,320)	(6,853)	(6,853)	(6,542)	(7,165)	(6,542)	(6,853)	(7,165)	(6,230)		(80,087)
		Overheads		(6,760)	(7,404)	(6,760)	(6,760)	(7,330)	(7,330)	(6,997)	(7,663)	(6,997)	(7,330)	(7,663)	(6,664)		(85,658)

Kentucky American Water

		<u>2007</u>	<u>2008</u>	
Pension Expense		677,760	610,560	
O & M %	81.59%	<u>81.59%</u>	<u>81.59%</u>	
		552,984	498,156	
		46,082	41,513	
		46,082	456,643	502,725

Kentucky-American Water Company																		
Forecasted Pensions Expense Data Base																		
CASE NO: 2007-00143																		
Object Sub	BU	JDE Object Description	Awv Acct	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	L168	L169	Forecast
925100 16	133118	Pension Current Expense	925600	46,082	47,513	47,513	47,513	47,513	47,513	47,513	47,513	47,513	47,513	47,513	47,513	15	15	502,725
925100 16	133118	Pension Capitalized Credit	925600	0	0	0	0	0	0	0	0	0	0	0	0			0
		use original for rate filing																502,725
Reference to Pivot Table																0		
Check Total = 0																\$502,725		

Kentucky American Water Company Forecasted Customer Accounting Expense Data Base 2007-2008 download Kentucky American Water Customer Accounting budget		Forecasted Customer Accounting Expense Data Base												Total					
Object Sub	BU	JDE Object Description	Awv Acct	December 2007	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008	F169	L169	Forecast	
				F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	L169	L169	Forecast	
RT012USR																			
SRKYLIN18																			
Lexington																			
Object Sub	BU	JDE Object Description	Awv Acct	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12 <td>L169</td> <td>L169</td> <td>Forecast</td>	L169	L169	Forecast	
575100.15	120105	Bank Service Charges	903300	15,600	16,068	16,068	16,068	16,068	16,068	16,068	16,068	16,068	16,068	16,068	16,068	16,068	18	18	192,348
575100.15	120105	Bank Service Charges alloc to TV, EL, OW	903300	-479	-479	-479	-479	-479	-479	-479	-479	-479	-479	-479	-479	-479	18	18	-5,741
575200.15	120105	Collection Agencies	903300	1,833	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	18	18	22,601
575200.15	120105	Collection Agencies alloc to TV, EL, OW	903300	-56	-56	-56	-56	-56	-56	-56	-56	-56	-56	-56	-56	-56	18	18	-675
575420.15	120105	Forms	903520	12,000	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400	18	18	148,400
575420.15	120105	Forms alloc to TV, EL, OW	903520	-370	-370	-370	-370	-370	-370	-370	-370	-370	-370	-370	-370	-370	18	18	-4,429
575660.15	120105	Postage	903520	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	18	18	480,000
575660.15	120105	Postage alloc to TV, EL, OW	903520	-1,194	-1,194	-1,194	-1,194	-1,194	-1,194	-1,194	-1,194	-1,194	-1,194	-1,194	-1,194	-1,194	18	18	-14,324
575740.15	120113	Telephone	903520	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	18	18	108,000
575740.15	120113	Telephone	903520	-269	-269	-269	-269	-269	-269	-269	-269	-269	-269	-269	-269	-269	18	18	-3,224
570100.15	120205	Uncollectibles	904000	33,566	33,566	33,566	33,566	33,566	33,566	33,566	33,566	33,566	33,566	33,566	33,566	33,566	18	18	402,793
																			1,325,749
