KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1 (TOTAL COMPANY)

SCHEDULE A
Page 1 of 5
Witness Responsible: M.A. Miller/. S. A. Miller

Line No.	Description	Supporting Schedule Reference	Forecast Jurisdictional Rev Req	Base Period Jurisdictional Rev Req
4	RATE BASE	B-1	$199,859,510	$184,623,611
6	FORECASTED OPERATING INCOME AT CURRENT RATES	C-1	10,658,301	8,647,738
8	EARNED RATE OF RETURN		5.33%	4.68%
10	RATE OF RETURN	J-1	8.69%	8.19%
12	REQUIRED OPERATING INCOME		17,367,791	15,120,674
14	OPERATING INCOME DEFICIENCY		6,709,490	6,472,936
16	GROSS REVENUE CONVERSION FACTOR	H-1	1.6534938	1.6534938
18	REVENUE DEFICIENCY (1)		11,094,099	10,702,960
20	ADJUSTED OPERATING REVENUES	C-1	52,823,292	49,644,888
22	REVENUE REQUIREMENT		$63,917,391	$60,347,848

(1) THE COMPANY'S PROPOSED RATES PER EXHIBIT 2 ARE DESIGNED TO PRODUCE ADDITIONAL REVENUES OF APPROXIMATELY $13,188,906

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1 (CENTRAL)

SCHEDULE A
Page 2 of 5
Witness Responsible: M.A. Miller/. S. A. Miller

Line No.	Description	Supporting Schedule Reference	Forecast Jurisdictional Rev Req	Base Period Jurisdictional Rev Req
1				
2				
3				
4	RATE BASE	B-1	$193,158,656	$178,229,693
5				
6	FORECASTED OPERATING INCOME AT CURRENT RATES	C-1	10,936,344	8,726,710
7				
8	EARNED RATE OF RETURN		5.66%	4.90%
9				
10	RATE OF RETURN	J-1	8.69%	8.19%
11				
12	REQUIRED OPERATING INCOME		16,785,487	14,597,012
13				
14	OPERATING INCOME DEFICIENCY		5,849,143	5,870,302
15				
16	GROSS REVENUE CONVERSION FACTOR	H-1	1.6534938	1.6534938
17				
18	REVENUE DEFICIENCY (1)		9,671,521	9,706,508
19				
20	ADJUSTED OPERATING REVENUES	C-1	50,959,874	47,881,538
21				
22	REVENUE REQUIREMENT		$60,631,395	$57,588,046
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1 (TRI VILLAGE)

SCHEDULE A

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

Line No.	Description	Supporting Schedule Reference	Forecast Jurisdictional Rev Req	Base Period Jurisdictional Rev Req
4	RATE BASE	B-1	$3,703,429	$3,729,369
6	FORECASTED OPERATING INCOME AT CURRENT RATES	C-1	(102,656)	(83,987)
8	EARNED RATE OF RETURN		-2.77%	-2.25%
10	RATE OF RETURN	J-1	8.69%	8.19%
12	REQUIRED OPERATING INCOME		321,828	305,435
14	OPERATING INCOME DEFICIENCY		424,484	389,422
16	GROSS REVENUE CONVERSION FACTOR	H-1	1.6534938	1.6534938
18	REVENUE DEFICIENCY (1)		701,881	643,907
20	ADJUSTED OPERATING REVENUES	C-1	1,164,229	883,950
22	REVENUE REQUIREMENT		$1,866,110	$1,527,857

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1 (ELK LAKE)

SCHEDULE A
Page 4 of 5
Witness Responsible: M.A. Miller/. S. A. Miller

Line No.	Description	Supporting Schedule Reference	Forecast Jurisdictional Rev Req	Base Period Jurisdictional Rev Req
1				
2				
3				
4	RATE BASE	B-1	$192,388	$195,102
5				
6	FORECASTED OPERATING INCOME AT CURRENT RATES	C-1	(15,164)	(6,242)
7				
8	EARNED RATE OF RETURN		-7.88%	-3.20%
9				
10	RATE OF RETURN	J-1	8.69%	8.19%
11				
12	REQUIRED OPERATING INCOME		16,719	15,979
13				
14	OPERATING INCOME DEFICIENCY		31,883	22,221
15				
16	GROSS REVENUE CONVERSION FACTOR	H-1	1.6534938	1.6534938
17				
18	REVENUE DEFICIENCY (1)		52,718	36,742
19				
20	ADJUSTED OPERATING REVENUES	C-1	93,638	81,756
21				
22	REVENUE REQUIREMENT		$146,356	$118,498
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
OVERALL FINANCIAL SUMMARY
FOR THE TWELVE MONTHS ENDED: NOVEBER 30, 2008

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

SCHEDULE A
Page 5 of 5
Witness Responsible: M.A. Miller/. S. A. Miller

Line No.	Description	Supporting Schedule Reference	Forecast Jurisdictional Rev Req	Base Period Jurisdictional Rev Req
1				
2				
3				
4	RATE BASE	B-1	$2,805,037	$2,469,447
5				
6	FORECASTED OPERATING INCOME AT CURRENT RATES	C-1	(160,224)	133,776
7				
8	EARNED RATE OF RETURN		-5.71%	5.42%
9				
10	RATE OF RETURN	J-1	8.69%	8.19%
11				
12	REQUIRED OPERATING INCOME		243,758	202,248
13				
14	OPERATING INCOME DEFICIENCY		403,982	68,472
15				
16	GROSS REVENUE CONVERSION FACTOR	H-1	1.6534938	1.6534938
17				
18	REVENUE DEFICIENCY (1)		667,981	113,218
19				
20	ADJUSTED OPERATING REVENUES	C-1	797,108	797,644
21				
22	REVENUE REQUIREMENT		$1,465,089	$910,862
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
RATE BASE SUMMARY
AS OF JULY 31 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Amont				
			Central Division	Tri-Village	Elk Lake	Owenton	Total Water
2	Utility Plant In Service	B-2	$329,010,597	$7,245,361	$322,012	$5,269,238	341,847,208
4	Property Held for Future Use	B-2.6	0	0	0	0	0
6	Utility Plant Acquisition Adjustments	W/P-1-2	48,940	0	0	0	48,940
8	Accumulated Depreciation	B-3	(84,495,109)	(1,634,764)	(46,173)	(1,755,443)	(87,931,489)
10	Accumulated Amortization	W/P-1-4	0	0			0
12	Net Utility Plant In Service		244,564,428	5,610,597	275,839	3,513,795	253,964,659
15	Construction Work in Progress	B-4	12,292,282	74,344	0	32,649	12,399,275
17	Working Capital Allowance	B-5	2,884,000	38,000	5,000	39,000	2,966,000
19	Other Working Capital Allowance	B-5	491,145	32,616	0		523,761
21	Contributions In Aid of Construction	B-6	(36,397,384)	(2,209,138)	(85,737)	(1,665,024)	(40,357,283)
23	Customer Advances	B-6	(18,489,801)	(549)	0	0	(18,490,350)
25	Deferred Income Taxes	B-6	(28,353,260)	(67,965)	0	(40,373)	(28,461,598)
27	Deferred Investment Tax Credits	B-6	(105,013)	0	0	0	(105,013)
29	Deferred Maintenance	W/P-1-11	1,139,021	251,464	0	589,400	1,979,885
31	Deferred Debits	W/P-1-12	1,956,365	0	0	0	1,956,365
33	Other Rate Base Elements	W/P-1-12	(1,752,090)	0	0	0	(1,752,090)
45	Jurisdictional Rate Base		$178,229,693	$3,729,369	$195,102	$2,469,447	184,623,611

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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
RATE BASE SUMMARY
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

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

Line No.	Rate Base Component	Supporting Schedule Reference	End of Period Amount					13 Month Average Forecast Period Amount				
			Central Division	Tri-Village	Elk Lake	Owenton	Total Water	Central Division	Tri-Village	Elk Lake	Owenton	Total Water
2	Utility Plant In Service	B-2	$370,544,081	7,400,913	322,012	5,986,460	384,252,466	$355,203,490	$7,398,052	$322,012	$5,564,252	368,487,806
4	Property Held for Future Use	B-2.6	0	0	0	0	0	0	0	0	0	0
6	Utility Plant Acquisition Adjustments	W/P-1-2	31,539	0	0	0	31,539	38,065	0	0	0	38,065
8	Accumulated Depreciation	B-3	(94,938,840)	(1,898,976)	(56,503)	(1,939,021)	(98,833,340)	(90,992,133)	(1,786,214)	(52,777)	(1,875,327)	(94,706,451)
10	Accumulated Amortization	W/P-1-4	0	0	0	0	0	0	0	0	0	0
12	Net Utility Plant In Service		275,636,780	5,501,937	265,509	4,046,439	285,450,665	264,249,422	5,611,838	269,235	3,688,925	273,819,420
15	Construction Work in Progress	B-4 / W/P-1-5	37,586,643	0	0	165,790	37,752,433	21,382,510	0	0	129,559	21,512,069
17	Working Capital Allowance	B-5	945,000	5,000	800	4,000	954,800	3,355,000	106,000	8,000	89,000	3,558,000
19	Other Working Capital Allowance	B-5	491,145	32,616	0	0	523,761	491,145	32,616	0	0	523,761
21	Contributions in Aid of Construction	B-6	(50,116,788)	(2,213,621)	(84,382)	(1,630,457)	(54,045,248)	(44,491,443)	(2,212,820)	(84,847)	(1,630,457)	(48,419,567)
23	Customer Advances	B-6	(25,077,293)	(549)	0	0	(25,077,842)	(22,456,695)	0	0	0	(22,456,695)
25	Deferred Income Taxes	B-6	(30,428,379)	(72,939)	0	(43,328)	(30,544,646)	(30,552,793)	(73,238)	0	(43,506)	(30,669,537)
27	Deferred Investment Tax Credits	B-6	(98,633)	0	0	0	(98,633)	(94,805)	0	0	0	(94,805)
29	Deferred Maintenance	W/P-1-11	818,460	229,841	0	553,381	1,601,682	930,902	239,033	0	571,516	1,741,451
31	Deferred Debits	W/P-1-12	1,862,857	0	0	0	1,862,857	1,897,923	0	0	0	1,897,923
33	Other Rate Base Elements	W/P-1-12	(1,424,316)	0	0	0	(1,424,316)	(1,552,510)	0	0	0	(1,552,510)
45	Jurisdictional Rate Base		$210,195,476	$3,482,285	$181,927	$3,095,825	$216,955,513	$193,158,656	$3,703,429	$192,388	$2,805,037	$199,859,510

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Page 7 of 72

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY MAJOR GROUPING
AS OF JULY 31 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

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

Line No.	Major Property Grouping	Base Period Central Division	Base Period Tri-Village	Base Period Elk Lake	Base Period Owenton	Base Period Total	Jurisdictional Percent	Jurisdictional Central Division	Jurisdictional Tri-Village	Jurisdictional Elk Lake	Jurisdictional Owenton	Jurisdictional Total	End of Period Adjusted Jurisdiction
1													
2													
3	Intangibles	$107,608	0	0	0	$ 107,608	100%	$107,608	$0	$0	$0	$ 107,608	$ -
4													
5	Source of Supply and Pumping	26,467,451	581,666	58,104	442,816	27,550,037		26,467,451	581,666	58,104	442,816	27,550,037	0
6													
7	Water Treatment	35,811,712	219,648	7,618	2,354,328	38,393,306		35,811,712	219,648	7,618	2,354,328	38,393,306	0
8													
9	Transmission and Distribution	240,990,084	5,765,385	248,345	1,971,985	248,975,799		240,990,084	5,765,385	248,345	1,971,985	248,975,799	(0)
10													
11	General	25,633,742	678,663	7,945	500,109	26,820,459		25,633,742	678,663	7,945	500,109	26,820,459	0
12													
13	Completed Construction not Classified	0	0	0	0	0		0	0	0	0	0	0
14													
15	Other	0	0	0	0	0		0	0	0	0	0	0
16													
17		$329,010,597	$7,245,361	$322,012	$5,269,238	$341,847,208		$329,010,597	$7,245,362	$322,012	$5,269,238	$341,847,209	($0)
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY MAJOR GROUPING
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

