

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_BASE PERIOD X_FORECASTED PERIOD
TYPE OF FILING: X_ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): W/P-3 (TOTAL COMPANY)

SCHEDULE D-2.3
Page 2 of 2
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Customer Accounting expense reflects the cost of customer billing, meter reading and other expenses related to this function, as well as allocations made from Central Division to Tri Village, Elk Lake, and Owenton.	W/P-3-10	\$1,376,372
3			1,433,179
4			(\$56,807)
5			
6			
7	Rent expense reflects all leases and rental agreements that the company has entered into or is forecasted to enter into during the forecasted test period.	W/P-3-11	\$52,165
8			53,990
9			(\$1,825)
10			
11			
12	General Office expense reflects all expenses related to the Company's office including telephone, employee expenses, supplies, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	W/P-3-12	\$475,196
13			499,308
14			(\$24,112)
15			
16			
17	Miscellaneous expenses reflect all remaining expenses that are not specifically assigned to the above discussed adjustments. Refer to workpapers for detailed listing. This also includes allocations from Central Division to Tri Village, Elk Lake, and Owenton.	W/P-3-13	\$3,002,289
18			3,045,194
19			(\$42,905)
20			
21			
22	Maintenance expense reflect the costs of maintaining the property and assets of the Company. These expenses include amortizations of prior and forecasted deferred maintenance projects. It also includes normal maintenance of pumping equipment, mains, meters, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	W/P-3-14	\$1,507,210
23			1,311,815
24			\$195,395
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27	Purchased Water represents water purchased from the Winchester Municipal System, Georgetown Municipal System, and Owen Water & Sewer.	W/P-3-15	\$91,023
28			529,893
29			(\$437,870)
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43	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-4 & WIP-5 (TOTAL COMPANY)

SCHEDULE D-2.4
Page 1 of 1
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Depreciation expense reflects an increase due to an increased level of Utility Plant in Service.		
3			\$8,068,172
4			7,930,331
5			<u>\$137,841</u>
6			
7	Amortization expense reflects the amortization of UPAA, Property Losses and Regulatory Asset on		
8	the equity gross-up of AFUDC.		\$450,971
9			499,920
10			<u>(\$47,949)</u>
11			
12	General Taxes represent Property Taxes, Payroll Taxes, PSC Fees and other miscellaneous taxes that are calculated		
13	to be expenses for the forecasted test period. This also includes the allocation of property tax from Central Division		
14	to Tri Village, Elk Lake, and Owenton.		\$3,308,571
15			2,972,209
16			<u>\$336,362</u>
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32	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 SUMMARY OF JURISDICTIONAL FACTORS
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-3
 Page 1 of 1
 Witness Responsible: S.A. Miller

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

Line No.	Acct.	Account Title	Jurisdictional Factor	Description of Factor and/or method of Allocation
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 JURISDICTIONAL STATISTICS
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-4
 Page 1 of 1

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

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Total Company	Statistic for Jurisdiction	Jurisdictional Ratio
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 EXPLANATION OF CHANGE IN JURISDICTIONAL PROCEDURES
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-5
 Page 1 of 1

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

Line No.	Account No.	Description	Procedure Approved in Prior Case	Rational for Change
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1C
Page 1 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: _X_ BASE PERIOD, _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL, ___ UPDATED, ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1/D-2.2 (CENTRAL DIVISION)