Tri Village																			
Object Sub	BU	JDE Object Description	Awv Acct	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12 <td>L169</td> <td>L169</td> <td>Forecast</td>	L169	L169	Forecast	
575100.15	123005	Bank Service Charges	903300	290	290	290	290	290	290	290	290	290	290	290	290	289	18	18	3,477
575200.15	123005	Collection Agencies alloc from Lex	903300	34	34	34	34	34	34	34	34	34	34	34	34	34	18	18	409
575420.15	123005	Forms alloc from Lex	903520	224	224	224	224	224	224	224	224	224	224	224	224	223	18	18	2,682
575620.15	123005	Office & Admin Supplies	905100	200	204	204	204	204	204	204	204	204	204	204	204	204	18	18	2,444
575660.15	123005	Office & Admin Supplies	905100	105	105	105	105	105	105	105	105	105	105	105	105	105	18	18	1,255
575740.15	123005	Postage alloc from Lex	903520	723	723	723	723	723	723	723	723	723	723	723	723	723	18	18	8,675
575740.15	123005	Telephone alloc from Lex	903520	163	163	163	163	163	163	163	163	163	163	163	162	162	18	18	1,953
575741.15	123006	Cell Phone	903520	200	210	210	210	210	210	210	210	210	210	210	210	210	18	18	2,510
570100.15	123005	Uncollectibles	904000	819	819	819	819	819	819	819	819	819	819	819	819	819	18	18	9,827
																			33,232
Elk Lake																			
Object Sub	BU	JDE Object Description	Awv Acct	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12 <td>L169</td> <td>L169</td> <td>Forecast</td>	L169	L169	Forecast	
575100.15	123105	Bank Service Charges	903300	40	40	40	40	40	40	40	40	40	40	40	41	41	18	18	482
575200.15	123105	Collection Agencies alloc from Lex	903300	5	5	5	5	5	5	5	5	5	5	5	4	4	18	18	57
575420.15	123105	Forms alloc from Lex	903520	31	31	31	31	31	31	31	31	31	31	31	31	31	18	18	372
575620.15	123105	Office & Admin Supplies	905100	20	21	21	21	21	21	21	21	21	21	21	21	21	18	18	250
575660.15	123105	Postage alloc from Lex	903520	100	100	100	100	100	100	100	100	100	100	100	101	101	18	18	1,203
575740.15	123105	Telephone alloc from Lex	903520	23	23	23	23	23	23	23	23	23	23	23	22	22	18	18	271
570100.15	123105	Uncollectibles	904000	66	66	66	66	66	66	66	66	66	66	66	66	66	18	18	796
																			3,432
Owenton Water																			
Object Sub	BU	JDE Object Description	Awv Acct	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12 <td>L169</td> <td>L169</td> <td>Forecast</td>	L169	L169	Forecast	
575100.15	123205	Bank Service Charges	903300	149	149	149	149	149	149	149	148	148	148	148	148	148	18	18	1,782
575200.15	123205	Collection Agencies alloc from Lex	903300	17	17	17	17	17	17	17	18	18	18	18	18	18	18	18	209
575420.15	123205	Forms alloc from Lex	903520	115	115	115	115	115	115	115	114	114	114	114	114	114	18	18	1,375
575660.15	123205	Postage alloc from Lex	903520	371	371	371	371	371	371	370	370	370	370	370	370	370	18	18	4,446
575740.15	123205	Telephone alloc from Lex	903520	83	83	83	83	83	83	83	83	84	84	84	84	84	18	18	1,000
570100.15	123205	Uncollectibles	904000	429	429	429	429	429	429	429	429	429	429	429	429	429	18	18	5,147
																			13,959
Owenton Sewer		DO NOT INCLUDE																	
575620.15	123306	Office & Admin Supplies	6757	20	21	21	21	21	21	21	21	21	21	21	21	21	18	18	251