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

Line No.	Major Property Grouping	Base Period	Jurisdictional Percent	Jurisdictional	Adjustments	End of Period Adjusted Jurisdiction	13 Month Average
1	**Central Division**						
2	Intangibles	$107,608	100%	$107,608	$0	$107,608	$107,608
3	Source of Supply and Pumping	30,681,782		30,681,782	0	30,681,782	29,429,641
4	Water Treatment	37,559,031		37,559,031	0	37,559,031	37,558,646
5	Transmission and Distribution	274,969,485		274,969,485	0	274,969,485	261,777,417
6	General	27,226,175		27,226,175	0	27,226,175	26,330,178
7	Completed Construction not Classified	0		0	0	0	0
8	Other	0		0	0	0	0
9							
10		$370,544,081		$370,544,081	$0	$370,544,081	$355,203,490
11							
12							
13	**Tri-Village**						
14	Intangibles	$0	100%	$0	$0	$0	$0
15	Source of Supply and Pumping	581,666		581,666	0	581,666	581,666
16	Water Treatment	219,648		219,648	0	219,648	219,648
17	Transmission and Distribution	5,920,972		5,920,972	0	5,920,972	5,918,111
18	General	678,627		678,627	0	678,627	678,627
19	Completed Construction not Classified				0	0	0
20	Other				0	0	0
21							
22		$7,400,913		$7,400,913	$0	$7,400,913	$7,398,052
23							
24	**Elk Lake**						
25	Intangibles	$0	100%	$0	$0	$0	$0
26	Source of Supply and Pumping	58,104		58,104	0	58,104	58,104
27	Water Treatment	7,618		7,618	0	7,618	7,618
28	Transmission and Distribution	248,345		248,345	0	248,345	248,345
29	General	7,945		7,945	0	7,945	7,945
30	Completed Construction not Classified	-			0	0	0
31	Other	-			0	0	0
32							
33		$322,012		$322,012	$0	$322,012	$322,012
34							
35	**Owenton**						
36	Intangibles	0	100%	$0	0	$0	0
37	Source of Supply and Pumping	1,140,690		1,140,690	0	1,140,690	720,210
38	Water Treatment	2,354,328		2,354,328	0	2,354,328	2,354,328
39	Transmission and Distribution	1,986,092		1,986,092	0	1,986,092	1,985,532
40	General	504,350		504,350	0	504,350	504,182
41	Completed Construction not Classified	0		0	0	0	0
42	Other	0		0	0	0	0
43							
44		$5,985,460		$5,985,460	$0	$5,985,460	$5,564,252
45							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JULY 31 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Central Division	Base Period Tri-Village	Base Period Elk Lake	Base Period Owenton	Jurisdictional Percent	Jurisdictional Central Division	Jurisdictional Tri-Village	Jurisdictional Elk Lake	Jurisdictional Owenton	Adjustment	Adjusted Jurisdiction Central Division	Adjusted Jurisdiction Tri-Village	Adjusted Jurisdiction Elk Lake	Adjusted Jurisdiction Owenton	Adjusted Jurisdiction Total Water
1																	
2																	
3		Intangible Plant															
4	301	Organization	$37,347	$0	$0	$0	100%	$37,347	$0	$0	$0	$0	37,347	0	0	0	37,347
5	302	Franchise/Consents	70,261	0	0	0		70,261	0	0	0	0	70,261	0	0	0	70,261
6	3031	Other P/E Intangibles	0	0	0	0		0	0	0	0	0	0	0	0	0	0
7	3036	Other P/E Comprehensive Studies	0	0	0	0		0	0	0	0	0	0	0	0	0	0
8		Total Intangibles	107,608	0	0	0		107,608	0	0	0	0	107,608	0	0	0	107,608
9																	
10		Source of Supply and Pumping Plant															
11	310	Land and Land Rights - SS	322,833	12,389	0	393,784		322,833	12,389	0	393,784	0	322,833	12,389	0	393,784	729,006
12	311	Structures and Improvements	2,098,251	442,402	27,734	0		2,098,251	442,402	27,734	0	0	2,098,251	442,402	27,734	0	2,568,387
13	312	Collecting and Impounding Reservoirs	1,016,553	0	0	0		1,016,553	0	0	0	0	1,016,553	0	0	0	1,016,553
14	313	Lake, River and Other Intakes	561,430	0	0	0		561,430	0	0	0	0	561,430	0	0	0	561,430
15	314	Wells and Springs	0	0	0	0		0	0	0	0	0	0	0	0	0	0
16	316	Supply Mains	5,069,822	0	14,520	0		5,069,822	0	14,520	0	0	5,069,822	0	14,520	0	5,084,342
17	320	Land and Land Rights - Pumping	81,790	0	750	0		81,790	0	750	0	0	81,790	0	750	0	82,540
18	321	Structures and Improvements	5,237,403	0	0	9,286		5,237,403	0	0	9,286	0	5,237,403	0	0	9,286	5,246,689
19	322	Boiler Plant Equipment	0	0	0	0		0	0	0	0	0	0	0	0	0	0
20	323	Other Power Production Equipment	572,454	0	0	0		572,454	0	0	0	0	572,454	0	0	0	572,454
21	325	Electric Pumping Equipment	9,781,854	126,875	15,100	39,746		9,781,854	126,875	15,100	39,746	0	9,781,854	126,875	15,100	39,746	9,963,575
22	326	Diesel Pumping Equipment	1,661,187	0	0	0		1,661,187	0	0	0	0	1,661,187	0	0	0	1,661,187
23	328	Other Pumping Equipment	63,874	0	0	0		63,874		0	0	0	63,874	0	0	0	63,874
24	3541		0	0	0	0		0		0	0	0	0	0	0	0	0
25	3711		0	0	0	0		0		0	0	0	0	0	0	0	0
26																	
27		Total Source of Supply & Pumping	26,467,451	581,666	58,104	442,816		26,467,451	581,666	58,104	442,816	0	26,467,451	581,666	58,104	442,816	27,550,037
28																	
29		Water Treatment Plant															
30	330	Land and Land Rights	68,164	0	0	0		68,164	0	0	0	0	68,164	0	0	0	68,1[illegible]
31	331	Structures and Improvements	11,349,165	168,110	0	0		11,349,165	168,110	0	0	0	11,349,165	168,110	0	0	11,517,[illegible]
32	332	Water Treatment Equipment	24,394,383	51,538	7,618	2,354,328		24,394,383	51,538	7,618	2,354,328	0	24,394,383	51,538	7,618	2,354,328	26,807,8[illegible]
33	334	Water Treatment - GAC	0	0	0	0		0	0	0	0	0	0	0	0	0	0
34																	
35		Total Water Treatment	35,811,712	219,648	7,618	2,354,328		35,811,712	219,648	7,618	2,354,328	0	35,811,712	219,648	7,618	2,354,328	38,393,305
36																	
37		Transmission and Distribution Plant															
38	340	Land and Land Rights	4,668,719	5,042	1,250	73,655		4,668,719	5,042	1,250	73,655	0	4,668,719	5,042	1,250	73,655	4,748,66[illegible]
39	341	T & D Structures and Improvements.	1,654,999	22,120	0	25,013		1,654,999	22,120	0	25,013	0	1,654,999	22,120	0	25,013	1,702,1[illegible]
40	342	Distribution Reservoirs and Standpipes	9,391,217	858,732	30,749	686,245		9,391,217	858,732	30,749	686,245	0	9,391,217	858,732	30,749	686,245	10,966,943
41	343	Transmission and Distribution Mains	154,147,197	4,337,652	145,823	943,262		154,147,197	4,337,652	145,823	943,262	0	154,147,197	4,337,652	145,823	943,262	159,573,934
42	345	Services	36,019,342	141,323	0	131,144		36,019,342	141,323	0	131,144	0	36,019,342	141,323	0	131,144	36,291,809
43	346	Meters	9,296,440	369,456	56,623	4,846		9,296,440	369,456	56,623	4,846	0	9,296,440	369,456	56,623	4,846	9,727,365
44	347	Meter Installations	15,288,469	12,636	0	104,297		15,288,469	12,636	0	104,297	0	15,288,469	12,636	0	104,297	15,405,402
45	348	Hydrants	10,523,701	18,424	13,900	3,523		10,523,701	18,424	13,900	3,523	0	10,523,701	18,424	13,900	3,523	10,559,548
46																	
47		Total Transmission and Distribution	240,990,084	5,765,385	248,345	1,971,985		240,990,084	5,765,385	248,345	1,971,985	0	240,990,084	5,765,385	248,345	1,971,985	248,975,799
48																	
49																	
50																	

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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JULY 31 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

SCHEDULE B-2.1
PAGE 2 of 10
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Central Division	Base Period Tri-Village	Base Period Elk Lake	Base Period Owenton	Jurisdictional Percent	Jurisdictional Central Division	Jurisdictional Tri-Village	Jurisdictional Elk Lake	Jurisdictional Owenton	Adjustment	Adjusted Jurisdiction Central Division	Adjusted Jurisdiction Tri-Village	Adjusted Jurisdiction Elk Lake	Adjusted Jurisdiction Owenton	Total Water
1																	
2																	
3		General Plant															
4	389.2	Stores Shop & Garage Land	$0	$0	0	0	100%	$0	$ -	$ -	$ -	$0	$0	0	0	0	0
5	390	Structures and Improvements	6,579,961	4,518.00	0	163,372		6,579,961	4,518	0	163,372	0	6,579,961	4,518	0	163,372	6,747,851
6	391	Office Furniture and Equipment	8,771,923	610,219	0	33,071		8,771,923	610,219	0	33,071	0	8,771,923	610,219	0	33,071	9,415,213
7	392	Transportation Equipment	2,962,919	12,972	7,445	173,785		2,962,919	12,972	7,445	173,785	0	2,962,919	12,972	7,445	173,785	3,157,121
8	393	Stores Equipment	35,547	-	0	0		35,547	0	0	0	0	35,547	0	0	0	35,547
9	394	Tools, Shop and Garage Equipment	1,640,693	6,481	0	4,877		1,640,693	6,481	0	4,877	0	1,640,693	6,481	0	4,877	1,652,051
10	395	Laboratory Equipment	886,179	-	0	0		886,179	0	0	0	0	886,179	0	0	0	886,179
11	396	Power Operated Equipment	1,504,657	35,704	0	49,450		1,504,657	35,704	0	49,450	0	1,504,657	35,704	0	49,450	1,589,811
12	397	Communication Equipment	1,931,592	2,718	0	0		1,931,592	2,718	0	0	0	1,931,592	2,718	0	0	1,934,310
13	398	Miscellaneous Equipment	1,182,286	6,051	0	75,554		1,182,286	6,051	0	75,554	0	1,182,286	6,051	0	75,554	1,263,891
14	399	Other Tangible Property	137,985	-	500	0		137,985	0	500	0	0	137,985	0	500	0	138,485
15																	
16		Total General	25,633,742	678,663	7,945	500,109		25,633,742	678,663	7,945	500,109	0	25,633,742	678,663	7,945	500,109	26,820,459
17																	
18																	
19																	
20		Total Utility Plant in Service	$329,010,597	$7,245,361	$322,012	$5,269,238		$329,010,597	$7,245,362	$322,012	$5,269,238	$0	$329,010,597	$7,245,362	$322,012	$5,269,238	$341,847,209
21																	

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

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

SCHEDULE B-2.1
PAGE 3 of 10
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		Intangible Plant						
4	310000	Organization	$37,347	100%	$37,347	$0	$37,347	37,347
5	302000	Franchise/Consents	70,261		70,261	0	70,261	70,261
6	339100	Other P/E Intangibles	-		0	0	0	0
7	339600	Other P/E Comprehensive Studies	-		0	0	0	0
8		Total Intangibles	107,608		107,608	0	107,608	107,608
9								
10		Source of Supply and Pumping Plant						
11	303200	Land and Land Rights - SS	322,833		322,833	0	322,833	322,833
12	304100	Structures and Improvements	5,162,512		5,162,512	0	5,162,512	4,227,551
13	305000	Collecting and Impounding Reservoirs	1,016,553		1,016,553	0	1,016,553	1,016,553
14	306000	Lake, River and Other Intakes	561,430		561,430	0	561,430	561,430
15	0	Wells and Springs	-		0	0	0	0
16	309000	Supply Mains	5,069,822		5,069,822	0	5,069,822	5,069,822
17	303300	Land and Land Rights - Pumping	81,790		81,790	0	81,790	81,790
18	304200	Structures and Improvements	5,237,403		5,237,403	0	5,237,403	5,237,403
19	0	Boiler Plant Equipment	-		0	0	0	0
20	310100	Other Power Production Equipment	572,454		572,454	0	572,454	572,454
21	325	Electric Pumping Equipment	10,857,510		10,857,510	0	10,857,510	10,588,279
22	326	Diesel Pumping Equipment	1,661,187		1,661,187	0	1,661,187	1,661,187
23	328	Other Pumping Equipment	138,288		138,288	0	138,288	90,339
24	3541		0		0	0	0	0
25	3711		0		0	0	0	0
26								
27		Total Source of Supply & Pumping	30,681,782		30,681,782	0	30,681,782	29,429,641
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	68,164		68,164	0	68,164	68,164
31	331	Structures and Improvements	13,096,484		13,096,484	0	13,096,484	13,096,099
32	332	Water Treatment Equipment	24,394,383		24,394,383	0	24,394,383	24,394,383
33	334	Water Treatment - GAC	0		0	0	0	0
34								
35		Total Water Treatment	37,559,031		37,559,031	0	37,559,031	37,558,646
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	4,668,719		4,668,719	0	4,668,719	3,944,949
39	341	T & D Structures and Improvements.	1,654,999		1,654,999	0	1,654,999	778,833
40	342	Distribution Reservoirs and Standpipes	9,506,217		9,506,217	0	9,506,217	11,105,768
41	343	Transmission and Distribution Mains	179,892,546		179,892,546	0	179,892,546	169,823,682
42	345	Services	39,129,476		39,129,476	0	39,129,476	37,931,734
43	346	Meters	12,789,928		12,789,928	0	12,789,928	11,439,956
44	347	Meter Installations	15,671,321		15,671,321	0	15,671,321	15,530,138
45	348	Hydrants	11,656,279		11,656,279	0	11,656,279	11,222,357
46								
47		Total Transmission and Distribution	274,969,485		274,969,485	0	274,969,485	261,777,417
48								
49								
50								

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

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

SCHEDULE B-2.1
PAGE 4 of 10
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	$0		$0	$0	$0	$0
5	390	Structures and Improvements	6,579,961		6,579,961	0	6,579,961	6,579,961
6	391	Office Furniture and Equipment	9,048,805		9,048,805	0	9,048,805	8,931,772
7	392	Transportation Equipment	3,213,390		3,213,390	0	3,213,390	3,015,859
8	393	Stores Equipment	35,547		35,547	0	35,547	35,547
9	394	Tools, Shop and Garage Equipment	2,705,773		2,705,773	0	2,705,773	2,124,340
10	395	Laboratory Equipment	886,179		886,179	0	886,179	886,179
11	396	Power Operated Equipment	1,504,657		1,504,657	0	1,504,657	1,504,657
12	397	Communication Equipment	1,931,592		1,931,592	0	1,931,592	1,931,592
13	398	Miscellaneous Equipment	1,182,286		1,182,286	0	1,182,286	1,182,286
14	399	Other Tangible Property	137,985		137,985	0	137,985	137,985
15								
16		Total General	27,226,175		27,226,175	0	27,226,175	26,330,178
17								
18								
19		Total Utility Plant in Service	$370,544,081		$370,544,081	$0	$370,544,081	$355,203,490
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
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32								
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
TRI-VILLAGE

SCHEDULE B-2.1
PAGE 5 of 10
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		Intangible Plant						
4	310000	Organization	$0	100%	$0	$0	$0	0
5	302000	Franchise/Consents	-		0	0	0	0
6	339100	Other P/E Intangibles	-		0	0	0	0
7	339600	Other P/E Comprehensive Studies	-		0	0	0	0
8		Total Intangibles	0		0	0	0	0
9								
10		Source of Supply and Pumping Plant						
11	303200	Land and Land Rights - SS	12,389		12,389	0	12,389	12,389
12	304100	Structures and Improvements	442,402		442,402	0	442,402	442,402
13	305000	Collecting and Impounding Reservoirs	-		0	0	0	0
14	306000	Lake, River and Other Intakes	-		0	0	0	0
15	0	Wells and Springs	-		0	0	0	0
16	309000	Supply Mains	-		0	0	0	0
17	303300	Land and Land Rights - Pumping	-		0	0	0	0
18	304200	Structures and Improvements	-		0	0	0	0
19	0	Boiler Plant Equipment	-		0	0	0	0
20	310100	Other Power Production Equipment	-		0	0	0	0
21	325	Electric Pumping Equipment	126,875		126,875	0	126,875	126,875
22	326	Diesel Pumping Equipment	0		0	0	0	0
23	328	Other Pumping Equipment	0		0	0	0	0
24	3541		0		0	0	0	0
25	3711		0		0	0	0	0
26								
27		Total Source of Supply & Pumping	581,666		581,666	0	581,666	581,666
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	0		0	0	0	168,110
31	331	Structures and Improvements	168,110		168,110	0	168,110	0
32	332	Water Treatment Equipment	51,538		51,538	0	51,538	51,538
33	334	Water Treatment - GAC	0		0	0	0	0
34								
35		Total Water Treatment	219,648		219,648	0	219,648	219,648
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	5,042		5,042	0	5,042	5,042
39	341	T & D Structures and Improvements.	22,120		22,120	0	22,120	22,120
40	342	Distribution Reservoirs and Standpipes	858,732		858,732	0	858,732	858,732
41	343	Transmission and Distribution Mains	4,438,215		4,438,215	0	4,438,215	4,438,215
42	345	Services	167,888		167,888	0	167,888	166,793
43	346	Meters	392,071		392,071	0	392,071	391,171
44	347	Meter Installations	18,480		18,480	0	18,480	17,614
45	348	Hydrants	18,424		18,424	0	18,424	18,424
46								
47		Total Transmission and Distribution	5,920,972		5,920,972	0	5,920,972	5,918,111
48								
49								
50								

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
TRI-VILLAGE

SCHEDULE B-2.1
PAGE 6 of 10
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	$0		$0	$0	$0	$0
5	390	Structures and Improvements	4,518		4,518	0	4,518	4,518
6	391	Office Furniture and Equipment	610,183		610,183	0	610,183	610,183
7	392	Transportation Equipment	12,972		12,972	0	12,972	12,972
8	393	Stores Equipment	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	6,481		6,481	0	6,481	6,481
10	395	Laboratory Equipment	0		0	0	0	0
11	396	Power Operated Equipment	35,704		35,704	0	35,704	35,704
12	397	Communication Equipment	2,718		2,718	0	2,718	2,718
13	398	Miscellaneous Equipment	6,051		6,051	0	6,051	6,051
14	399	Other Tangible Property	0		0	0	0	0
15								
16		Total General	678,627		678,627	0	678,627	678,627
17								
18								
19		Total Utility Plant in Service	$7,400,913		$7,400,913	$0	$7,400,913	$7,398,052