Line No.	Account Number	Description	Base Period	Adj. D-1 Sch. D-2.1	Adj. D-2 Sch. D-2.2	Adj. D-3 Sch. D-2.2	Total Adjustments
1		Water Revenues					
2	461100	Residential - Billed	\$ 25,302,325	54,973	\$ 0	\$ 0	\$ 54,973
3	461110	Residential - Unbilled	(45,585)	45,585	0	0	0
4	461200	Commercial - Billed	11,705,417	715,438	0	0	715,438
5	461210	Commercial - Unbilled	(55,735)	55,735	0	0	0
6	461300	Industrial - Billed	1,368,572	134,335	0	0	134,335
7	461310	Industrial - Unbilled	(12,082)	12,082	0	0	0
8	461400	Miscellaneous - Billed	5,020	(5,020)	0	0	0
9	461410	Miscellaneous - Water Sales Billed Unmeters	0	0	0	0	0
10	462000	Private Fire - Billed	1,049,486	16,277	0	0	16,277
11	462100	Private Fire - Unbilled	0	0	0	0	0
12	463000	Public Fire - Billed	2,186,664	64,760	0	0	64,760
13	463100	Public Fire - Unbilled	0	0	0	0	0
14	464200	OPA - Billed	3,433,092	307,792	0	0	307,792
15	464210	OPA - Unbilled	(31,114)	31,114	0	0	0
16	466000	Sales for Resale - Billed	1,043,516	(25,072)	0	0	(25,072)
17	466100	Sales for Resale - Unbilled	(2,397)	2,397	0	0	0
18		Total Water Revenues	45,977,169	1,410,406	0	0	1,410,406
19							
20		Sewer Revenues					
21	461000	Residential - Billed	0	0	0	0	0
22	461010	Residential - Billed Surcharge	0	0	0	0	0
23	461020	Commercial - Billed	0	0	0	0	0
24	461030	Commercial - Unbilled	0	0	0	0	0
25	462210	Industrial - Billed	0	0	0	0	0
26	462110	Industrial - Unbilled	0	0	0	0	0
27		Total Sewer Revenues	0	0	0	0	0
28							
29							
30		OTHER OPERATING REVENUES					
31	471100	Reconnection Charges/Activation fees	204,405	0	678,241	0	678,241
32	471200	Other Miscellaneous Service Revenues	684,779	0	(663,191)	0	(663,191)
33	472000	Rents from Water Property	102,756	0	(16,411)	0	(16,411)
34	474100	Billing & Collection Services	919,675	0	(16,147)	0	(16,147)
35	474300	Other Water Revenues	(7,246)	0	7,246	0	0
36		AFUDC	0	0	0	1,678,192	1,678,192
37		TOTAL OTHER OPERATING REVENUES	1,904,369	0	(10,262)	1,678,192	1,667,930
38							
39		TOTAL OPERATING REVENUES	\$47,881,538	\$1,410,406	(\$10,262)	\$1,678,192	\$3,078,339
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1C
Page 2 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1/D-2.2 (CENTRAL DIVISION)

Line No.	Account Number	Description	Base Period	Adj.			Total Adjustments
				D-1 Sch D-2.1	D-2 Sch D-2.2	D-3 Sch D-2.2	
1							
2		Revenues from Water/Wastewater					
3		Residential	\$ 25,256,740	\$100,568	\$0	\$0	\$100,568
4		Commercial	11,649,682	771,173	0	0	771,173
5		Industrial	1,376,480	146,427	0	0	146,427
6		Other Public Authority (OPA)	3,401,978	336,906	0	0	336,906
7		Sales for Resale (OWU)	1,041,119	(22,675)	0	0	(22,675)
8		Miscellaneous	5,020	0	0	0	0
9		Private Fire Service	1,049,486	16,277	0	0	16,277
10		Public Fire Service	2,196,654	64,760	0	0	64,760
11							
12							
13		Total Water/Wastewater Revenues	45,977,169	1,410,406	0	0	1,410,406
14		Other Operating Revenues	1,804,369	0	(10,262)	1,678,192	1,667,930
15							
16		Total Operating Revenues	\$47,881,538	\$1,410,406	(\$10,262)	\$1,678,192	\$3,078,336
17							
18		TAX RATE					
19		State Income Tax Impact	6.00%	\$84,624	(\$616)	\$100,692	\$184,700
20		Federal Income Tax Impact	35.00%	\$464,024	(\$3,376)	\$552,125	\$1,012,773
21		Net Operating Income Impact		\$961,758	(\$6,270)	\$1,025,375	\$1,860,863
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1C
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Witness Responsible: M.A. Miller/ S. A. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _X_ UPDATED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (CENTRAL DIVISION)