Kentucky-American Water Company							
Forecasted Uncollectibles Expense							
CASE NO: 2007-00143							
Historical Information							
	Billed Revenues						
	Lexington	Elk Lake	Tri Village	Owenton	Total	Net charge-offs	
2004	39,772,371		830,893	-	40,603,264	376,473.37	0.93%
2005	47,061,606		919,435	1,760	47,982,801	398,108.09	0.83%
2006	46,986,741	-	970,979	711,093	48,668,813	384,317.63	0.79%
							2.55%
							0.85%
Historical Information Lexington							
2004	39,772,371						
2005	47,061,606						
2006	46,986,741						
Historical Information Tri Village							
2004			830,893				
2005			919,435				
2006			970,979				
Historical Information Elk Lake							
2001							
2002							
2003							
Historical Information Owenton							
2004							
2005				1,760			
2006				711,093			
Forecasted Information Dec 07 Nov 08 at present rates							
Lexington	47,387,575	402,793		491,321	(88,528)		
Tri Village	1,156,141	9,827		8,621	1,206		
Elk Lake	93,638	796		719	77		
Owenton	605,551	5,147		3,064	2,083		
	49,242,905	418,563		503,725	(85,162)		
Uncollectibles	418,565						
	0.850000%	Three year average					

Object Sub	BU	Job Object Description	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	Forecast	
575030.16	120118	Advertising AG-Inf to TV, EL, OW	-22	-22	-22	-22	-22	-22	-21	-20	-19	-19	-19	-251		
930890	120121	Advertising AG	200	206	206	2266	3760	1133	103	206	2266	206	206	206	16114	
575100.16	120121	Advertising AG-Inf to TV, EL, OW	-39	-39	-39	-39	-39	-39	-40	-41	-41	-41	-41	-460		
930210	120121	Brochures & Handouts	3000	3000	3605	8240	0	25750	3090	0	2575	6695	0	52955		
575130.16	120121	Brochures & Handouts-Inf to TV, EL, OW	-226	-226	-226	-226	-226	-226	-226	-226	-226	-226	-226	-1561		
930210	120121	Community Relations	2285	6989	12190	8534	294	1633	10972	1324	1066	603	603	46409		
575220.16	120121	Community Relations-Inf to TV, EL, OW	-116	-116	-116	-116	-116	-116	-116	-116	-116	-116	-116	-1385		
930880	120115	Co Dues/Membership	0	250	0	0	0	250	290	0	0	0	0	3045		
575240.16	120115	Co Dues/Membership-Inf to TV, EL, OW	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23	-91		
930880	120105	Co Dues Ded AWWA	15	0	0	0	0	0	0	0	0	0	0	15		
575242.16	120105	Co Dues Ded AWWA-Inf to TV, EL, OW	-131	-131	-131	-131	-131	-131	-130	-130	-130	-130	-130	-522		
930880	120105	Co Dues Ded NAWC-less 6300 to 760400	0	22700	0	0	0	0	0	0	0	0	0	22700		
575244.16	120105	Co Dues Ded NAWC-Inf to TV, EL, OW	-677	-677	-677	-677	-677	-677	-677	-677	-677	-677	-677	-677		
930880	120105	Directors Fees	0	4500	0	0	0	0	0	0	0	0	0	18000		
575270.16	120105	Directors Fees-Inf to TV, EL, OW	-134	-134	-134	-134	-134	-134	-134	-134	-134	-134	-134	-535		
575320.13	120250	Electricity WT	11	53	27	37	24	0	42	30	36	36	48	428		
575400.16	120105	Business Services Proj Ex	590	600	600	600	600	600	600	600	600	600	600	7150		
575400.16	120105	Business Services Proj Ex	0	0	0	0	0	0	0	0	0	0	0	4300		
575490.14	120206	Heat Oil/Gas TD	3000	2100	19500	3150	19500	19500	19500	19500	19500	19500	19500	19500	31875	
575490.16	120119	Injuries & Damages	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	1500	18000		
575490.16	120119	Injuries & Damages-Inf to TV, EL, OW	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45	-537		
575500.13	120201	Janitorial WT	700	900	1100	600	150	1200	700	700	700	700	700	9050		
575500.13	120251	Janitorial WT	800	840	840	840	840	840	840	840	840	840	840	10040		
575500.14	120206	Janitorial TD	9000	3180	8400	3180	8400	3180	8400	3180	8400	3180	8400	64710		