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
ELK LAKE

SCHEDULE B-2.1
PAGE 7 of 10
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		Intangible Plant						
4	310000	Organization	$0	100%	$0	$0	$0	0
5	302000	Franchise/Consents	-		0	0	0	0
6	339100	Other P/E Intangibles	-		0	0	0	0
7	339600	Other P/E Comprehensive Studies	-		0	0	0	0
8		Total Intangibles	0		0	0	0	0
9								
10		Source of Supply and Pumping Plant						
11	303200	Land and Land Rights - SS	-		0	0	0	0
12	304100	Structures and Improvements	27,734		27,734	0	27,734	27,734
13	305000	Collecting and Impounding Reservoirs	-		0	0	0	0
14	306000	Lake, River and Other Intakes	-		0	0	0	0
15	0	Wells and Springs	-		0	0	0	0
16	309000	Supply Mains	14,520		14,520	0	14,520	14,520
17	303300	Land and Land Rights - Pumping	750		750	0	750	750
18	304200	Structures and Improvements	-		0	0	0	0
19	0	Boiler Plant Equipment	-		0	0	0	0
20	310100	Other Power Production Equipment	-		0	0	0	0
21	325	Electric Pumping Equipment	15,100		15,100	0	15,100	15,100
22	326	Diesel Pumping Equipment	0		0	0	0	0
23	328	Other Pumping Equipment	0		0	0	0	0
24	3541		0		0	0	0	0
25	3711		0		0	0	0	0
26								
27		Total Source of Supply & Pumping	58,104		58,104	0	58,104	58,104
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	0		0	0	0	0
31	331	Structures and Improvements	0		0	0	0	0
32	332	Water Treatment Equipment	7,618		7,618	0	7,618	7,618
33	334	Water Treatment - GAC	0		0	0	0	0
34								
35		Total Water Treatment	7,618		7,618	0	7,618	7,618
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	1,250		1,250	0	1,250	1,250
39	341	T & D Structures and Improvements.	0		0	0	0	0
40	342	Distribution Reservoirs and Standpipes	30,749		30,749	0	30,749	30,749
41	343	Transmission and Distribution Mains	145,823		145,823	0	145,823	145,823
42	345	Services	0		0	0	0	0
43	346	Meters	56,623		56,623	0	56,623	56,623
44	347	Meter Installations	0		0	0	0	0
45	348	Hydrants	13,900		13,900	0	13,900	13,900
46								
47		Total Transmission and Distribution	248,345		248,345	0	248,345	248,345
48								
49								
50								

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
ELK LAKE

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

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	$0		$0	$0	$0	$0
5	390	Structures and Improvements	0		0	0	0	0
6	391	Office Furniture and Equipment	0		0	0	0	0
7	392	Transportation Equipment	7,445		7,445	0	7,445	7,445
8	393	Stores Equipment	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	0		0	0	0	0
10	395	Laboratory Equipment	0		0	0	0	0
11	396	Power Operated Equipment	0		0	0	0	0
12	397	Communication Equipment	0		0	0	0	0
13	398	Miscellaneous Equipment	0		0	0	0	0
14	399	Other Tangible Property	500		500	0	500	500
15								
16		Total General	7,945		7,945	0	7,945	7,945
17								
18								
19		Total Utility Plant in Service	$322,012		$322,012	$0	$322,012	$322,012

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
Owenton

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		Intangible Plant						
4	310000	Organization	$0	100%	$0	$0	$0	0
5	302000	Franchise/Consents	-		0	0	0	0
6	339100	Other P/E Intangibles	-		0	0	0	0
7	339600	Other P/E Comprehensive Studies	-		0	0	0	0
8		Total Intangibles	0		0	0	0	0
9								
10		Source of Supply and Pumping Plant						
11	303200	Land and Land Rights - SS	1,091,658		1,091,658	0	1,091,658	671,178
12	304100	Structures and Improvements	-		0	0	0	0
13	305000	Collecting and Impounding Reservoirs	-		0	0	0	0
14	306000	Lake, River and Other Intakes	-		0	0	0	0
15	0	Wells and Springs	-		0	0	0	0
16	309000	Supply Mains	-		0	0	0	0
17	303300	Land and Land Rights - Pumping	-		0	0	0	9,286
18	304200	Structures and Improvements	9,286		9,286	0	9,286	0
19	0	Boiler Plant Equipment	-		0	0	0	0
20	310100	Other Power Production Equipment	-		0	0	0	0
21	325	Electric Pumping Equipment	39,746		39,746	0	39,746	39,746
22	326	Diesel Pumping Equipment	0		0	0	0	0
23	328	Other Pumping Equipment	0		0	0	0	0
24	3541		0		0	0	0	0
25	3711		0		0	0	0	0
26								
27		Total Source of Supply & Pumping	1,140,690		1,140,690	0	1,140,690	720,210
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	0		0	0	0	0
31	331	Structures and Improvements	0		0	0	0	0
32	332	Water Treatment Equipment	2,354,328		2,354,328	0	2,354,328	2,354,328
33	334	Water Treatment - GAC	0		0	0	0	0
34								
35		Total Water Treatment	2,354,328		2,354,328	0	2,354,328	2,354,328
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	73,655		73,655	0	73,655	73,655
39	341	T & D Structures and Improvements.	25,013		25,013	0	25,013	25,013
40	342	Distribution Reservoirs and Standpipes	686,245		686,245	0	686,245	686,245
41	343	Transmission and Distribution Mains	943,262		943,262	0	943,262	943,262
42	345	Services	142,476		142,476	0	142,476	142,026
43	346	Meters	7,345		7,345	0	7,345	7,246
44	347	Meter Installations	104,573		104,573	0	104,573	104,562
45	348	Hydrants	3,523		3,523	0	3,523	3,523
46								
47		Total Transmission and Distribution	1,986,092		1,986,092	0	1,986,092	1,985,532
48								
49								
50								

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
Owenton

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

Line No.	Acct No.	Account Title	Forecasted Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	$0		$0	$0	$0	$0
5	390	Structures and Improvements	163,372		163,372	0	163,372	163,372
6	391	Office Furniture and Equipment	37,312		37,312	0	37,312	37,144
7	392	Transportation Equipment	173,785		173,785	0	173,785	173,785
8	393	Stores Equipment	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	4,877		4,877	0	4,877	4,877
10	395	Laboratory Equipment	0		0	0	0	0
11	396	Power Operated Equipment	49,450		49,450	0	49,450	49,450
12	397	Communication Equipment	0		0	0	0	0
13	398	Miscellaneous Equipment	75,554		75,554	0	75,554	75,554
14	399	Other Tangible Property	0		0	0	0	0
15								
16		Total General	504,350		504,350	0	504,350	504,182
17								
18								
19		Total Utility Plant In Service	$5,985,460		$5,985,460	$0	$5,985,460	$5,664,252

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF JULY 31 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1

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

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2	CENTRAL DIVISION			Not Applicable			
3							
4							
5							
6							
7							
8							
9							
10	TRI-VILLAGE			Not Applicable			
11							
12							
13							
14							
15							
16							
17							
18	ELK LAKE			Not Applicable			
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	OWENTON						
29				Not Applicable			
30							
31							
32							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF NOVEMBER 30, 2008

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

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

Line No.	Acct No.	Account Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference Number	Description/Purpose of Adjustment
1							
2	CENTRAL DIVISION			Not Applicable			
3							
4							
5							
6							
7							
8							
9							
10	TRI-VILLAGE			Not Applicable			
11							
12							
13							
14							
15							
16							
17							
18	ELK LAKE			Not Applicable			
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	OWENTON						
29				Not Applicable			
30							
31							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

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

SCHEDULE B-2.3
PAGE 1 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Base Period Ending Balance
1									
2									
3		Intangible Plant							
4	301	Organization	$30,624	$ 6,723	$0	$0			$37,347
5	302	Franchise/Consents	70,261	0	0	0			70,261
6	3031	Other P/E Intangibles	125,793	(125,793)	0	0			0
7	3036	Other P/E Comprehensive Studies	611,071	(611,071)	0	0			0
8		Total Intangibles	837,749	(730,141)	0	0			107,608
9									
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	322,833	0	0	0			322,833
12	311	Structures and Improvements	423,697	1,675,654	1,100	0			2,098,251
13	312	Collecting and Impounding Reservoirs	1,016,532	21	0	0			1,016,553
14	313	Lake, River and Other Intakes	568,430	0	7,000	0			561,430
15	314	Wells and Springs	0	0	0	0			0
16	316	Supply Mains	5,069,822	0	0	0			5,069,822
17	320	Land and Land Rights - Pumping	81,790	0	0	0			81,790
18	321	Structures and Improvements	4,450,578	788,325	1,500	0			5,237,403
19	322	Boiler Plant Equipment	0	0	0	0			0
20	323	Other Power Production Equipment	572,278	176	0	0			572,454
21	325	Electric Pumping Equipment	9,440,263	356,991	15,400	0			9,781,854
22	326	Diesel Pumping Equipment	594,512	1,066,675	0	0			1,661,187
23	328	Other Pumping Equipment	(4,820)	68,694	0	0			63,874
24			0	0	0	0			0
25			0	0	0	0			0
26									
27		Total Source of Supply & Pumping	22,535,915	3,956,536	25,000	0			26,467,451
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	68,164	0	0	0			68,164
31	331	Structures and Improvements	8,489,519	2,883,896	24,250	0			11,349,165
32	332	Water Treatment Equipment	24,122,567	422,116	150,300	0			24,394,383
33	334	Water Treatment - GAC	0	0	0	0			0
34									
35		Total Water Treatment	32,680,250	3,306,012	174,550	0			35,811,712
36									
37		Transmission and Distribution Plant							
38	340	Land and Land Rights	4,668,719	0	0	0			4,668,719
39	341	T & D Structures and Improvements.	1,599,936	56,163	1,100	0			1,654,999
40	342	Distribution Reservoirs and Standpipes	8,187,971	1,203,246	0	0			9,391,217
41	343	Transmission and Distribution Mains	143,813,017	10,599,588	265,408	0			154,147,197
42	345	Services	33,559,974	2,507,958	48,590	0			36,019,342
43	346	Meters	7,346,709	2,074,648	124,917	0			9,296,440
44	347	Meter Installations	14,619,728	668,741	0	0			15,288,469
45	348	Hydrants	9,766,076	765,287	7,662	0			10,523,701
46									
47		Total Transmission and Distribution	223,562,130	17,875,631	447,677	0			240,990,084
48									
49									
50									

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

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

SCHEDULE B-2.3
PAGE 2 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation	Other Accts Involved	Base Period Ending Balance
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	$0	$0	$0	$0			$0
5	390	Structures and Improvements	6,266,740	313,221	0	0			6,579,961
6	391	Office Furniture and Equipment	8,518,793	338,124	84,994	0			8,771,923
7	392	Transportation Equipment	2,285,636	1,147,781	470,498	0			2,962,919
8	393	Stores Equipment	35,547	0	0	0			35,547
9	394	Tools, Shop and Garage Equipment	909,452	748,751	17,510	0			1,640,693
10	395	Laboratory Equipment	843,008	47,071	3,900	0			886,179
11	396	Power Operated Equipment	1,456,059	49,598	0	0			1,504,657
12	397	Communication Equipment	1,905,361	26,231	0	0			1,931,592
13	398	Miscellaneous Equipment	966,000	216,436	150	0			1,182,286
14	399	Other Tangible Property	137,985	0	0	0			137,985
15									
16		Total General	23,323,581	2,887,213	577,052	0			25,633,742
17									
18									
19		Total Utility Plant in Service	$302,939,625	$27,295,251	$1,224,279	$0			$329,010,597
20									
21									
22									
23									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

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

Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation	Other Accts Involved	Fore. Period Ending Balance	13 Month Average
1										
2										
3		Intangible Plant								
4	301	Organization	$37,347	$0	$0	$0			$37,347	$37,347
5	302	Franchise/Consents	70,261	0	0	0			70,261	70,261
6	3031	Other P/E Intangibles	0	0	0	0			0	0
7	3036	Other P/E Comprehensive Studies	0	0	0	0			0	0
8		Total Intangibles	107,608	0	0	0			107,608	107,608
9										
10		Source of Supply and Pumping Plant								
11	310	Land and Land Rights - SS	322,833	0	0	0			322,833	322,833
12	311	Structures and Improvements	2,098,251	3,064,261	0	0			5,162,512	4,227,551
13	312	Collecting and Impounding Reservoirs	1,016,553	0	0	0			1,016,553	1,016,553
14	313	Lake, River and Other Intakes	561,430	0	0	0			561,430	561,430
15	314	Wells and Springs	0	0	0	0			0	0
16	316	Supply Mains	5,069,822	0	0	0			5,069,822	5,069,822
17	320	Land and Land Rights - Pumping	81,790	0	0	0			81,790	81,790
18	321	Structures and Improvements	5,237,403	0	0	0			5,237,403	5,237,403
19	322	Boiler Plant Equipment	0	0	0	0			0	0
20	323	Other Power Production Equipment	572,454	0	0	0			572,454	572,454
21	325	Electric Pumping Equipment	9,781,854	1,075,656	0	0			10,857,510	10,588,279
22	326	Diesel Pumping Equipment	1,661,187	0	0	0			1,661,187	1,661,187
23	328	Other Pumping Equipment	63,874	74,414	0	0			138,288	90,339
24			0	0	0	0			0	0
25			0	0	0	0			0	0
26										
27		Total Source of Supply & Pumping	26,467,451	4,214,331	0	0			30,681,782	29,429,641
28										
29		Water Treatment Plant								
30	330	Land and Land Rights	68,164	0	0	0			68,164	68,164
31	331	Structures and Improvements	11,349,165	1,747,319	0	0			13,096,484	13,096,099
32	332	Water Treatment Equipment	24,394,383	0	0	0			24,394,383	24,394,383
33	334	Water Treatment - GAC	0	0	0	0			0	0
34										
35		Total Water Treatment	35,811,712	1,747,319	0	0			37,559,031	37,558,646
36										
37		Transmission and Distribution Plant								
38	340	Land and Land Rights	4,668,719	0	0				4,668,719	3,944,949
39	341	T & D Structures and Improvements	1,654,999	0	0	0			1,654,999	778,833
40	342	Distribution Reservoirs and Standpipes	9,391,217	115,000	0	0			9,506,217	11,105,768
41	343	Transmission and Distribution Mains	154,147,197	26,491,858	746,509	0			179,892,546	169,823,682
42	345	Services	36,019,342	3,289,289	179,155	0			39,129,476	37,931,734
43	346	Meters	9,296,440	3,567,321	73,833	0			12,789,928	11,439,956
44	347	Meter Installations	15,288,469	382,852	0	0			15,671,321	15,530,138
45	348	Hydrants	10,523,701	1,136,978	4,400	0			11,656,279	11,222,357
46										
47		Total Transmission and Distribution	240,990,084	34,983,298	1,003,897	0			274,969,485	261,777,417
48										
49										
50										

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

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

SCHEDULE B-2.3
PAGE 4 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Base Period Ending Balance	13 Month Average
1										
2										
3		General Plant								
4	389.2	Stores Shop & Garage Land	$0	$0	$0	$ -			$0	$0
5	390	Structures and Improvements	6,579,961	0	0	0			6,579,961	6,579,961
6	391	Office Furniture and Equipment	8,771,923	510,870	233,988	0			9,048,805	8,931,772
7	392	Transportation Equipment	2,962,919	475,471	225,000	0			3,213,390	3,015,859
8	393	Stores Equipment	35,547	0	0	0			35,547	35,547
9	394	Tools, Shop and Garage Equipment	1,640,693	1,166,199	101,119	0			2,705,773	2,124,340
10	395	Laboratory Equipment	886,179	0	0	0			886,179	886,179
11	396	Power Operated Equipment	1,504,657	0	0	0			1,504,657	1,504,657
12	397	Communication Equipment	1,931,592	0	0	0			1,931,592	1,931,592
13	398	Miscellaneous Equipment	1,182,286	0	0	0			1,182,286	1,182,286
14	399	Other Tangible Property	137,985	0	0	0			137,985	137,985
15										
16		Total General	25,633,742	2,152,540	560,107	0			27,226,175	26,330,178
17										
18										
19		Total Utility Plant In Service	$329,010,597	$43,097,488	$1,564,004	$0			$370,544,081	$355,203,490
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
TRI-VILLAGE