Line No.	Account Number	Description	Base Period	Adj D-4	Adj D-5	Adj D-6	Adj D-7	Adj D-8	Adj D-9	Adj D-10	Adj D-11	Adj D-12	Total Adjustments
WATER TREATMENT EXPENSES (WT)													
1	640000	Operation Supervision & Engineering	\$0	\$672,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$672,688
2	641110	Chemicals-Carbon	0	0	0	0	0	0	0	0	0	0	0
3	641100	General Chemicals	1,562,590	0	0	(152,067)	0	0	0	0	0	0	(152,067)
4	641200	Softening Chemicals	0	0	0	0	0	0	0	0	0	0	0
5	642100	General WT Labor	1,287,333	(408,352)	0	0	0	0	0	0	0	0	(408,352)
6	642200	Softening Labor	0	0	0	0	0	0	0	0	0	0	0
7	642300	General WT Expenses	127,728	0	0	0	0	0	0	0	0	0	0
8	642350	General WT Administration	0	0	0	0	0	0	0	0	0	0	0
9	642400	Softening Expenses	0	0	0	0	0	0	0	0	0	0	0
10	643100	Misc Expenses	62,878	0	0	0	0	0	0	0	0	0	0
11	643190	Misc Expenses - Service Co	0	0	0	0	0	0	0	0	0	0	0
12	643200	Misc Labor	0	0	0	0	0	0	0	0	0	0	0
13	643300	Waste Disposal Expenses	273,034	0	0	0	(167,047)	0	0	0	0	0	(167,047)
14	643310	Amort Waste Disposal Expenses	60,502	0	0	0	75,748	0	0	0	0	0	75,748
15	644000	Rents	0	0	0	0	0	0	0	0	0	0	0
16	650000	Maint Supervision & Engineering Ord	84,571	(84,571)	0	0	0	0	0	0	0	0	(84,571)
17	650010	Maint Supervision & Engineering Prg	0	0	0	0	0	0	0	0	0	0	0
18	651100	Maint WT Struc & Improvements-Mat Ord	235,459	0	0	0	0	0	0	0	0	0	0
19	651110	Maint WT Struc & Improvements-Mat Prg	0	0	0	0	0	0	0	0	0	0	0
20	651200	Maint WT Struc & Improvements-Labor Ord	151,371	0	0	0	0	0	0	0	0	0	0
21	651210	Maint General WT Equipment-Mat Ord	0	0	0	0	0	0	0	0	0	0	0
22	651200	Maint General WT Equipment-Mat Prg	0	0	0	0	0	0	0	0	0	0	0
23	652100	Maint Softening Equipment-Materials	0	0	0	0	0	0	0	0	0	0	0
24	652200	Maint General WT Equipment-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
25	652110	Maint General WT Equipment-Mat Ord	0	0	0	0	0	0	0	0	0	0	0
26	652200	Maint Softening Equipment-Materials	0	0	0	0	0	0	0	0	0	0	0
27	652300	Maint General WT Equipment-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
28	652310	Maint General WT Equipment-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
29													
30		TOTAL WT EXPENSES	3,885,458	181,785	0	(152,067)	(91,299)	0	0	0	0	0	(61,600)

KENTUCKY-AMERICAN WATER COMPANY
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SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1C
Page 6 of 19
Witness Responsible: M.A. Miller/ S. A. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (CENTRAL DIVISION)