575545.13	120217	Lab Supplies WT	300	350	350	350	350	350	350	350	350	350	350	4205		
575620.13	120217	Office & Admin Supp WT	770	770	770	770	770	770	770	770	770	770	770	9470		
575620.13	120217	Office & Admin Supp WT	0	0	0	0	0	0	0	0	0	0	0	4300		
575620.13	120251	Office & Admin Supp WT	175	193	193	193	193	193	193	193	193	193	193	2298		
575620.13	120251	Office & Admin Supp WT	1000	1050	1050	1050	1050	1050	1050	1050	1050	1050	1050	12550		
575620.14	120206	Overnight Shipping AG	800	800	800	800	800	800	800	800	800	800	800	9600		
575625.16	120217	Overnight Shipping AG	300	318	318	318	318	318	318	318	318	318	318	3798		
575715.16	120113	Audi Security Costs	10024	10024	10024	10024	10024	10024	10024	10024	10024	10024	10024	19288		
575715.16	120113	Software License & Support	2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	27600		
575741.13	120201	Cell Phone WT	-89	-89	-89	-89	-89	-89	-89	-89	-89	-89	-89	-924		
575741.13	120217	Cell Phone WT	150	150	150	150	150	150	150	150	150	150	150	1800		
575741.13	120250	Cell Phone WT	225	225	225	225	225	225	225	225	225	225	225	2700		
575741.13	120251	Cell Phone WT	200	200	200	200	200	200	200	200	200	200	200	2400		
575741.14	120206	Cell Phone TD	1500	1575	1575	1575	1575	1575	1575	1575	1575	1575	1575	18825		
575780.11	120201	Trash Removal SS	200	330	330	330	330	330	330	330	330	330	330	3655		
575780.11	120250	Trash Removal SS	300	345	345	345	345	345	345	345	345	345	345	4085		
575780.14	120206	Trash Removal SS	500	525	525	525	525	525	525	525	525	525	525	6275		
575790.16	120105	Trustee fees	0	0	0	0	0	0	0	0	0	0	0	4300		
575920.13	120250	Uniforms WT	300	300	300	300	300	300	300	300	300	300	300	3500		
575920.13	120251	Uniforms WT	200	200	200	200	200	200	200	200	200	200	200	2400		
575920.14	120206	Uniforms TD	1500	1575	1575	1575	1575	1575	1575	1575	1575	1575	1575	18825		
575930.11	120251	Water&Wastewater Exp SS	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	2000	24000		
575930.11	120251	Water&Wastewater Exp SS	205,115	216,950	243,293	243,649	234,123	256,746	267,391	222,765	219,378	232,753	200,934	193,697	2,737,009	
508100.16		eliminate from filing	500	600	600	600	600	600	600	600	600	600	600	600	7100	
508100.16	120105	EIP														
928250																
504500.16	123005	Other Welfare Op-Inf from Lex	62	24	24	24	24	24	24	24	24	24	24	287		
504610.16	123005	Employee Awards-Inf from Lex	24	24	24	24	24	24	24	24	24	24	24	287		
504620.16	123005	Employee Physical Exam AG-Inf from Lex	7	7	7	7	7	7	7	7	7	7	7	81		
504630.16	123005	Employee Physical Exam AG-Inf from Lex	12	12	12	12	12	12	12	12	12	12	12	145		
504640.16	123005	Safety Incentive-Inf from Lex	26	26	26	26	26	26	26	26	26	26	26	178		
504650.16	123005	Tuition Aid Ag-Inf from Lex	54	54	54	54	54	54	54	54	54	54	54	651		
504670.16	123005	Training AG-Inf from Lex	0	0	0	0	0	0	0	0	0	0	0	377		
507100.16	123006	401K Oper AG	266	266	266	266	266	266	266	266	266	266	266	3394		
508100.16	123005	DCP Oper AG	652	695	695	649	713	707	678	745	721	742	684	8244		
508102.16	120118	Retirees Med Exp - added to forecast	42	42	42	42	42	42	42	42	42	42	42	500		
520100.13	123017	M & S Oper WT	100	100	100	100	100	100	100	100	100	100	100	1200		
520100.14	123005	M & S Oper TD	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	12000		
520100.14	123005	M & S Oper TD	300	315	315	315	315	315	315	315	315	315	315	3765		
533000.16	123005	Cont Svc Legal Oper AG-Inf from Lex	113	113	113	113	113	113	113	113	113	113	113	1356		