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

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation	Other Accts Involved	Base Period Ending Balance
1									
2									
3		Intangible Plant							
4	301	Organization	$ -	$ -	$ -	$0			$0
5	302	Franchise/Consents	0	-	-	0			0
6	3031	Other P/E Intangibles	0	-	-	0			0
7	3036	Other P/E Comprehensive Studies	0	-	-	0			0
8		Total Intangibles	0	0	0	0			0
9									
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	12,389	0	0	0			12,389
12	311	Structures and Improvements	434,430	7,972	0	0			442,402
13	312	Collecting and Impounding Reservoirs		0	0				0
14	313	Lake, River and Other Intakes		0	0				0
15	314	Wells and Springs		0	0				0
16	316	Supply Mains		0	0				0
17	320	Land and Land Rights - Pumping		0	0				0
18	321	Structures and Improvements		0	0				0
19	322	Boiler Plant Equipment		0	0				0
20	323	Other Power Production Equipment		0	0				0
21	325	Electric Pumping Equipment	126,875	0	0	0			126,875
22	326	Diesel Pumping Equipment		0	0				0
23	328	Other Pumping Equipment		0	0				0
24									0
25									0
26									
27		Total Source of Supply & Pumping	573,694	7,972	0	0			581,666
28									
29		Water Treatment Plant							
30	330	Land and Land Rights		0	0				0
31	331	Structures and Improvements	137,910	30,200	0				168,110
32	332	Water Treatment Equipment	51,538	0	0	0			51,538
33	334	Water Treatment - GAC		0	0				0
34									
35		Total Water Treatment	189,448	30,200	0	0			219,648
36									
37		Transmission and Distribution Plant							
38	340	Land and Land Rights		5,042	0				5,042
39	341	T & D Structures and Improvements.	12,950	9,170	0				22,120
40	342	Distribution Reservoirs and Standpipes	858,732	0	0	0			858,732
41	343	Transmission and Distribution Mains	2,550,667	1,786,985	0	0			4,337,652
42	345	Services	99,800	42,750	1,227	0			141,323
43	346	Meters	357,623	11,715	82	0			369,456
44	347	Meter Installations	7,381	5,255	0	0			12,636
45	348	Hydrants	18,018	11,854	11,448	0			18,424
46									
47		Total Transmission and Distribution	3,905,371	1,872,771	12,757	0			5,765,385
48									
49									
50									

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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
TRI-VILLAGE

Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Base Period Ending Balance
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	$0	$ -	$ -	$0			$0
5	390	Structures and Improvements	0	4,518	-	0			4,518
6	391	Office Furniture and Equipment	49,746	560,501	28	0			610,219
7	392	Transportation Equipment	17,972	-	5,000	0			12,972
8	393	Stores Equipment	0	-	-	0			0
9	394	Tools, Shop and Garage Equipment	6,481	-	-	0			6,481
10	395	Laboratory Equipment	0	-	-	0			0
11	396	Power Operated Equipment	35,704	-	-	0			35,704
12	397	Communication Equipment	2,718	-	-	0			2,718
13	398	Miscellaneous Equipment	0	6,051	-	0			6,051
14	399	Other Tangible Property	0	-	-	0			0
15									
16		Total General	112,620	571,070	5,028	0			678,663
17									
18									
19		Total Utility Plant in Service	$4,781,133	$2,482,013	$17,785	$0			$7,245,361
20									
21									
22									
23									
24									
25									
26									
27									
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KAW_R_PSCDR2#47_Part1_Supplemental_062507
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-1
TRI-VILLAGE

SCHEDULE B-2.3
PAGE 7 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Fore. Period Ending Balance	13 Month Average
1										
2										
3		Intangible Plant								
4	301	Organization	$0	$ -	$ -	$0			$0	$ -
5	302	Franchise/Consents	0	0	0	0			0	-
6	3031	Other P/E Intangibles	0	0	0	0			0	-
7	3036	Other P/E Comprehensive Studies	0	0	0	0			0	-
8		Total Intangibles	0	0	0	0			0	0
9										
10		Source of Supply and Pumping Plant								
11	310	Land and Land Rights - SS	12,389	0	0	0			12,389	12,389
12	311	Structures and Improvements	442,402	0	0	0			442,402	442,402
13	312	Collecting and Impounding Reservoirs	0	0	0	0			0	-
14	313	Lake, River and Other Intakes	0	0	0	0			0	-
15	314	Wells and Springs	0	0	0	0			0	-
16	316	Supply Mains	0	0	0	0			0	-
17	320	Land and Land Rights - Pumping	0	0	0	0			0	-
18	321	Structures and Improvements	0	0	0	0			0	-
19	322	Boiler Plant Equipment	0	0	0	0			0	-
20	323	Other Power Production Equipment	0	0	0	0			0	-
21	325	Electric Pumping Equipment	126,875	0	0	0			126,875	126,875
22	326	Diesel Pumping Equipment	0	0	0	0			0	-
23	328	Other Pumping Equipment	0	0	0	0			0	-
24	3541	Collection System Structures - Sewer	0	0	0	0			0	-
25	3711	Electric Pumping Equipment - Sewer	0	0	0	0			0	-
26										
27		Total Source of Supply & Pumping	581,666	0	0	0			581,666	581,666
28										
29		Water Treatment Plant								
30	330	Land and Land Rights	0	0	0	0			0	168,110
31	331	Structures and Improvements	168,110	0	0	0			168,110	-
32	332	Water Treatment Equipment	51,538	0	0	0			51,538	51,538
33	334	Water Treatment - GAC	0	0	0	0			0	-
34										
35		Total Water Treatment	219,648	0	0	0			219,648	219,648
36										
37		Transmission and Distribution Plant								
38	340	Land and Land Rights	5,042	0	0				5,042	5,042
39	341	T & D Structures and Improvements.	22,120	0	0	0			22,120	22,120
40	342	Distribution Reservoirs and Standpipes	858,732	0	0	0			858,732	858,732
41	343	Transmission and Distribution Mains	4,337,652	100,563	0	0			4,438,215	4,438,215
42	345	Services	141,323	28,171	1,606	0			167,888	166,793
43	346	Meters	369,456	22,723	108	0			392,071	391,171
44	347	Meter Installations	12,636	5,844	0	0			18,480	17,614
45	348	Hydrants	18,424	0	0	0			18,424	18,424
46										
47		Total Transmission and Distribution	5,765,385	157,301	1,714	0			5,920,972	5,918,111
48										
49										
50										

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-1
TRI-VILLAGE

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

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Base Period Ending Balance	13 Month Average
1										
2										
3		General Plant								
4	389.2	Stores Shop & Garage Land	$0	$ -	$ -	$ -			$0	-
5	390	Structures and Improvements	4,518	0	0	0			4,518	4,518
6	391	Office Furniture and Equipment	610,219	0	36	0			610,183	610,183
7	392	Transportation Equipment	12,972	0	0	0			12,972	12,972
8	393	Stores Equipment	0	0	0	0			0	-
9	394	Tools, Shop and Garage Equipment	6,481	0	0	0			6,481	6,481
10	395	Laboratory Equipment	0	0	0	0			0	-
11	396	Power Operated Equipment	35,704	0	0	0			35,704	35,704
12	397	Communication Equipment	2,718	0	0	0			2,718	2,718
13	398	Miscellaneous Equipment	6,051	0	0	0			6,051	6,051
14	399	Other Tangible Property	0	0	0	0			0	-
15										
16		Total General	678,663	0	36	0			678,627	678,627
17										
18										
19		Total Utility Plant in Service	$7,245,361	$157,301	$1,750	$0			$7,400,913	$7,398,052
20										
21										
22										
23										
24										
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
ELK LAKE

SCHEDULE B-2.3
PAGE 9 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation	Other Accts Involved	Base Period Ending Balance
1									
2									
3		Intangible Plant							
4	301	Organization	$0	$0	$0	$0			$0
5	302	Franchise/Consents	0	0	0	0			0
6	3031	Other P/E Intangibles	3,838	0	3,838	0			0
7	3036	Other P/E Comprehensive Studies	0	0	0	0			0
8		Total Intangibles	3,838	0	3,838	0			0
9									
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	0	0	0	0			0
12	311	Structures and Improvements	27,734	0	0	0			27,734
13	312	Collecting and Impounding Reservoirs	0	0	0	0			0
14	313	Lake, River and Other Intakes	0	0	0	0			0
15	314	Wells and Springs	0	0	0	0			0
16	316	Supply Mains	14,520	0	0	0			14,520
17	320	Land and Land Rights - Pumping	750	0	0	0			750
18	321	Structures and Improvements	0	0	0	0			0
19	322	Boiler Plant Equipment	0	0	0	0			0
20	323	Other Power Production Equipment	0	0	0	0			0
21	325	Electric Pumping Equipment	15,100	0	0	0			15,100
22	326	Diesel Pumping Equipment	0	0	0	0			0
23	328	Other Pumping Equipment	0	0	0	0			0
24			0	0	0	0			0
25			0	0	0	0			0
26									
27		Total Source of Supply & Pumping	58,104	0	0	0			58,104
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	0	0	0	0			0
31	331	Structures and Improvements	0	0	0	0			0
32	332	Water Treatment Equipment	7,618	0	0	0			7,618
33	334	Water Treatment - GAC	0	0	0	0			0
34									
35		Total Water Treatment	7,618	0	0	0			7,618
36									
37		Transmission and Distribution Plant							
38	340	Land and Land Rights	1,250	0	0	0			1,250
39	341	T & D Structures and Improvements.	0	0	0	0			0
40	342	Distribution Reservoirs and Standpipes	30,749	0	0	0			30,749
41	343	Transmission and Distribution Mains	145,823	0	0	0			145,823
42	345	Services	0	0	0	0			0
43	346	Meters	56,623	0	0	0			56,623
44	347	Meter Installations	0	0	0	0			0
45	348	Hydrants	13,900	0	0	0			13,900
46									
47		Total Transmission and Distribution	248,345	0	0	0			248,345
48									
49									
50									

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1
ELK LAKE

SCHEDULE B-2.3
PAGE 10 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Base Period Ending Balance
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	$0	$0	$0	$0			$0
5	390	Structures and Improvements	0	0	0	0			0
6	391	Office Furniture and Equipment	0	0	0	0			0
7	392	Transportation Equipment	7,445	0	0	0			7,445
8	393	Stores Equipment	0	0	0	0			0
9	394	Tools, Shop and Garage Equipment	0	0	0	0			0
10	395	Laboratory Equipment	0	0	0	0			0
11	396	Power Operated Equipment	0	0	0	0			0
12	397	Communication Equipment	0	0	0	0			0
13	398	Miscellaneous Equipment	0	0	0	0			0
14	399	Other Tangible Property	500	0	0	0			500
15									
16		Total General	7,945	0	0	0			7,945
17									
18									
19		Total Utility Plant in Service	$325,850	$0	$3,838	$0			$322,012
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
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49									
50									

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-1
ELK LAKE

SCHEDULE B-2.3
PAGE 11 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Fore. Period Ending Balance	13 Month Average
1										
2										
3		Intangible Plant								
4	301	Organization	$0	$ -	$ -	$0			$0	$ -
5	302	Franchise/Consents	0	0	0	0			0	0
6	3031	Other P/E Intangibles	0	0	0	0			0	0
7	3036	Other P/E Comprehensive Studies	0	0	0	0			0	0
8		Total Intangibles	0	0	0	0			0	0
9										
10		Source of Supply and Pumping Plant								
11	310	Land and Land Rights - SS	0	0	0	0			0	0
12	311	Structures and Improvements	27,734	0	0	0			27,734	27,734
13	312	Collecting and Impounding Reservoirs	0	0	0	0			0	0
14	313	Lake, River and Other Intakes	0	0	0	0			0	0
15	314	Wells and Springs	0	0	0	0			0	0
16	316	Supply Mains	14,520	0	0	0			14,520	14,520
17	320	Land and Land Rights - Pumping	750	0	0	0			750	750
18	321	Structures and Improvements	0	0	0	0			0	0
19	322	Boiler Plant Equipment	0	0	0	0			0	0
20	323	Other Power Production Equipment	0	0	0	0			0	0
21	325	Electric Pumping Equipment	15,100	0	0	0			15,100	15,100
22	326	Diesel Pumping Equipment	0	0	0	0			0	0
23	328	Other Pumping Equipment	0	0	0	0			0	0
24	3541	Collection System Structures - Sewer	0	0	0	0			0	0
25	3711	Electric Pumping Equipment - Sewer	0	0	0	0			0	0
26										
27		Total Source of Supply & Pumping	58,104	0	0	0			58,104	58,104
28										
29		Water Treatment Plant								
30	330	Land and Land Rights	0	0	0	0			0	0
31	331	Structures and Improvements	0	0	0	0			0	0
32	332	Water Treatment Equipment	7,618	0	0	0			7,618	7,618
33	334	Water Treatment - GAC	0	0	0	0			0	0
34										
35		Total Water Treatment	7,618	0	0	0			7,618	7,618
36										
37		Transmission and Distribution Plant								
38	340	Land and Land Rights	1,250	0	0				1,250	1,250
39	341	T & D Structures and Improvements.	0	0	0	0			0	0
40	342	Distribution Reservoirs and Standpipes	30,749	0	0	0			30,749	30,749
41	343	Transmission and Distribution Mains	145,823	0	0	0			145,823	145,823
42	345	Services	0	0	0	0			0	0
43	346	Meters	56,623	0	0	0			56,623	56,623
44	347	Meter Installations	0	0	0	0			0	0
45	348	Hydrants	13,900	0	0	0			13,900	13,900
46										
47		Total Transmission and Distribution	248,345	0	0	0			248,345	248,345
48										
49										
50										

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-1
ELK LAKE

SCHEDULE B-2.3
PAGE 12 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation	Other Accts Involved	Base Period Ending Balance	13 Month Average
1										
2										
3		General Plant								
4	389.2	Stores Shop & Garage Land	$0	$ -	$ -	$ -			$0	0
5	390	Structures and Improvements	0	-	-	0			0	0
6	391	Office Furniture and Equipment	0	-	-	0			0	0
7	392	Transportation Equipment	7,445	-	-	0			7,445	7,445
8	393	Stores Equipment	0	-	-	0			0	0
9	394	Tools, Shop and Garage Equipment	0	-	-	0			0	0
10	395	Laboratory Equipment	0	-	-	0			0	0
11	396	Power Operated Equipment	0	-	-	0			0	0
12	397	Communication Equipment	0	-	-	0			0	0
13	398	Miscellaneous Equipment	0	-	-	0			0	0
14	399	Other Tangible Property	500	-	-	0			500	500
15										
16		Total General	7,945	0	0	0			7,945	7,945
17										
18										
19		Total Utility Plant in Service	$322,012	$0	$0	$0			$322,012	$322,012
20										
21										
22										
23										
24										
25										
26										
27										
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

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

SCHEDULE B-2.3
PAGE 13 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Explanation	Other Accts Involved	Base Period Ending Balance
1									
2									
3		Intangible Plant							
4	301	Organization	$ -	$ -	$ -	$0			$0
5	302	Franchise/Consents	0	0	0	0			0
6	3031	Other P/E Intangibles	0	0	0	0			0
7	3036	Other P/E Comprehensive Studies	0	0	0	0			0
8		Total Intangibles	0	0	0	0			0
9									
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	20,744	373,040	0	0			393,784
12	311	Structures and Improvements	0	0	0	0			0
13	312	Collecting and Impounding Reservoirs	0	0	0	0			0
14	313	Lake, River and Other Intakes	0	0	0	0			0
15	314	Wells and Springs	0	0	0	0			0
16	315	Supply Mains	0	0	0	0			0
17	320	Land and Land Rights - Pumping	0	0	0	0			0
18	321	Structures and Improvements	9,286	0	0	0			9,286
19	322	Boiler Plant Equipment	0	0	0	0			0
20	323	Other Power Production Equipment	0	0	0	0			0
21	325	Electric Pumping Equipment	0	39,746	0	0			39,746
22	326	Diesel Pumping Equipment	0	0	0	0			0
23	328	Other Pumping Equipment	0	0	0	0			0
24			0	0	0	0			0
25			0	0	0	0			0
26									
27		Total Source of Supply & Pumping	30,030	412,786	0	0			442,816
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	0	0	0	0			0
31	331	Structures and Improvements	0	0	0	0			0
32	332	Water Treatment Equipment	2,316,872	37,456	0	0			2,354,328
33	334	Water Treatment - GAC	0	0	0	0			0
34									
35		Total Water Treatment	2,316,872	37,456	0	0			2,354,328
36									
37		Transmission and Distribution Plant							
38	340	Land and Land Rights	73,367	288	0	0			73,655
39	341	T & D Structures and Improvements.	21,146	3,867	0	0			25,013
40	342	Distribution Reservoirs and Standpipes	686,245	0	0	0			686,245
41	343	Transmission and Distribution Mains	943,262	0	0	0			943,262
42	345	Services	107,368	23,776	0	0			131,144
43	346	Meters	3,556	1,290	0	0			4,846
44	347	Meter Installations	84,162	20,135	0	0			104,297
45	348	Hydrants	3,523	0	0	0			3,523
46									
47		Total Transmission and Distribution	1,922,629	49,356	0	0			1,971,985
48									
49									
50									

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 2006 TO JULY 2007

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

Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Base Period Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Base Period Ending Balance
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	$0	$ -	$ -	$0			$0
5	390	Structures and Improvements	96,150	67,222	0	0			163,372
6	391	Office Furniture and Equipment	26,371	6,700	0	0			33,071
7	392	Transportation Equipment	58,029	115,756	0	0			173,785
8	393	Stores Equipment	0	0	0	0			0
9	394	Tools, Shop and Garage Equipment	997	3,880	0	0			4,877
10	395	Laboratory Equipment	0	0	0	0			0
11	396	Power Operated Equipment	49,450	0	0	0			49,450
12	397	Communication Equipment	0	0	0	0			0
13	398	Miscellaneous Equipment	75,554	0	0	0			75,554
14	399	Other Tangible Property	0	0	0	0			0
15									
16		Total General	306,551	193,558	0	0			500,109
17									
18									
19		Total Utility Plant in Service	$4,576,082	$693,156	$0	$0			$5,269,238
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
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44									
45									
46									
47									
48									
49									
50									

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

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

SCHEDULE B-2.3
PAGE 15 OF 16
Witness Responsible: S.A. Miller / L. Bridwell

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Fore. Period Ending Balance	13 Month Average
1										
2										
3		Intangible Plant								
4	301	Organization	$0	$ -	$ -	$0			$0	$ -
5	302	Franchise/Consents	0	0	0	0			0	0
6	3031	Other P/E Intangibles	0	0	0	0			0	0
7	3036	Other P/E Comprehensive Studies	0	0	0	0			0	0
8		Total Intangibles	0	0	0	0			0	0
9										
10		Source of Supply and Pumping Plant								
11	310	Land and Land Rights - SS	393,784	697,874	0	0			1,091,658	671,178
12	311	Structures and Improvements	0	0	0	0			0	0
13	312	Collecting and Impounding Reservoirs	0	0	0	0			0	0
14	313	Lake, River and Other Intakes	0	0	0	0			0	0
15	314	Wells and Springs	0	0	0	0			0	0
16	316	Supply Mains	0	0	0	0			0	0
17	320	Land and Land Rights - Pumping	0	0	0	0			0	9,286
18	321	Structures and Improvements	9,286	0	0	0			9,286	0
19	322	Boiler Plant Equipment	0	0	0	0			0	0
20	323	Other Power Production Equipment	0	0	0	0			0	0
21	325	Electric Pumping Equipment	39,746	0	0	0			39,746	39,746
22	326	Diesel Pumping Equipment	0	0	0	0			0	0
23	328	Other Pumping Equipment	0	0	0	0			0	0
24	3541	Collection System Structures - Sewer	0	0	0	0			0	0
25	3711	Electric Pumping Equipment - Sewer	0	0	0	0			0	0
26										
27		Total Source of Supply & Pumping	442,816	697,874	0	0			1,140,690	720,210
28										
29		Water Treatment Plant								
30	330	Land and Land Rights	0	0	0	0			0	0
31	331	Structures and Improvements	0	0	0	0			0	0
32	332	Water Treatment Equipment	2,354,328	0	0	0			2,354,328	2,354,328
33	334	Water Treatment - GAC	0	0	0	0			0	0
34										
35		Total Water Treatment	2,354,328	0	0	0			2,354,328	2,354,328
36										
37		Transmission and Distribution Plant								
38	340	Land and Land Rights	73,655	0	0				73,655	73,655
39	341	T & D Structures and Improvements.	25,013	0	0	0			25,013	25,013
40	342	Distribution Reservoirs and Standpipes	686,245	0	0	0			686,245	686,245
41	343	Transmission and Distribution Mains	943,262	0	0	0			943,262	943,262
42	345	Services	131,144	11,332	0	0			142,476	142,026
43	346	Meters	4,846	2,499	0	0			7,345	7,246
44	347	Meter Installations	104,297	276	0	0			104,573	104,562
45	348	Hydrants	3,523	0	0	0			3,523	3,523
46										
47		Total Transmission and Distribution	1,971,985	14,107	0	0			1,986,092	1,985,532
48										
49										
50										

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Page 36 of 72

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

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

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

Line No.	Acct No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications Amount	Transfers/Reclassifications Explanation	Transfers/Reclassifications Other Accts Involved	Base Period Ending Balance	13 Month Average
1										
2										
3		General Plant								
4	389.2	Stores Shop & Garage Land	$0	$ -	$ -	$ -			$0	0
5	390	Structures and Improvements	163,372	0	0	0			163,372	163,372
6	391	Office Furniture and Equipment	33,071	4,241	0	0			37,312	37,144
7	392	Transportation Equipment	173,785	0	0	0			173,785	173,785
8	393	Stores Equipment	0	0	0	0			0	0
9	394	Tools, Shop and Garage Equipment	4,877	0	0	0			4,877	4,877
10	395	Laboratory Equipment	0	0	0	0			0	0
11	396	Power Operated Equipment	49,450	0	0	0			49,450	49,450
12	397	Communication Equipment	0	0	0	0			0	0
13	398	Miscellaneous Equipment	75,554	0	0	0			75,554	75,554
14	399	Other Tangible Property	0	0	0	0			0	0
15										
16		Total General	500,109	4,241	0	0			504,350	504,182
17										
18										
19		Total Utility Plant in Service	$5,269,238	$716,222	$0	$0			$5,985,460	$5,564,252
20										
21										
22										
23										
24										
25										
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPERTY MERGED OR ACQUIRED
FROM AUGUST 2006 TO JULY 2007

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

SCHEDULE B-2.4
PAGE 1 OF 2
Witness Responsible: L. Bridwell

Line No.	Acct No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date	Docket No.	Date of Acquisition	Explanation of Treatment
1									
2									
3									
4	CENTRAL DIVISION				NONE				
5									
6									
7									
8									
9									
10									
11									
12	TRI-VILLAGE				NONE				
13									
14									
15									
16									
17									
18									
19									
20	ELK LAKE				NONE				
21									
22									
23									
24									
25									
26									
27									
28	OWENTON								
29					NONE				
30									
31									
32									
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49									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPERTY MERGED OR ACQUIRED
FROM AUGUST 1, 2006 TO NOVEMBER 30, 2008

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

SCHEDULE B-2.4
PAGE 2 OF 2
Witness Responsible: L. Bridwell

Line No.	Acct No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date	Docket No.	Date of Acquisition	Explanation of Treatment
1									
2									
3									
4	CENTRAL DIVISION				NONE				
5									
6									
7									
8									
9									
10									
11									
12	TRI-VILLAGE				NONE				
13									
14									
15									
16									
17									
18									
19									
20	ELK LAKE				NONE				
21									
22									
23									
24									
25									
26									
27									
28									
29	OWENTON								
30					NONE				
31									
32									
33									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
LEASED PROPERTY
AS OF JULY 31 2007

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

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

Line No.	Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
1							
2							
3	CENTRAL DIVISION	KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.					
4							
5							
6							
7							
8							
9							
10							
11	TRI-VILLAGE	KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.					
12							
13							
14							
15							
16							
17							
18							
19	ELK LAKE	KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.					
20							
21							
22							
23							
24							
25							
26							
27							
28	OWENTON						
29		KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.					
30							
31							
32							
33							
34							
35							
36							
37							
38							
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40							
41							
42							
43							
44							
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46							
47							
48							
49							
50							

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

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

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

Line No.		Identification or Ref No.	Description and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property	Explain Method of Capitalization
1								
2								
3	CENTRAL DIVISION		KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.					
4								
5								
6								
7								
8								
9								
10								
11	TRI-VILLAGE		KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.					
12								
13								
14								
15								
16								
17								
18								
19	ELK LAKE		KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.					
20								
21								
22								
23								
24								
25								
26								
27								
28	OWENTON		KENTUCKY-AMERICAN DOES NOT HAVE ANY CAPITAL LEASES.					
29								
30								
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33								
34								
35								
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37								
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF JULY 31 2007

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

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

Line No.	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Revenue Realized Amount	Revenue Realized Acct No.	Revenue Realized Description	Expenses Incurred Amount	Expenses Incurred Acct No.	Expenses Incurred Description
1											
2											
3	CENTRAL DIVISION			NOT APPLICABLE IN THIS RATE CASE.							
4											
5											
6											
7											
8											
9											
10											
11	TRI-VILLAGE			NOT APPLICABLE IN THIS RATE CASE.							
12											
13											
14											
15											
16											
17											
18											
19	ELK LAKE			NOT APPLICABLE IN THIS RATE CASE.							
20											
21											
22											
23											
24											
25											
26											
27											
28	OWENTON			NOT APPLICABLE IN THIS RATE CASE.							
29											
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46											
47											
48											
49											
50											

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

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

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

Line No.	Description/Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Revenue Realized Amount	Revenue Realized Acct No.	Revenue Realized Description	Expenses Incurred Amount	Expenses Incurred Acct No.	Expenses Incurred Description
1											
2											
3	CENTRAL DIVISION			NOT APPLICABLE IN THIS RATE CASE.							
4											
5											
6											
7											
8											
9											
10											
11	TRI-VILLAGE			NOT APPLICABLE IN THIS RATE CASE.							
12											
13											
14											
15											
16											
17											
18											
19	ELK LAKE			NOT APPLICABLE IN THIS RATE CASE.							
20											
21											
22											
23											
24											
25											
26											
27											
28	OWENTON			NOT APPLICABLE IN THIS RATE CASE.							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPERTY EXCLUDED FROM RATE BASE
AS OF JULY 31 2007

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

SCHEDULE B-2.7
PAGE 1 OF 2
Witness Responsible: S.A. Miller

Line No.	Acct. No.	Description	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Period Revenue and Expenses Acct No.	Description	Reasons for Exclusion
1										
2										
3	CENTRAL DIVISION					NONE				
4										
5										
6										
7										
8										
9										
10										
11	TRI-VILLAGE					NONE				
12										
13										
14										
15										
16										
17										
18										
19	ELK LAKE					NONE				
20										
21										
22										
23										
24										
25										
26										
27										
28	OWENTON					NONE				
29										
30										
31										
32										
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPERTY EXCLUDED FROM RATE BASE
AS OF NOVEMBER 30, 2008

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

SCHEDULE B-2.7
PAGE 2 OF 2
Witness Responsible: S.A. Miller

Line No.	Acct. No.	Description	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Amount	Period Revenue and Expenses Acct No.	Description	Reasons for Exclusion
1										
2										
3	CENTRAL DIVISION					NONE				
4										
5										
6										
7										
8										
9										
10										
11	TRI-VILLAGE					NONE				
12										
13										
14										
15										
16										
17										
18										
19	ELK LAKE					NONE				
20										
21										
22										
23										
24										
25										
26										
27										
28	OWENTON					NONE				
29										
30										
31										
32										
33										
34										
35										
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45										
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48										
49										
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

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

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		Intangible Plant						
4	301	Organization	$37,347	$0	100%	$0	$0	$0
5	302	Franchise/Consents	70,261	0		0		0
6	3031	Other P/E Intangibles	0	0		0		0
7	3036	Other P/E Comprehensive Studies	0	0		0		0
8		Total Intangibles	107,608	0		0	0	0
9								
10		Source of Supply and Pumping Plant						
11	310	Land and Land Rights - SS	322,833	0		0	0	0
12	311	Structures and Improvements	2,098,251	28,310		28,310	0	28,310
13	312	Collecting and Impounding Reservoirs	1,016,553	325,503		325,503	0	325,503
14	313	Lake, River and Other Intakes	561,430	93,297		93,297	0	93,297
15	314	Wells and Springs	0	0		0	0	0
16	316	Supply Mains	5,069,822	935,677		935,677	0	935,677
17	320	Land and Land Rights - Pumping	81,790	0		0	0	0
18	321	Structures and Improvements	5,237,403	1,650,818		1,650,818	0	1,650,818
19	322	Boiler Plant Equipment	0	0		0	0	0
20	323	Other Power Production Equipment	572,454	134,423		134,423	0	134,423
21	325	Electric Pumping Equipment	9,781,854	5,278,133		5,278,133	0	5,278,133
22	326	Diesel Pumping Equipment	1,661,187	202,286		202,286	0	202,286
23	328	Other Pumping Equipment	63,874	0		0	0	0
24	3541	Collection System Structures - Sewer	0	0		0	0	0
25	3711	Electric Pumping Equipment - Sewer	0	0		0	0	0
26								
27		Total Source of Supply & Pumping	26,467,451	8,648,448		8,648,447	0	8,648,447
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	68,164	0		0	0	0
31	331	Structures and Improvements	11,349,165	1,627,865		1,627,865	0	1,627,865
32	332	Water Treatment Equipment	24,394,383	12,906,614		12,906,614	0	12,906,614
33	334	Water Treatment - GAC	0	0		0	0	0
34								
35		Total Water Treatment	35,811,712	14,534,479		14,534,479	0	14,534,479
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	4,668,719	0		0	0	0
39	341	T & D Structures and Improvements.	1,654,999	337,450		337,450	0	337,450
40	342	Distribution Reservoirs and Standpipes	9,391,217	2,236,114		2,236,114	0	2,236,114
41	343	Transmission and Distribution Mains	154,147,197	21,273,913		21,273,913	0	21,273,913
42	345	Services	36,019,342	14,107,636		14,107,636	0	14,107,636
43	346	Meters	9,296,440	621,850		621,850	0	621,850
44	347	Meter Installations	15,288,469	4,373,554		4,373,554	0	4,373,554
45	348	Hydrants	10,523,701	2,666,629		2,666,629	0	2,666,629
46								
47		Total Transmission and Distribution	240,990,084	45,617,147		45,617,146	0	45,617,146
48								
49								
50								

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Page 46 of 72

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

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

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Total Company	Accumulated Reserve Balances Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	$0	0	100%	$0	$0	$0
5	390	Structures and Improvements	6,579,961	1,164,079		1,164,079	0	1,164,079
6	391	Office Furniture and Equipment	8,771,923	8,650,769		8,650,769	0	8,650,769
7	392	Transportation Equipment	2,962,919	2,298,141		2,298,141	0	2,298,141
8	393	Stores Equipment	35,547	30,418		30,418	0	30,418
9	394	Tools, Shop and Garage Equipment	1,640,693	643,140		643,140	0	643,140
10	395	Laboratory Equipment	886,179	636,869		636,869	0	636,869
11	396	Power Operated Equipment	1,504,657	680,451		680,451	0	680,451
12	397	Communication Equipment	1,931,592	607,382		607,382	0	607,382
13	398	Miscellaneous Equipment	1,182,286	237,459		237,459	0	237,459
14	399	Other Tangible Property	137,985	298,360		298,360	0	298,360
15		BWA Acquisition	0	447,969		447,969	0	447,969
16								
17		Total General	25,633,742	15,695,037		15,695,037	0	15,695,037
18								
19								
20		Total Utility Plant in Service	$329,010,597	$84,495,111		$84,495,109	$0	$84,495,109
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