Elk Lake	BU	JPE Object Description	AWW Acct	F1	F2	F3	F4	F5	F6	F7	F8	F9	F9	F10	F11	F12	F13	Forecast
535000.13	123017	Cont'r Svc Other Oper WT	923500	100	100	100	100	100	100	100	100	100	100	100	100	100	100	1200
535000.16	123005	Cont'r Svc Other Oper AG	923500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	6000
535000.16	123005	Cont'r Svc Other Oper AG-irf from Lex	923500	5	5	5	5	5	5	5	5	5	5	5	5	5	5	65
535000.16	123005	Cont'r Svc Other Oper AG-irf from Lex	923500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
550000.14	123017	Cont'r Svc Lab Testing	643100	400	400	1500	400	400	400	400	400	400	400	400	400	400	400	14200
550000.16	123006	Transportation Exp TD	930500	200	210	210	210	210	210	210	210	210	210	210	210	210	210	2510
550000.16	123005	Transportation Exp AG-irf from Lexington	930500	855	855	855	855	855	855	855	855	855	855	855	855	855	855	10257
550000.16	123005	Water Res Conservation-irf to TV, EL, OW	930210	244	244	244	244	244	244	244	244	244	244	244	244	244	244	2925
575000.14	123006	Misc Oper TD	665300	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	14400
575000.16	123006	Misc Oper TD	665300	500	525	525	525	525	525	525	525	525	525	525	525	525	525	6275
575000.16	123005	Misc Oper AG	930210	100	100	100	100	100	100	100	100	100	100	100	100	100	100	1200
575000.16	123005	Misc Oper AG-irf from Lex	930210	50	50	50	50	50	50	50	50	50	50	50	50	50	50	600
575000.16	123005	Misc Oper AG-irf from Lex	930210	18	18	18	18	18	18	18	18	18	18	18	18	18	18	219
575000.16	123005	Misc Oper AG-irf from Lex	930210	18	18	18	18	18	18	18	18	18	18	18	18	18	18	218
575000.16	123005	Advertising AG-irf from Lex	930500	13	13	13	13	13	13	13	13	13	13	13	13	13	13	152
575000.16	123005	Advertising AG-irf from Lex	930500	24	24	24	24	24	24	24	24	24	24	24	24	24	24	291
575130.16	123005	Brochures & Handouts-irf from Lex	930210	137	137	137	137	137	137	137	137	137	137	137	137	137	137	957
575240.16	123005	Community Relations-irf from Lex	930210	0	14	0	0	0	0	0	0	0	0	0	0	0	0	639
575240.16	123005	Co Dues Ded AWWA-irf from Lex	930680	0	79	0	0	0	0	0	0	0	0	0	0	0	0	316
575244.16	123005	Co Dues Ded NAWC-irf from Lex	930680	0	0	0	0	0	0	0	0	0	0	0	0	0	0	410
575270.16	123005	Directors Fees-irf from Lex	930690	0	81	0	0	0	0	0	0	0	0	0	0	0	0	324
575320.14	123005	Electricity TD	665300	1120	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	14672
575480.14	123005	Heat Oil/Gas TD	665300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2032
575480.16	123005	Injuries & Damages-irf from Lex	925100	27	27	27	27	27	27	27	27	27	27	27	27	27	27	325
575500.14	123005	Memorial TD	665300	400	400	400	400	400	400	400	400	400	400	400	400	400	400	4800
575500.16	123017	Lab Supplies WT	842300	848	848	848	848	848	848	848	848	848	848	848	848	848	848	10128
575525.13	123017	Overtime Shipping WT	930210	106	106	106	106	106	106	106	106	106	106	106	106	106	106	1266
575625.16	123005	Overnight Shipping AG	930210	75	75	75	75	75	75	75	75	75	75	75	75	75	75	900
575715.16	123005	Software License & Support-irf from Lex	930230	42	42	42	42	42	42	42	42	42	42	42	42	42	42	499
575741.14	123005	Cell Phone TD	665300	140	140	140	140	140	140	140	140	140	140	140	140	140	140	1680
575820.14	123005	Uniforms TD	662100	300	300	300	300	300	300	300	300	300	300	300	300	300	300	3600
575820.14	123006	Uniforms TD	662100	30	32	32	32	32	32	32	32	32	32	32	32	32	32	382
				10,022	10,188	10,145	11,747	12,234	11,338	10,293	10,248	15,287	10,243	10,327	10,243	11,106	11,106	136,065

Kentucky-American Water Company Forecasted Miscellaneous Expense Data Base CASE ID: 2007-00143														Forecast		
Object Sub	BU	JDE Object Description	AWW Acct	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	Forecast
Owenton Water																
504500.16	123205	Other Welfare Op-irf from Lex	926200	32	32	32	32	0	0	0	0	0	31	0	0	150
504610.16	123205	Employee Awards-irf from Lex	926200	12	12	12	12	12	12	12	12	12	13	13	13	42
504620.16	123205	Employee Physical Exam AG-irf from Lex	926200	4	4	4	4	4	4	4	4	4	3	3	3	147
504630.16	123105	Employee Physical Exam AG-irf from Lex	926700	6	6	6	6	6	6	6	6	6	6	6	6	74
504640.16	123103	Society Incentive-irf from Lex	930210	0	0	0	0	0	0	0	0	0	0	0	0	81
504650.16	123205	Tuition Aid Ag-irf from Lex	926200	28	28	28	28	28	28	28	28	28	27	27	27	333
504670.16	123205	Training AG-irf from Lex	926200	13	13	13	13	13	13	13	13	13	13	13	13	91
507100.16	123201	401K Oper Ag	926250	107	107	107	107	107	107	107	107	107	110	110	105	1353
508102.16	120118	Retirees Med Exp - added to forecast	930210	1,047	1,120	1,033	1,025	1,115	1,112	1,059	1,156	1,051	1,125	1,146	1,029	13,015
521000.14	123201	M & S Oper TD	665300	0	0	0	0	0	0	0	0	0	0	0	0	0
533000.16	123205	Cont'r Svc Legal Oper AG-irf from Lex	923300	150	158	158	158	158	158	158	158	158	158	158	158	1088
535000.14	123201	Cont'r Svc Other Oper TD	923500	58	58	58	58	58	58	58	58	58	58	58	58	695
535000.15	123201	Cont'r Svc Other Oper CA	923500	0	0	0	0	3500	200	150	150	100	100	0	0	4200
535000.16	123205	Cont'r Svc Other Oper AG-irf from Lex	923500	4300	4300	4300	4300	4300	4300	4300	4300	4300	4300	4300	4300	51600
535000.16	123205	Cont'r Svc Other Oper AG-irf from Lex	923500	3	3	3	3	3	3	3	3	3	2	2	2	33
535000.16	123205	Cont'r Svc Other Oper AG-irf from Lex	923500	0	0	0	0	0	0	0	0	0	0	0	0	9
535000.16	123205	Cont'r Svc Other Oper AG-irf from Lex	923500	438	438	438	438	438	438	438	438	438	438	438	439	5257
535000.16	123205	Cont'r Svc Other Oper AG-irf from Lexington	930600	125	125	125	125	125	125	125	125	125	125	125	125	1500
568010.16	123205	Water Res. Conservation-irf to TV, EL, OW	930210	100	110	110	110	110	110	110	110	110	110	110	110	1310
575000.11	123201	Misc Oper SS	603100	100	110	110	110	110	110	110	110	110	110	110	110	110
575000.14	123206	Misc Oper TD	665300	500	525	525	525	525	525	525	525	525	525	525	525	6275
575000.16	123205	Misc Oper AG-irf from Lex	930210	9	9	9	9	9	9	9	9	9	10	10	10	112
575000.16	123205	Misc Oper AG-irf from Lex	930210	9	9	9	9	9	9	9	9	9	10	10	10	112
575000.16	123205	Advertising AG-irf from Lex	930880	7	7	7	7	7	7	7	7	7	6	6	6	78
575000.16	123205	Advertising AG-irf from Lex	930880	12	12	12	12	12	12	12	12	12	13	13	13	149
575130.16	123203	Brochures & Handouts-irf from Lex	930210	0	0	0	0	0	0	0	0	0	0	0	0	0
575200.16	123205	Community Relations-irf from Lex	930210	36	36	36	36	36	36	36	36	36	36	36	36	430
575240.16	123205	Co Dues/Membership 666-irf from Lex	930880	7	7	7	7	7	7	7	7	7	7	7	7	28
575242.16	123205	Co Dues Dead AWWA-irf from Lex	930880	41	0	0	0	0	0	0	0	0	0	0	0	0
575244.16	123205	Co Dues Dead NAWC-irf from Lex	930880	0	0	0	0	0	0	0	0	0	0	0	0	0
575270.16	123205	Directors Fees-irf from Lex	930880	0	0	0	0	0	0	0	0	0	0	0	0	0
575320.14	123201	Electricity TD	665300	2370	2607	2607	2607	2607	2607	2607	2607	2607	2607	2607	2607	31047
575490.16	123201	Injuries & Damages-irf from Lex	923300	14	14	14	14	14	14	14	14	14	14	14	14	167
575620.14	123205	Office & Admin Supp TD	665300	100	105	105	105	105	105	105	105	105	105	105	105	1255
575715.16	123005	Software License & Support-irf from Lex	930230	21	21	21	21	21	21	21	21	21	22	22	22	259
575820.14	123201	Uniforms TD	662100	17	17	17	17	17	17	17	17	17	17	17	17	202
575920.14	123206	Uniforms TD	662100	30	30	30	30	30	30	30	30	30	32	32	32	382
				9,562	9,872	9,796	10,039	13,366	10,084	10,023	10,054	9,920	10,040	9,903	9,719	123,341
Owenton Sewer																
520100.14	123301	M & S Oper TD	AWW Acct													
535000.14	123301	Cont'r Svc Other Oper TD	923500	0	0	0	0	0	0	0	0	0	0	0	0	0
535000.15	123301	Cont'r Svc Other Oper CA	923500	500	500	500	500	500	500	500	500	500	500	500	500	6000
535000.13	123301	Cont'r Svc Other Oper CA	923500	500	500	500	500	500	500	500	500	500	500	500	500	6000
535000.11	123301	Misc Oper SS	603100	800	800	800	800	800	800	800	800	800	800	800	800	10,460
575000.14	123301	Misc Oper TD	665300	200	210	210	210	210	210	210	210	210	210	210	210	1200
575320.14	123306	Electricity TD	665300	1212	1333	1333	1333	1333	1333	1333	1333	1333	1333	1333	1333	15875
575741.14	123301	Cell Phone TD	665300	300	315	315	315	315	315	315	315	315	315	315	315	3765
575820.14	123301	Uniforms TD	662100	25	25	25	25	25	25	25	25	25	25	25	25	300
575820.14	123306	Uniforms TD	662100	20	21	21	21	21	21	21	21	21	21	21	21	251
				3708	3935	3935	3935	4189	4298	4189	4189	4117	4117	3935	3935	48228