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

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

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1									
2									
3		Intangible Plant							
4	301	Organization	$37,347	$0	100%	$0	$0	$0	$0
5	302/303	Franchise/Consents/Plant Studies	70,261	0		0	0	0	0
6	3031	Other P/E Intangibles	0	0		0	0	0	0
7	3036	Other P/E Comprehensive Studies	0	0		0	0	0	0
8		Total Intangibles	107,608	0		0	0	0	0
9									
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	322,833	0		0	0	0	0
12	311	Structures and Improvements	5,162,512	218,368		218,368	0	218,368	141,965
13	312	Collecting and Impounding Reservoirs	1,016,553	349,938		349,938	0	349,938	341,448
14	313	Lake, River and Other Intakes	561,430	111,469		111,469	0	111,469	104,395
15	314	Wells and Springs	0	0		0	0	0	0
16	316	Supply Mains	5,069,822	1,052,284		1,052,284	0	1,052,284	1,003,360
17	320	Land and Land Rights - Pumping	81,790	0		0	0	0	0
18	321	Structures and Improvements	5,237,403	1,794,539		1,794,539	0	1,794,539	1,741,930
19	322	Boiler Plant Equipment	0	0		0	0	0	0
20	323	Other Power Production Equipment	572,454	160,279		160,279	0	160,279	150,547
21	325	Electric Pumping Equipment	10,857,510	5,665,592		5,665,592	0	5,665,592	5,531,664
22	326	Diesel Pumping Equipment	1,661,187	257,036		257,036	0	257,036	235,353
23	328	Other Pumping Equipment	138,288	2,285		2,285	0	2,285	975
24			0	0		0	0	0	0
25			0	0		0	0	0	0
26									
27		Total Source of Supply & Pumping	30,681,782	9,611,791		9,611,790	0	9,611,790	9,251,637
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	68,164	0		0	0	0	0
31	331	Structures and Improvements	13,096,484	1,955,476		1,955,476	0	1,955,476	1,827,397
32	332	Water Treatment Equipment	24,394,383	13,795,631		13,795,631	0	13,795,631	13,513,898
33	334	Water Treatment - GAC	0	0		0	0	0	0
34									
35		Total Water Treatment	37,559,031	15,751,107		15,751,107	0	15,751,107	15,341,295
36									
37		Transmission and Distribution Plant							
38	340	Land and Land Rights	4,668,719	0		0	0	0	0
39	341	T & D Structures and Improvements.	1,654,999	388,178		388,178	0	388,178	370,148
40	342	Distribution Reservoirs and Standpipes	9,506,217	2,571,899		2,571,899	0	2,571,899	2,443,127
41	343	Transmission and Distribution Mains	179,892,546	24,057,438		24,057,438	0	24,057,438	22,813,144
42	345	Services	39,129,476	15,427,333		15,427,333	0	15,427,333	14,976,555
43	346	Meters	12,789,928	990,608		990,608	0	990,608	843,726
44	347	Meter Installations	15,671,321	4,975,892		4,975,892	0	4,975,892	4,736,606
45	348	Hydrants	11,656,279	2,949,711		2,949,711	0	2,949,711	2,848,790
46									
47		Total Transmission and Distribution	274,969,485	51,361,058		51,361,059	0	51,361,059	49,032,096
48									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

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

SCHEDULE B-3
PAGE 4 of 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	$0	0	100%	$0	$0	$0	0
5	390	Structures and Improvements	6,579,961	1,388,712		1,388,712	0	1,388,712	1,300,230
6	391	Office Furniture and Equipment	9,048,805	10,156,907		10,156,907	0	10,156,907	9,640,681
7	392	Transportation Equipment	3,213,390	2,515,807		2,515,807	0	2,515,807	2,473,060
8	393	Stores Equipment	35,547	33,194		33,194	0	33,194	32,036
9	394	Tools, Shop and Garage Equipment	2,705,773	725,694		725,694	0	725,694	701,476
10	395	Laboratory Equipment	886,179	739,692		739,692	0	739,692	703,991
11	396	Power Operated Equipment	1,504,657	796,659		796,659	0	796,659	761,451
12	397	Communication Equipment	1,931,592	771,664		771,664	0	771,664	704,927
13	398	Miscellaneous Equipment	1,182,286	322,338		322,338	0	322,338	289,176
14	399	Other Tangible Property	137,985	316,248		316,248	0	316,248	312,108
15		BWA Acquisition	0	447,969		447,969	0	447,969	447,969
16									
17		Total General	27,226,175	18,214,885		18,214,884	0	18,214,884	17,367,105
18									
19									
20		Total Utility Plant In Service	$370,544,081	$94,938,841		$94,938,840	$ -	$94,938,840	$90,992,133
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-3
TRI-VILLAGE

SCHEDULE B-3
PAGE 5 of 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		Intangible Plant						
4	301	Organization	$0	$ -	100%	$0	$0	$0
5	302	Franchise/Consents	0	-		0		0
6	3031	Other P/E Intangibles	0	-		0		0
7	3036	Other P/E Comprehensive Studies	0	-		0		0
8		Total Intangibles	0	0		0	0	0
9								
10		Source of Supply and Pumping Plant						
11	310	Land and Land Rights - SS	12,389	-		0	0	0
12	311	Structures and Improvements	442,402	64,814		64,814	0	64,814
13	312	Collecting and Impounding Reservoirs	0	-		0	0	0
14	313	Lake, River and Other Intakes	0	-		0	0	0
15	314	Wells and Springs	0	-		0	0	0
16	316	Supply Mains	0	-		0	0	0
17	320	Land and Land Rights - Pumping	0	-		0	0	0
18	321	Structures and Improvements	0	-		0	0	0
19	322	Boiler Plant Equipment	0	-		0	0	0
20	323	Other Power Production Equipment	0	-		0	0	0
21	325	Electric Pumping Equipment	126,875	18,949		18,949	0	18,949
22	326	Diesel Pumping Equipment	0	-		0	0	0
23	328	Other Pumping Equipment	0	-		0	0	0
24	3641	Collection System Structures - Sewer	0	-		0	0	0
25	3711	Electric Pumping Equipment - Sewer	0	-		0	0	0
26								
27		Total Source of Supply & Pumping	581,666	83,763		83,763	0	83,763
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	0	-		0	0	0
31	331	Structures and Improvements	168,110	23,495		23,495	0	23,495
32	332	Water Treatment Equipment	51,538	7,779		7,779	0	7,779
33	334	Water Treatment - GAC	0	-		0	0	0
34								
35		Total Water Treatment	219,648	31,274		31,274	0	31,274
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	5,042	0		0	0	0
39	341	T & D Structures and Improvements.	22,120	3,518		3,518	0	3,518
40	342	Distribution Reservoirs and Standpipes	858,732	121,772		121,772	0	121,772
41	343	Transmission and Distribution Mains	4,337,652	366,494		366,494	0	366,494
42	345	Services	141,323	18,930		18,930	0	18,930
43	346	Meters	369,456	54,625		54,625	0	54,625
44	347	Meter Installations	12,636	1,650		1,650	0	1,650
45	348	Hydrants	16,424	1,128		1,128	0	1,128
46								
47		Total Transmission and Distribution	5,765,385	568,118		568,117	0	568,117
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-3
TRI-VILLAGE

SCHEDULE B-3
PAGE 6 of 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Total Company	Accumulated Reserve Balances Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	$0	0	100%	$0	$0	$0
5	390	Structures and Improvements	4,518	659		659	0	659
6	391	Office Furniture and Equipment	610,219	105,537		105,537	0	105,537
7	392	Transportation Equipment	12,972	2,620		2,620	0	2,620
8	393	Stores Equipment	0	0		0	0	0
9	394	Tools, Shop and Garage Equipment	6,481	1,078		1,078	0	1,078
10	395	Laboratory Equipment	0	0		0	0	0
11	396	Power Operated Equipment	35,704	6,300		6,300	0	6,300
12	397	Communication Equipment	2,718	421		421	0	421
13	398	Miscellaneous Equipment	6,051	922		922	0	922
14	399	Other Tangible Property	0	0		0	0	0
15			0	834,073		834,073	0	834,073
16								
17		Total General	678,663	951,609		951,610	0	951,610
18								
19								
20		Total Utility Plant in Service	$7,245,361	$1,634,765		$1,634,764	$0	$1,634,764
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-3
TRI-VILLAGE

SCHEDULE B-3
PAGE 7 of 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1									
2									
3		Intangible Plant							
4	301	Organization	$0	$ -	100%	$0	$0	$0	0
5	302/303	Franchise/Consents/Plant Studies	0	-		0	0	0	0
6	3031	Other P/E Intangibles	0	-		0	0	0	0
7	3036	Other P/E Comprehensive Studies	0	-		0	0	0	0
8		Total Intangibles	0	0		0	0	0	0
9									
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	12,389	0		0	0	0	0
12	311	Structures and Improvements	442,402	82,981		82,981	0	82,981	76,213
13	312	Collecting and Impounding Reservoirs	0	0		0	0	0	0
14	313	Lake, River and Other Intakes	0	0		0	0	0	0
15	314	Wells and Springs	0	0		0	0	0	0
16	316	Supply Mains	0	0		0	0	0	0
17	320	Land and Land Rights - Pumping	0	0		0	0	0	0
18	321	Structures and Improvements	0	0		0	0	0	0
19	322	Boiler Plant Equipment	0	0		0	0	0	0
20	323	Other Power Production Equipment	0	0		0	0	0	0
21	325	Electric Pumping Equipment	126,875	23,794		23,794	0	23,794	22,156
22	326	Diesel Pumping Equipment	0	0		0	0	0	0
23	328	Other Pumping Equipment	0	0		0	0	0	0
24	3541		0	0		0	0	0	0
25	3711		0	0		0	0	0	0
26									
27		Total Source of Supply & Pumping	581,666	106,775		106,775	0	106,775	98,369
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	0	0		0	0	0	0
31	331	Structures and Improvements	168,110	27,799		27,799	0	27,799	26,149
32	332	Water Treatment Equipment	51,538	9,659		9,659	0	9,659	9,065
33	334	Water Treatment - GAC	0	0		0	0	0	0
34									
35		Total Water Treatment	219,648	37,458		37,458	0	37,458	35,214
36									
37		Transmission and Distribution Plant							
38	340	Land and Land Rights	5,042	0		0	0	0	0
39	341	T & D Structures and Improvements.	22,120	4,954		4,954	0	4,954	4,444
40	342	Distribution Reservoirs and Standpipes	868,732	147,989		147,989	0	147,989	138,029
41	343	Transmission and Distribution Mains	4,438,215	453,237		453,237	0	453,237	415,647
42	345	Services	167,888	25,066		25,066	0	25,066	22,338
43	346	Meters	392,071	71,151		71,151	0	71,151	65,463
44	347	Meter Installations	18,480	2,275		2,275	0	2,275	2,017
45	348	Hydrants	18,424	1,519		1,519	0	1,519	1,358
46									
47		Total Transmission and Distribution	5,920,972	706,193		706,191	0	706,191	649,296
48									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-3
TRI-VILLAGE

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	$0	0	100%	$0	$0	$0	0
5	390	Structures and Improvements	4,518	849		849	0	849	777
6	391	Office Furniture and Equipment	610,183	196,694		196,694	0	196,694	153,355
7	392	Transportation Equipment	12,972	4,231		4,231	0	4,231	3,733
8	393	Stores Equipment	0	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	6,481	1,651		1,651	0	1,651	1,441
10	395	Laboratory Equipment	0	0		0	0	0	0
11	396	Power Operated Equipment	35,704	9,055		9,055	0	9,055	8,221
12	397	Communication Equipment	2,718	657		657	0	657	561
13	398	Miscellaneous Equipment	6,051	1,342		1,342	0	1,342	1,174
14	399	Other Tangible Property	0	0		0	0	0	0
15			0	834,073		834,073	0	834,073	834,073
16									
17		Total General	678,627	1,048,551		1,048,552	0	1,048,552	1,003,335
18									
19									
20		Total Utility Plant in Service	$7,400,913	$1,898,977		$1,898,976	$ -	$1,898,976	$1,786,214
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

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

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		Intangible Plant						
4	301	Organization	$0	$ -	100%	$0	$0	$0
5	302	Franchise/Consents	0	0		0		0
6	3031	Other P/E Intangibles	0	0		0		0
7	3036	Other P/E Comprehensive Studies	0	0		0		0
8		Total Intangibles	0	0		0	0	0
9								
10		Source of Supply and Pumping Plant						
11	310	Land and Land Rights - SS	0	0		0	0	0
12	311	Structures and Improvements	27,734	4,064		4,064	0	4,064
13	312	Collecting and Impounding Reservoirs	0	0		0	0	0
14	313	Lake, River and Other Intakes	0	0		0	0	0
15	314	Wells and Springs	0	0		0	0	0
16	316	Supply Mains	14,520	1,979		1,979	0	1,979
17	320	Land and Land Rights - Pumping	750	0		0	0	0
18	321	Structures and Improvements	0	0		0	0	0
19	322	Boiler Plant Equipment	0	0		0	0	0
20	323	Other Power Production Equipment	0	0		0	0	0
21	325	Electric Pumping Equipment	15,100	2,255		2,255	0	2,255
22	326	Diesel Pumping Equipment	0	0		0	0	0
23	328	Other Pumping Equipment	0	0		0	0	0
24	3541	Collection System Structures - Sewer	0	0		0	0	0
25	3711	Electric Pumping Equipment - Sewer	0	0		0	0	0
26								
27		Total Source of Supply & Pumping	58,104	8,299		8,298	0	8,298
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	0	0		0	0	0
31	331	Structures and Improvements	0	0		0	0	0
32	332	Water Treatment Equipment	7,618	1,150		1,150	0	1,150
33	334	Water Treatment - GAC	0	0		0	0	0
34								
35		Total Water Treatment	7,618	1,150		1,150	0	1,150
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	1,250	0		0	0	0
39	341	T & D Structures and Improvements.	0	0		0	0	0
40	342	Distribution Reservoirs and Standpipes	30,749	4,360		4,360	0	4,360
41	343	Transmission and Distribution Mains	145,823	19,934		19,934	0	19,934
42	345	Services	0	0		0	0	0
43	346	Meters	56,623	8,815		8,815	0	8,815
44	347	Meter Installations	0	0		0	0	0
45	348	Hydrants	13,900	1,997		1,997	0	1,997
46								
47		Total Transmission and Distribution	248,345	35,106		35,106	0	35,106
48								
49								
50								

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

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

SCHEDULE B-3
PAGE 10 of 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Total Company	Accumulated Reserve Balances Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	$0	0	100%	$0	$0	$0
5	390	Structures and Improvements	0	0		0	0	0
6	391	Office Furniture and Equipment	0	0		0	0	0
7	392	Transportation Equipment	7,445	1,501		1,501	0	1,501
8	393	Stores Equipment	0	0		0	0	0
9	394	Tools, Shop and Garage Equipment	0	0		0	0	0
10	395	Laboratory Equipment	0	0		0	0	0
11	396	Power Operated Equipment	0	0		0	0	0
12	397	Communication Equipment	0	0		0	0	0
13	398	Miscellaneous Equipment	0	0		0	0	0
14	399	Other Tangible Property	500	118		118	0	118
15		BWA Acquisition	0	0		0	0	0
16								
17		Total General	7,945	1,619		1,619	0	1,619
18								
19								
20		Total Utility Plant in Service	$322,012	$46,175		$46,173	$0	$46,173
21								
22								
23								
24								
25								
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27								
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50								

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

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

SCHEDULE B-3
PAGE 11 of 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1									
2									
3		Intangible Plant							
4	301	Organization	$0	$ -	100%	$0	$0	$0	0
5	302/303	Franchise/Consents/Plant Studies	0	-		0	0	0	0
6	3031	Other P/E Intangibles	0	-		0	0	0	0
7	3036	Other P/E Comprehensive Studies	0	-		0	0	0	0
8		Total Intangibles	0	0		0	0	0	0
9									
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	0	0		0	0	0	0
12	311	Structures and Improvements	27,734	5,207		5,207	0	5,207	4,781
13	312	Collecting and Impounding Reservoirs	0	0		0	0	0	0
14	313	Lake, River and Other Intakes	0	0		0	0	0	0
15	314	Wells and Springs	0	0		0	0	0	0
16	316	Supply Mains	14,520	2,308		2,308	0	2,308	2,170
17	320	Land and Land Rights - Pumping	750	0		0	0	0	0
18	321	Structures and Improvements	0	0		0	0	0	0
19	322	Boiler Plant Equipment	0	0		0	0	0	0
20	323	Other Power Production Equipment	0	0		0	0	0	0
21	325	Electric Pumping Equipment	15,100	2,826		2,826	0	2,826	2,634
22	326	Diesel Pumping Equipment	0	0		0	0	0	0
23	328	Other Pumping Equipment	0	0		0	0	0	0
24	3541	Collection System Structures - Sewer	0	0		0	0	0	0
25	3711	Electric Pumping Equipment - Sewer	0	0		0	0	0	0
26									
27		Total Source of Supply & Pumping	58,104	10,342		10,341	0	10,341	9,585
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	0	0		0	0	0	0
31	331	Structures and Improvements	0	0			0	0	0
32	332	Water Treatment Equipment	7,618	1,433		1,433	0	1,433	1,343
33	334	Water Treatment - GAC	0	0		0	0	0	0
34									
35		Total Water Treatment	7,618	1,433		1,433	0	1,433	1,343
36									
37		Transmission and Distribution Plant							
38	340	Land and Land Rights	1,250	0		0	0	0	0
39	341	T & D Structures and Improvements.	0	0		0	0	0	0
40	342	Distribution Reservoirs and Standpipes	30,749	5,293		5,293	0	5,293	4,939
41	343	Transmission and Distribution Mains	145,823	22,991		22,991	0	22,991	21,749
42	345	Services	0	0		0	0	0	0
43	346	Meters	56,623	11,434		11,434	0	11,434	10,594
44	347	Meter Installations	0	0		0	0	0	0
45	348	Hydrants	13,900	2,369		2,369	0	2,369	2,243
46									
47		Total Transmission and Distribution	248,345	42,087		42,087	0	42,087	39,525
48									
49									
50									