**KENTUCKY-AMERICAN WATER COMPANY
FORECASTED TEST YEAR GENERAL TAXES
CASE NO: 2007-00143**

Payroll Taxes	\$ 482,787
Property Taxes	2,729,050
PSC Fees	85,932
	<u>\$ 3,297,769</u>

KENTUCKY-AMERICAN WATER COMPANY
FORECASTED PERIOD PROPERTY TAX EXPENSE
CASE NO: 2007-00143

	TAX BASE @ 12/31/2005	TAX BASE @ 12/31/2006	TAX BASE @ 12/31/2007
Utility Plant in Service	\$ 303,346,602	\$ 323,642,452	\$ 358,242,406
Construction Work in Progress (50%)	5,708,493	5,867,675	4,485,212
Acquisition Adjustment	338,465	56,553	43,502
Materials & Supplies	425,930	515,515	523,761
Accumulated Depreciation	(68,781,987)	(75,828,389)	(91,174,554)
TOTAL TAX BASE	\$ 241,037,503	\$ 254,253,807	\$ 272,120,328
Property Tax Payments Paid in 2006	<u>\$ 2,430,738</u>		
Rate Per \$ 100	<u>1.0084</u>		
Property Tax for the Forecasted Portion of 2007		\$ 213,658	
	Monthly Amt	<u>\$ 213,658</u>	
Property Tax for the Forecasted Portion of 2008			\$ 2,515,390
		Monthly Amt	<u>\$ 228,672</u>
Property Tax for the Forecasted Period ended 11/30/08		<u>\$ 2,729,048</u>	

PROPERTY TAXES PAID

Taxing Authority	2006 Tax Amount		
Bourbon County	23,528	23,528	2005 tax
Fayette County/ LFUCG	1,386,021		
Harrison County	4,904		
Jessamine County	39,357	38,717	2005 tax pd 3/07
Scott County	138,872		
City of Georgetown	3,718		
City of Sadieville	928	928	
Woodford County	7,268		
Clark County	13,092		
Kentucky	579,973		
Owen	233,077		
Total	<u>\$ 2,430,738</u>		

KENTUCKY-AMERICAN WATER COMPANY
FORECASTED TEST YEAR PAYROLL TAXES
CASE NO: 2007-00143
LINE 39-169A
Lexington

DESCRIPTION	Jan-2008	Feb-2008	Mar-2008	Apr-2008	May-2008	Jun-2008	Jul-2008	Aug-2008	Sep-2008	Oct-2008	Nov-2008	Dec-2007	TOTAL
TOTAL O & M LABOR	495,348	453,405	450,855	482,649	481,140	458,248	502,660	457,309	484,506	499,036	452,324	458,327	5,675,808
TOTAL CAPITAL	111,411	102,804	102,471	110,292	109,069	105,307	115,066	104,262	110,504	114,155	101,014	102,797	1,289,152
TOTAL COMPANY LABOR	606,759	556,209	553,326	592,941	590,209	563,555	617,726	561,571	595,010	613,192	553,338	561,124	6,964,960
PAYROLL SUBJECT TO FUTA (BASE \$7,000)	601,905	537,298	437,681	225,911	59,021	29,305	26,562	14,601	2,737	2,637	1,715	0	1,939,373
FUT @ .8%	4,815	4,298	3,501	1,807	472	234	212	117	22	21	14	0	15,513
TOTAL CAPITAL	(891)	(822)	(820)	(882)	(873)	(842)	(921)	(834)	(884)	(913)	(808)	(822)	(10,312)
NET FUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
NET FUTA	3,924	3,476	2,681	925	(401)	(608)	(709)	(717)	(862)	(892)	(794)	(822)	5,201
PAYROLL SUBJECT TO FICA	606,759	556,209	553,326	592,941	590,209	561,012	599,093	544,558	577,187	594,558	537,135	544,685	6,857,671
Social Security @ 6.2% (Base \$101000) est	37,619	34,485	34,306	36,762	36,593	34,783	37,144	33,763	35,786	36,863	33,302	33,770	425,176
Medicare Tax @ 1.45%	8,798	8,065	8,023	8,598	8,558	8,172	8,957	8,143	8,628	8,891	8,023	8,136	100,992
FICA	46,417	42,550	42,329	45,360	45,151	42,955	46,101	41,906	44,414	45,754	41,325	41,906	526,168
TOTAL CAPITAL	(8,523)	(7,864)	(7,839)	(8,437)	(8,344)	(8,056)	(8,803)	(7,976)	(8,454)	(8,733)	(7,728)	(7,864)	(98,621)
NET SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
NET SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL P/R TAXES, LINE 39-169A	37,894	34,686	34,490	36,923	36,807	34,899	37,298	33,930	35,960	37,021	33,597	34,042	427,547
PAYROLL SUBJECT TO SUTA (BASE \$8,000)	603,725	553,428	486,927	360,508	96,794	56,919	28,415	17,409	3,392	5,396	2,435	2,581	2,217,929
SUT @ .5%	3,019	2,767	2,435	1,803	484	285	142	87	17	27	12	13	11,091
TOTAL CAPITAL	(557)	(514)	(512)	(551)	(545)	(527)	(575)	(521)	(553)	(571)	(505)	(514)	(6,445)
NET SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
NET SUTA	2,462	2,253	1,923	1,252	(61)	(242)	(433)	(434)	(536)	(544)	(493)	(501)	4,646
TOTAL P/R TAXES, LINE 39-169A	44,280	40,415	39,094	39,100	36,345	34,049	36,156	32,779	34,562	35,585	32,310	32,719	437,394
Tri Village													
TOTAL O & M LABOR	25,814	23,936	24,108	26,041	25,804	24,947	27,053	24,825	26,997	26,997	23,785	24,188	303,784
TOTAL CAPITAL	2,922	2,842	2,718	2,892	2,919	2,787	3,024	2,761	2,892	3,024	2,656	2,692	33,929
TOTAL COMPANY LABOR	28,735	26,578	26,826	28,933	28,822	27,734	30,077	27,586	29,079	30,021	26,441	26,880	337,714
PAYROLL SUBJECT TO FUTA (BASE \$7,000)	28,505	25,674	21,220	11,023	2,882	1,442	1,293	717	134	129	82	0	93,101
FUT @ .8%	228	205	170	88	23	12	10	6	1	1	1	0	745
TOTAL CAPITAL	(23)	(21)	(22)	(23)	(23)	(22)	(24)	(22)	(23)	(24)	(21)	(22)	(270)
NET FUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
NET FUTA	205	184	148	65	0	(10)	(14)	(16)	(22)	(23)	(20)	(22)	475
PAYROLL SUBJECT TO FICA	28,735	26,578	26,826	28,933	28,822	27,734	30,077	27,586	29,079	30,021	26,441	26,880	337,714
Social Security @ 6.2% (Base \$101000)	1,782	1,648	1,663	1,794	1,787	1,719	1,865	1,710	1,803	1,861	1,639	1,667	20,938
Medicare Tax @ 1.45%	417	385	389	420	418	402	436	400	422	435	383	390	4,897
FICA	2,199	2,033	2,052	2,214	2,205	2,121	2,301	2,110	2,225	2,296	2,022	2,057	25,835
TOTAL CAPITAL	(224)	(202)	(208)	(221)	(223)	(213)	(231)	(211)	(221)	(231)	(203)	(206)	(2,594)