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

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

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	$0	0	100%	$0	$0	$0	0
5	390	Structures and Improvements	0	0		0	0	0	0
6	391	Office Furniture and Equipment	0	0		0	0	0	0
7	392	Transportation Equipment	7,445	2,453		2,453	0	2,453	2,153
8	393	Stores Equipment	0	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	0	0		0	0	0	0
10	395	Laboratory Equipment	0	0		0	0	0	0
11	396	Power Operated Equipment	0	0		0	0	0	0
12	397	Communication Equipment	0	0		0	0	0	0
13	398	Miscellaneous Equipment	0	0		0	0	0	0
14	399	Other Tangible Property	500	189		189	0	189	171
15		BWA Acquisition	0	0		0	0	0	0
16									
17		Total General	7,945	2,642		2,642	0	2,642	2,324
18									
19									
20		Total Utility Plant in Service	$322,012	$56,505		$56,503	$ -	$56,503	$52,777
21									
22									
23									
24									
25									
26									
27									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

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

SCHEDULE B-3
PAGE 13 of 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		Intangible Plant						
4	301	Organization	$0	$ -	100%	$0	$0	$0
5	302	Franchise/Consents	0	0		0		0
6	3031	Other P/E Intangibles	0	0		0		0
7	3036	Other P/E Comprehensive Studies	0	0		0		0
8		Total Intangibles	0	0		0	0	0
9								
10		Source of Supply and Pumping Plant						
11	310	Land and Land Rights - SS	393,784	0		0	0	0
12	311	Structures and Improvements	0	0		0	0	0
13	312	Collecting and Impounding Reservoirs	0	0		0	0	0
14	313	Lake, River and Other Intakes	0	0		0	0	0
15	314	Wells and Springs	0	0		0	0	0
16	316	Supply Mains	0	0		0	0	0
17	320	Land and Land Rights - Pumping	0	0		0	0	0
18	321	Structures and Improvements	9,286	0		0	0	0
19	322	Boiler Plant Equipment	0	0		0	0	0
20	323	Other Power Production Equipment	0	0		0	0	0
21	325	Electric Pumping Equipment	39,746	891		891	0	891
22	326	Diesel Pumping Equipment	0	0		0	0	0
23	328	Other Pumping Equipment	0	0		0	0	0
24	3541	Collection System Structures - Sewer	0	0		0	0	0
25	3711	Electric Pumping Equipment - Sewer	0	0		0	0	0
26								
27		Total Source of Supply & Pumping	442,816	891		891	0	891
28								
29		Water Treatment Plant						
30	330	Land and Land Rights	0	0		0	0	0
31	331	Structures and Improvements	0	0		0	0	0
32	332	Water Treatment Equipment	2,354,328	530,690		530,690	0	530,690
33	334	Water Treatment - GAC	0	0		0	0	0
34								
35		Total Water Treatment	2,354,328	530,690		530,690	0	530,690
36								
37		Transmission and Distribution Plant						
38	340	Land and Land Rights	73,655	0		0	0	0
39	341	T & D Structures and Improvements.	25,013	2,247		2,247	0	2,247
40	342	Distribution Reservoirs and Standpipes	686,245	249,670		249,670	0	249,670
41	343	Transmission and Distribution Mains	943,262	603,472		603,472	0	603,472
42	345	Services	131,144	11,451		11,451	0	11,451
43	346	Meters	4,846	(7,599)		(7,599)	0	(7,599)
44	347	Meter Installations	104,297	11,689		11,689	0	11,689
45	348	Hydrants	3,523	1,502		1,502	0	1,502
46								
47		Total Transmission and Distribution	1,971,985	872,431		872,432	0	872,432
48								
49								
50								

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

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

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Base Period Total Company	Accumulated Reserve Balances Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1								
2								
3		General Plant						
4	389.2	Stores Shop & Garage Land	$0	0	100%	$0	$0	$0
5	390	Structures and Improvements	163,372	40,764		40,764	0	40,764
6	391	Office Furniture and Equipment	33,071	54,945		54,945	0	54,945
7	392	Transportation Equipment	173,785	104,336		104,336	0	104,336
8	393	Stores Equipment	0	0		0	0	0
9	394	Tools, Shop and Garage Equipment	4,877	770		770	0	770
10	395	Laboratory Equipment	0	0		0	0	0
11	396	Power Operated Equipment	49,450	56,884		56,884	0	56,884
12	397	Communication Equipment	0	0		0	0	0
13	398	Miscellaneous Equipment	75,554	93,731		93,731	0	93,731
14	399	Other Tangible Property	0	0		0	0	0
15		BWA Acquisition	0	0		0	0	0
16								
17		Total General	500,109	351,430		351,430	0	351,430
18								
19								
20		Total Utility Plant In Service	$5,269,238	$1,755,442		$1,755,443	$0	$1,755,443
21								
22								
23								
24								
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

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

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1									
2									
3		Intangible Plant							
4	301	Organization	$0	$ -	100%	$0	$0	$0	$ -
5	302/303	Franchise/Consents/Plant Studies	0	0		0	0	0	0
6	3031	Other P/E Intangibles	0	0		0	0	0	0
7	3036	Other P/E Comprehensive Studies	0	0		0	0	0	0
8		Total Intangibles	0	0		0	0	0	0
9									
10		Source of Supply and Pumping Plant							
11	310	Land and Land Rights - SS	1,091,658	0		0	0	0	0
12	311	Structures and Improvements	0	0		0	0	0	0
13	312	Collecting and Impounding Reservoirs	0	0		0	0	0	0
14	313	Lake, River and Other Intakes	0	0		0	0	0	0
15	314	Wells and Springs	0	0		0	0	0	0
16	316	Supply Mains	0	0		0	0	0	0
17	320	Land and Land Rights - Pumping	0	0		0	0	0	0
18	321	Structures and Improvements	9,266	0		0	0	0	0
19	322	Boiler Plant Equipment	0	0		0	0	0	0
20	323	Other Power Production Equipment	0	0		0	0	0	0
21	325	Electric Pumping Equipment	39,746	1,971		1,971	0	1,971	1,466
22	326	Diesel Pumping Equipment	0	0		0	0	0	0
23	328	Other Pumping Equipment	0	0		0	0	0	0
24	3541	Collection System Structures - Sewer	0	0		0	0	0	0
25	3711	Electric Pumping Equipment - Sewer	0	0		0	0	0	0
26									
27		Total Source of Supply & Pumping	1,140,690	1,971		1,971	0	1,971	1,466
28									
29		Water Treatment Plant							
30	330	Land and Land Rights	0	0		0	0	0	0
31	331	Structures and Improvements	0	0			0	0	0
32	332	Water Treatment Equipment	2,354,328	616,414		616,414	0	616,414	589,224
33	334	Water Treatment - GAC	0	0		0	0	0	0
34									
35		Total Water Treatment	2,354,328	616,414		616,414	0	616,414	589,224
36									
37		Transmission and Distribution Plant							
38	340	Land and Land Rights	73,655	0		0	0	0	0
39	341	T & D Structures and Improvements.	25,013	3,883		3,883	0	3,883	3,301
40	342	Distribution Reservoirs and Standpipes	686,245	270,626		270,626	0	270,626	262,664
41	343	Transmission and Distribution Mains	943,262	623,215		623,215	0	623,215	615,199
42	345	Services	142,476	18,112		18,112	0	18,112	15,759
43	346	Meters	7,345	(7,287)		(7,287)	0	(7,287)	(7,389)
44	347	Meter Installations	104,573	15,741		15,741	0	15,741	14,139
45	348	Hydrants	3,523	1,593		1,593	0	1,593	1,563
46									
47		Total Transmission and Distribution	1,986,092	925,883		925,883	0	925,883	905,236
48									
49									
50									

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

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

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Forecasted Period Total Company	Accumulated Reserve Balances: Total Company	Jurisdictional Percent	Jurisdictional Total	Adjustment	Adjusted Jurisdiction	13 Month Average
1									
2									
3		General Plant							
4	389.2	Stores Shop & Garage Land	$0	0	100%	$0	$0	$0	0
5	390	Structures and Improvements	163,372	47,755		47,755	0	47,755	44,974
6	391	Office Furniture and Equipment	37,312	60,619		60,619	0	60,619	58,605
7	392	Transportation Equipment	173,765	125,323		125,323	0	125,323	118,298
8	393	Stores Equipment	0	0		0	0	0	0
9	394	Tools, Shop and Garage Equipment	4,877	1,198		1,198	0	1,198	1,042
10	395	Laboratory Equipment	0	0		0	0	0	0
11	396	Power Operated Equipment	49,450	60,704		60,704	0	60,704	59,546
12	397	Communication Equipment	0	0		0	0	0	0
13	398	Miscellaneous Equipment	75,554	99,154		99,154	0	99,154	97,036
14	399	Other Tangible Property	0	0		0	0	0	0
15		BWA Acquisition	0	0		0	0	0	0
16									
17		Total General	504,350	394,753		394,753	0	394,753	379,401
18									
19									
20		Total Utility Plant in Service	$5,985,460	$1,939,021		$1,939,021	$ -	$1,939,021	$1,875,327
21									
22									
23									
24									
25									
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF JULY 31 2007

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

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2						
3	CENTRAL DIVISION		NONE			
4						
5						
6						
7						
8						
9						
10						
11	TRI-VILLAGE		NONE			
12						
13						
14						
15						
16						
17						
18						
19	ELK LAKE		NONE			
20						
21						
22						
23						
24						
25						
26	OWENTON		NONE			
27						
28						
29						
30						
31						
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33						
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF NOVEMBER 30, 2008

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

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

Line No.	Adjustment Title	Total Company Adjustment	Jurisdictional Percent	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
1						
2						
3	CENTRAL DIVISION		NONE			
4						
5						
6						
7						
8						
9						
10						
11	TRI-VILLAGE		NONE			
12						
13						
14						
15						
16						
17						
18						
19	ELK LAKE		NONE			
20						
21						
22						
23						
24						
25						
26	OWENTON		NONE			
27						
28						
29						
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31 2007

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

SCHEDULE B-3.2
PAGE 1 OF 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3	3031	Other P/E Intangibles	$0	$0	10.00%	$0			
4	3036	Other P/E Comprehensive Studies	0	0	12.50%	0			
5	311	SS Structures and Improvements	2,098,251	28,310	3.14%	65,885	0%	30.6	
6	312	Coll and Impounding Reservoir	1,016,553	325,503	2.20%	22,364	0%	40.8	R2
7	313	Lake, River, and Other Intakes	561,430	93,297	2.15%	12,071	0%	32.6	R2
8	314	Wells and Springs	0	0	0.00%	0	0%	0.0	
9	316	Supply Mains	5,069,822	935,677	1.11%	56,275	-5%	91.0	R1
10									
11	321	Pumping Structures and Improvements	5,237,403	1,650,818	2.32%	121,508	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0	0%	0.0	
13	323.2	Other Power Production Equipment	572,454	134,423	3.36%	19,177	0%	23.9	R1
14	325	Electric Pumping Equipment	9,781,654	5,278,133	3.71%	362,907	-8%	27.0	L2
15	326	Diesel Pumping Equipment	1,661,187	202,286	3.08%	51,165	-8%	30.0	L2
16	328.2	Gasoline Pumping Equipment	63,874	0	0.00%	0	0%	0.0	
17	328.3	Other Pumping Equipment	0	0	0.00%	0	0%	0.0	
18	3541	Collection System Structures - Sewer	0	0	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20									
21	331	WT Structures and Improvements	11,349,165	1,627,865	1.79%	203,150	-10%	53.9	R1
22	332	Water Treatment Equipment	24,394,383	12,906,614	4.03%	983,094	-20%	25.6	R1
23	334	Water Treatment - GAC	0	0	0.00%	0	0%	0.0	
24									
25	341	T & D Structures and Improvements	1,656,901	337,450	5.65%	93,615	0%	17.7	R1
26	342	Dist Res and Standpipes	9,334,252	2,236,114	2.20%	205,354	-10%	38.6	L1
27	343	T & D Mains	128,720,830	21,273,913	1.18%	1,518,906	-4%	79.0	L0, R2, R3
28	345	Services	16,556,050	14,107,636	4.23%	700,321	-169%	55.1	R3
29	346	Meters	0	0	2.73%	0	0%	0.0	
30	346.1	Meters - Bronze Case	45,064	3,071	1.02%	460	15%	4.5	L1
31	346.2	Meters - Plastic Case	1,939,605	132,166	4.97%	96,398	0%	16.0	L1
32	346.3	Meters - Other	7,141,314	486,614	2.35%	167,821	16%	25.6	L0
33	347	Meter Installations	15,288,469	4,373,554	2.44%	373,039	-53%	54.1	R3
34	348	Hydrants	9,342,127	2,666,629	2.58%	241,027	-36%	48.0	L2
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31 2007

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

SCHEDULE B-3.2
PAGE 2 OF 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	4,023,063	711,731	1.68%	67,587	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	993,633	175,786	1.65%	16,395	0%	57.0	R2
6	390.3	Misc Structures	1,563,265	276,561	3.97%	62,062	0%	17.3	R2
7	391.1	Office Furniture	742,955	732,694	4.05%	30,090	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	126,782	125,031	11.94%	15,138	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	1,428,430	1,408,701	16.73%	238,976	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	604,950	596,595	3.47%	20,992	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Mainframe Software	4,556,530	4,493,597	21.06%	959,605	0%	3.7	S0
13	391.26	Personal Computer Software	638,669	629,848	22.20%	141,785	0%	3.2	S0
14	391.28	Other Software	522,313	515,099	21.15%	110,469	0%	3.8	S0
15	391.3	Other Office	151,294	149,204	6.95%	10,515	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	1,677,619	1,301,218	14.16%	237,551	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	954,677	740,480	12.59%	120,194	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	199,876	155,031	20.28%	40,535	23%	1.9	R3
19	392.3	Other Transportation Equipment	130,747	101,412	14.37%	18,788	0%	5.0	L1
20	393	Stores Equipment	35,547	30,418	3.88%	1,379	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	1,640,693	643,140	7.10%	116,489	0%	10.8	S0
22	395	Laboratory Equipment	886,179	636,869	10.94%	96,948	-3%	8.6	L3
23	396	Power Operated Equipment	1,504,657	680,451	9.13%	137,375	24%	6.9	R2
24	397	Communication Equipment	1,931,592	607,382	4.79%	92,523	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
27	398	Misc Equipment	1,182,286	237,459	4.71%	55,686	0%	16.4	L0
28	399	Other Tangible Property	137,985	298,360	20.89%	28,825	0%	7.3	L1
29		BWA Acquisition	0	447,969					
30									
31			$277,464,730	$84,495,111		$7,914,444			
32									
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37		Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions In Aid of Construction.							
38		Current depreciation rates based on rates approved by the Commission in Case No. 95-554.							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2008

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

SCHEDULE B-3.2
PAGE 3 OF 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3	3031	Other P/E Intangibles	$0	$0	28.14%				
4	3036	Other P/E Comprehensive Studies	0	0	28.14%				
5	311	SS Structures and Improvements	5,162,512	218,368	3.06%	$ 157,973	0%	30.6	
6	312	Coll and Impounding Reservoir	1,016,553	349,938	1.67%	16,976	0%	40.8	R2
7	313	Lake, River, and Other Intakes	561,430	111,469	2.52%	14,148	0%	32.6	R2
8	314	Wells and Springs	0	0	0.00%	0			
9	316	Supply Mains	5,069,822	1,052,284	1.93%	97,848	-5%	91.0	R1
10									
11	321	Pumping Structures and Improvements	5,237,403	1,794,539	2.01%	105,272	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0			
13	323.2	Other Power Production Equipment	572,454	160,279	3.40%	19,463	0%	23.9	R1
14	325	Electric Pumping Equipment	10,857,510	5,665,592	2.58%	280,124	-8%	27.0	L2
15	326	Diesel Pumping Equipment	1,661,187	257,036	2.62%	43,523	-8%	30.0	L2
16	328.2	Gasoline Pumping Equipment	138,288	2,285	2.31%	3,194			
17	328.3	Other Pumping Equipment	0	0	0.00%	0			
18	3541	Collection System Structures - Sewer	0	0	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20									
21	331	WT Structures and Improvements	13,096,464	1,965,476	1.96%	256,691	-10%	53.9	R1
22	332	Water Treatment Equipment	24,394,383	13,795,631	2.31%	563,510	-20%	25.6	R1
23	334	Water Treatment - GAC	0	0	0.00%	0			
24									
25	341	T & D Structures and Improvements	1,656,901	388,178	4.63%	76,715	0%	17.7	R1
26	342	Dist Res and Standpipes	9,449,252	2,571,899	2.32%	219,223	-10%	38.6	L1
27	343	T & D Mains	142,046,753	24,057,438	1.70%	2,414,795	-4%	79.0	L0, R2, R3
28	345	Services	16,634,085	15,427,333	3.32%	552,252	-159%	55.1	R3
29	346	Meters	0	0	2.81%	0	0%		
30	346.1	Meters - Bronze Case	45,064	3,537	2.94%	1,325	16%	4.5	L1
31	346.2	Meters - Plastic Case	5,506,926	432,285	2.96%	163,006	0%	16.0	L1
32	346.3	Meters - Other	7,067,481	554,786	2.85%	201,423	16%	25.6	L0
33	347	Meter Installations	15,671,321	4,975,892	3.07%	481,110	-53%	54.1	R3
34	348	Hydrants	10,474,705	2,949,711	1.77%	185,402	-36%	48.0	L2
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2008

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

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

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	4,023,063	849,074	2.10%	84,484	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	993,633	209,708	2.42%	24,046	0%	57.0	R2
6	390.3	Misc Structures	1,563,265	329,930	4.38%	68,471	0%	17.3	R2
7	391.1	Office Furniture	963,119	1,081,061	10.43%	100,453	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	385,109	432,269	9.49%	36,547	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	1,194,442	1,340,711	14.31%	170,925	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	604,950	679,031	25.39%	153,597	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	17%	3.2	S0
12	391.25	Mainframe Software	4,588,909	5,150,859	10.33%	474,034	0%	3.7	S0
13	391.26	Personal Computer Software	638,669	716,879	20.00%	127,734	0%	3.2	S0
14	391.28	Other Software	522,313	586,275	26.38%	137,786	0%	3.8	S0
15	391.3	Other Office Equipment	151,294	169,821	9.77%	14,781	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	2,063,090	1,615,221	8.10%	167,110	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	834,677	653,480	7.17%	59,846	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	184,876	144,742	13.58%	25,108	23%	1.9	R3
19	392.3	Other Transportation Equipment	130,747	102,364	6.51%	8,512	0%	5.0	L1
20	393	Stores Equipment	35,547	33,194	6.51%	2,314	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	2,705,773	725,694	6.43%	173,981	0%	10.8	S0
22	395	Laboratory Equipment	886,179	739,692	8.06%	71,426	-3%	8.6	L3
23	396	Power Operated Equipment	1,504,657	796,659	4.68%	70,418	24%	6.9	R2
24	397	Communication Equipment	1,931,592	771,664	6.91%	133,473	0%	10.8	L3
25	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	1,182,286	322,338	5.61%	66,326	0%	16.4	L0
28	399	Other Tangible Property	137,986	316,248	6.00%	8,279	0%	7.3	L1
29		BWA Acquisition	0	447,969					
30									
31			$303,546,688	$94,938,841		$8,033,621			
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37		Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions in Aid of Construction.							
38		Current depreciation rates based on rates approved by the Commission in Case No. 95-554.							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P - 1- 3
TRI-VILLAGE

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3	3031	Other P/E Intangibles	$ -	$0	10.00%	$0			
4	3036	Other P/E Comprehensive Studies	0	0	12.50%	0			
5	311	SS Structures and Improvements	442,402	64,814	3.14%	13,891	0%	30.6	
6	312	Coll and Impounding Reservoir	0	0	2.20%	0	0%	40.8	R2
7	313	Lake, River, and Other Intakes	0	0	2.16%	0	0%	32.6	R2
8	314	Wells and Springs	0	0	0.00%	0	0%	0.0	
9	316	Supply Mains	0	0	1.11%	0	-5%	91.0	R1
10									
11	321	Pumping Structures and Improvements	0	0	2.32%	0	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0	0%	0.0	
13	323.2	Other Power Production Equipment	0	0	3.36%	0	0%	23.9	R1
14	325	Electric Pumping Equipment	126,875	18,949	3.71%	4,707	-8%	27.0	L2
15	326	Diesel Pumping Equipment	0	0	3.08%	0	-8%	30.0	L2
16	328.2	Gasoline Pumping Equipment	0	0	0.00%	0	0%	0.0	
17	328.3	Other Pumping Equipment	0	0	0.00%	0	0%	0.0	
18	3541	Collection System Structures - Sewer	0	0	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20									
21	331	WT Structures and Improvements	168,110	23,495	1.79%	3,009	-10%	53.9	R1
22	332	Water Treatment Equipment	51,538	7,779	4.03%	2,077	-20%	25.6	R1
23	334	Water Treatment - GAC	0	0	0.00%	0	0%	0.0	
24									
25	341	T & D Structures and Improvements	22,120	3,518	5.65%	1,250	0%	17.7	R1
26	342	Dist Res and Standpipes	858,732	121,772	2.20%	18,892	-10%	38.6	L1
27	343	T & D Mains	2,288,617	366,494	1.18%	27,006	-4%	79.0	L0, R2, R3
28	345	Services	37,249	18,930	4.23%	0	-159%	55.1	R3
29	346	Meters	23,038	12,923	2.73%	629	0%	0.0	
30	346.1	Meters - Bronze Case	0	0	1.02%	0	16%	4.5	L1
31	346.2	Meters - Plastic Case	66,926	37,543	4.97%	3,326	0%	16.0	L1
32	346.3	Meters - Other	7,414	4,159	2.35%	174	16%	25.6	L0
33	347	Meter Installations	12,636	1,650	2.44%	308	-53%	54.1	R3
34	348	Hydrants	18,424	1,128	2.58%	475	-36%	48.0	L2
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF JULY 31 2007

DATA: _X_ BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P - 1- 3
TRI-VILLAGE

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	1,919	280	1.68%	32	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	1.65%	0	0%	57.0	R2
6	390.3	Misc Structures	2,599	379	3.97%	103	0%	17.3	R2
7	391.1	Office Furniture	4,707	814	4.05%	191	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	11.94%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	576,417	99,691	16.73%	96,434	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	3.47%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	11.81%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	21.06%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	22.20%	0	0%	3.2	S0
14	391.28	Other Software	5,907	1,022	21.15%	1,249	0%	3.8	S0
15	391.3	Other Office	23,188	4,010	6.95%	1,612	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	9,500	1,919	14.16%	1,345	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	12.59%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	20.28%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	3,472	701	14.37%	499	0%	5.0	L1
20	393	Stores Equipment	0	0	3.88%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	6,481	1,078	7.10%	460	0%	10.8	S0
22	395	Laboratory Equipment	0	0	10.94%	0	-3%	8.6	L3
23	396	Power Operated Equipment	35,704	6,300	9.13%	3,260	24%	6.9	R2
24	397	Communication Equipment	2,718	421	4.79%	130	0%	10.8	L3
25	397.1	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	4.79%	0	0%	10.8	L3
27	398	Misc Equipment	6,051	922	4.71%	285	0%	16.4	L0
28	399	Other Tangible Property	0	0	20.89%	0	0%	7.3	L1
29		BWA Acquisition	0	834,073					
30									
31			$4,802,743	$1,634,765		$161,344			
32									
33									
34									
35									
36									
37		Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions In Aid of Construction.							
38		Current depreciation rates based on rates approved by the Commission in Case No. 95-554.							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
PROPOSED DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2008

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-3
TRI-VILLAGE

Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3	3031	Other P/E Intangibles	$ -	$0	28.14%				
4	3036	Other P/E Comprehensive Studies	0	0	28.14%				
5	311	SS Structures and Improvements	442,402	82,981	3.06%	$ 13,538	0%	30.6	
6	312	Coll and Impounding Reservoir	0	0	1.67%	0	0%	40.8	R2
7	313	Lake, River, and Other Intakes	0	0	2.62%	0	0%	32.6	R2
8	314	Wells and Springs	0	0	0.00%	0			
9	316	Supply Mains	0	0	1.93%	0	-5%	91.0	R1
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11	321	Pumping Structures and Improvements	0	0	2.01%	0	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0			
13	323.2	Other Power Production Equipment	0	0	3.40%	0	0%	23.9	R1
14	325	Electric Pumping Equipment	126,875	23,794	2.58%	3,273	-8%	27.0	L2
15	326	Diesel Pumping Equipment	0	0	2.62%	0	-8%	30.0	L2
16	328.2	Gasoline Pumping Equipment	0	0	2.31%	0			
17	328.3	Other Pumping Equipment	0	0	0.00%	0			
18	3541	Collection System Structures - Sewer	0	0	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20									
21	331	WT Structures and Improvements	168,110	27,799	1.96%	3,295	-10%	53.9	R1
22	332	Water Treatment Equipment	51,538	9,659	2.31%	1,191	-20%	25.6	R1
23	334	Water Treatment - GAC	0	0	0.00%	0			
24									
25	341	T & D Structures and Improvements	22,120	4,954	4.63%	1,024	0%	17.7	R1
26	342	Dist Res and Standpipes	858,732	147,989	2.32%	19,923	-10%	38.6	L1
27	343	T & D Mains	2,389,180	453,237	1.70%	40,616	-4%	79.0	L0, R2, R3
28	345	Services	37,795	25,066	3.32%	1,255	-159%	55.1	R3
29	346	Meters	19,677	15,862	2.81%	553	0%		
30	346.1	Meters - Bronze Case	0	0	2.94%	0	16%	4.5	L1
31	346.2	Meters - Plastic Case	57,842	46,628	2.96%	1,712	0%	16.0	L1
32	346.3	Meters - Other	10,744	8,661	2.85%	306	16%	25.6	L0
33	347	Meter Installations	18,480	2,275	3.07%	567	-53%	54.1	R3
34	348	Hydrants	18,424	1,519	1.77%	326	-36%	48.0	L2
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF NOVEMBER 30, 2006

DATA: ___ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S).: W/P-1-3
TRI-VILLAGE

SCHEDULE B-3.2
PAGE 8 OF 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3									
4	390.1	Office Structures	1,919	361	2.10%	40	0%	45.8	R2
5	390.2	Stores, Shop & Garage Structures	0	0	2.42%	0	0%	57.0	R2
6	390.3	Misc Structures	2,599	488	4.38%	114	0%	17.3	R2
7	391.1	Office Furniture	4,707	1,517	10.43%	491	3%	19.4	L1
8	391.2	Mainframe Computer & Periph Equipment	0	0	9.49%	0	17%	5.7	S0
9	391.21	Personal Computer & Periph Equipment	576,381	185,798	14.31%	82,480	17%	3.0	S0
10	391.22	Other Office Machines and Equipment	0	0	25.39%	0	0%	0.0	S0
11	391.23	Office Machines and Equipment - Software	0	0	10.33%	0	17%	3.2	S0
12	391.25	Mainframe Software	0	0	10.33%	0	0%	3.7	S0
13	391.26	Personal Computer Software	0	0	20.00%	0	0%	3.2	S0
14	391.28	Other Software	5,907	1,904	26.38%	1,558	0%	3.8	S0
15	391.3	Other Office Equipment	23,188	7,475	9.77%	2,265	3%	10.1	R1
16	392.11	Transportation Equipment - Light Trucks	9,500	3,098	8.10%	770	30%	2.9	S2
17	392.12	Transportation Equipment - Heavy Trucks	0	0	7.17%	0	25%	4.1	R4
18	392.2	Transportation Equipment - Cars	0	0	13.58%	0	23%	1.9	R3
19	392.3	Other Transportation Equipment	3,472	1,132	6.51%	226	0%	5.0	L1
20	393	Stores Equipment	0	0	6.51%	0	0%	16.5	L1
21	394	Tools, Shop, and Garage Equipment	6,481	1,651	6.43%	417	0%	10.8	S0
22	395	Laboratory Equipment	0	0	8.06%	0	-3%	8.6	L3
23	396	Power Operated Equipment	35,704	9,055	4.68%	1,671	24%	6.9	R2
24	397	Communication Equipment	2,718	657	6.91%	188	0%	10.8	L3
25	397.1	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
26	397.2	Communication Equipment	0	0	6.91%	0	0%	10.8	L3
27	398	Misc Equipment	6,051	1,342	5.61%	339	0%	16.4	L0
28	399	Other Tangible Property	0	0	6.00%	0	0%	7.3	L1
29		BWA Acquisition	0	834,073					
30									
31			$4,900,544	$1,898,976		$178,138			
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37		Adjusted jurisdiction plant investment represents UPIS net of Non-Depreciable Plant and Contributions In Aid of Construction.							
38		Current depreciation rates based on rates approved by the Commission in Case No. 95-554.							
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Page 71 of 72

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

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

SCHEDULE B-3.2
PAGE 9 OF 16
Witness Responsible: S.A. Miller

Line No.	Acct No.	Account Title	Adjusted Jurisdiction Plant Investment	Adjusted Jurisdiction Accumulated Reserve	Current Accrual Rate	Calculated Depreciation Expense	% Net Salvage	Average Service Life	Curve Form
1									
2									
3	3031	Other P/E Intangibles	$0	$0	10.00%	$0			
4	3036	Other P/E Comprehensive Studies	0	0	12.50%	0			
5	311	SS Structures and Improvements	27,734	4,064	3.14%	871	0%	30.6	
6	312	Coll and Impounding Reservoir	0	0	2.20%	0	0%	40.8	R2
7	313	Lake, River, and Other Intakes	0	0	2.15%	0	0%	32.6	R2
8	314	Wells and Springs	0	0	0.00%	0	0%	0.0	
9	316	Supply Mains	14,520	1,979	1.11%	161	-5%	91.0	R1
10									
11	321	Pumping Structures and Improvements	0	0	2.32%	0	-10%	41.9	R3
12	322	Boiler Plant Equipment	0	0	0.00%	0	0%	0.0	
13	323.2	Other Power Production Equipment	0	0	3.35%	0	0%	23.9	R1
14	325	Electric Pumping Equipment	15,100	2,265	3.71%	560	-8%	27.0	L2
15	326	Diesel Pumping Equipment	0	0	3.08%	0	-8%	30.0	L2
16	328.2	Gasoline Pumping Equipment	0	0	0.00%	0	0%	0.0	
17	328.3	Other Pumping Equipment	0	0	0.00%	0	0%	0.0	
18	3541	Collection System Structures - Sewer	0	0	0.00%	0			
19	3711	Electric Pumping Equipment - Sewer	0	0	0.00%	0			
20									
21	331	WT Structures and Improvements	0	0	1.79%	0	-10%	53.9	R1
22	332	Water Treatment Equipment	7,618	1,150	4.03%	307	-20%	25.6	R1
23	334	Water Treatment - GAC	0	0	0.00%	0	0%	0.0	
24									
25	341	T & D Structures and Improvements	0	0	5.65%	0	0%	17.7	R1
26	342	Dist Res and Standpipes	30,749	4,360	2.20%	676	-10%	38.6	L1
27	343	T & D Mains	145,823	19,934	1.18%	1,721	-4%	79.0	L0, R2, R3
28	345	Services	0	0	4.23%	0	-159%	55.1	R3
29	346	Meters	0	0	2.73%	0	0%	0.0	
30	346.1	Meters - Bronze Case	0	0	1.02%	0	16%	4.5	L1
31	346.2	Meters - Plastic Case	56,623	8,815	4.97%	2,814	0%	16.0	L1
32	346.3	Meters - Other	0	0	2.35%	0	16%	25.6	L0
33	347	Meter Installations	0	0	2.44%	0	-53%	54.1	R3
34	348	Hydrants	13,900	1,997	2.58%	359	-36%	48.0	L2
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