Line No.	Account Number	Description	Base Period	Adj D-4 Sch D-2.3	Adj D-5 Sch D-2.3	Adj D-6 Sch D-2.3	Adj D-7 Sch D-2.3	Adj D-8 Sch D-2.3	Adj D-9 Sch D-2.3	Adj D-10 Sch D-2.3	Adj D-11 Sch D-2.3	Adj D-12 Sch D-2.3	Total Adjustments
TRANS & DIST EXPENSES (T&D)													
1				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396,079
2	660000	Operation Supervision & Engineering	\$0	\$396,079	0	0	0	0	0	0	0	0	0
3	661100	Storage Facilities - Expenses	0	0	0	0	0	0	0	0	0	0	0
4	661200	Storage Facilities - Labor	0	0	0	0	0	0	0	0	0	0	0
5	662100	T&D Lines - Expenses	24,242	0	0	0	0	0	0	0	0	0	0
6	662200	T&D Lines - Labor	1,343,554	(723,720)	0	0	0	0	0	0	0	0	(723,720)
7	663100	Meter Expenses-Remove and Reset-Exp	0	0	0	0	0	0	0	0	0	0	0
8	663200	Meter Expenses-Remove and Reset-Labor	0	0	0	0	0	0	0	0	0	0	0
9	663300	Meter Expenses-Misc Meter Exp	0	0	0	0	0	0	0	0	0	0	0
10	663400	Meter Expenses-Misc Meter Labor	0	0	0	0	0	0	0	0	0	0	0
11	664100	Customer Installation - Expenses	0	0	0	0	0	0	0	0	0	0	0
12	664200	Customer Installation - Labor	0	0	0	0	0	0	0	0	0	0	0
13	665100	Maps and Records - Expenses	0	0	0	0	0	0	0	0	0	0	0
14	665190	Maps and Records - Expenses Computer	0	0	0	0	0	0	0	0	0	0	0
15	665200	Maps and Records - Labor	0	41,760	0	0	0	0	0	0	0	0	41,760
16	665300	Misc Expenses	234,719	0	0	0	0	0	0	0	0	0	0
17	665400	Misc Labor	0	0	0	0	0	0	0	0	0	0	0
18	666000	Rents	2,500	0	0	0	0	0	0	0	0	0	0
19	670000	Maint Supervision & Engineering Ord	42,914	(42,914)	0	0	0	0	0	0	0	0	(42,914)
20	670010	Maint Supervision & Engineering Prg	0	0	0	0	0	0	0	0	0	0	0
21	671100	Maint Struct & Improvements-Materials Ord	0	0	0	0	0	0	0	0	0	0	0
22	671110	Maint Struct & Improvements-Materials Prg	0	0	0	0	0	0	0	0	0	0	0
23	671200	Maint Struct & Improvements-Labor Ord	16,199	(16,199)	0	0	0	0	0	0	0	0	(16,199)
24	671210	Maint Struct & Improvements-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
25	672100	Maint Res & Standpipes - Materials Ord	0	0	0	0	0	0	0	0	0	0	0
26	672110	Maint Res & Standpipes - Materials Prg	0	0	0	0	0	0	0	0	0	0	0
27	672120	Amort Res & Standpipes	163,626	0	0	0	0	0	0	0	0	0	0
28	672200	Maint Res & Standpipes - Labor Ord	15,709	(15,709)	0	0	0	0	0	0	0	0	(15,709)
29	672210	Maint Res & Standpipes - Labor Prg	0	0	0	0	0	0	0	0	0	0	0
30	673100	Maint T&D Mains - Materials Ord	0	0	0	0	0	0	0	0	0	0	0
31	673110	Maint T&D Mains - Materials Prg	0	0	0	0	0	0	0	0	0	0	0
32	673120	Amort T&D Mains	0	0	0	0	0	0	0	0	0	0	0
33	673200	Maint T&D Mains - Labor Ord	178,775	878,711	0	0	0	0	0	0	0	0	878,711
34	673210	Maint T&D Mains - Labor Prg	0	0	0	0	0	0	0	0	0	0	0
35	675100	Maint Services - Materials Ord	0	0	0	0	0	0	0	0	0	0	0
36	675110	Maint Services - Materials Prg	0	0	0	0	0	0	0	0	0	0	0
37	675200	Maint Services - Labor Ord	151,492	(151,492)	0	0	0	0	0	0	0	0	(151,492)
38	675210	Maint Services - Labor Prg	0	0	0	0	0	0	0	0	0	0	0
39	676100	Maint Meter - Materials Ord	0	0	0	0	0	0	0	0	0	0	0
40	676110	Maint Meter - Materials Prg	0	0	0	0	0	0	0	0	0	0	0
41	676200	Maint Meter - Labor Ord	93,867	(50,905)	0	0	0	0	0	0	0	0	(50,905)
42	676210	Maint Meter - Labor Prg	0	0	0	0	0	0	0	0	0	0	0
43	676300	Maint Meter Installation - Materials Ord	0	0	0	0	0	0	0	0	0	0	0
44	676310	Maint Meter Installation - Materials Prg	0	0	0	0	0	0	0	0	0	0	0
45	676400	Maint Meter Installation - Labor Ord	0	0	0	0	0	0	0	0	0	0	0
46	676410	Maint Meter Installation - Labor Prg	0	0	0	0	0	0	0	0	0	0	0

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1C
Page 9 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X_ BASE PERIOD, X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL, ___ UPDATED, ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (CENTRAL DIVISION)

Line No.	Account Number	Description	Base Period	Adj D-4	Adj D-5	Adj D-6	Adj D-7	Adj D-8	Adj D-9	Adj D-10	Adj D-11	Adj D-12	Total
			Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Adjustments
REGULATORY COMMUNICATION & GENERAL EXP(A&G) - CONT													
1		REGULATORY COMMUNICATION & GENERAL EXP(A&G) - CONT											
2		Amort Expense of Rate Proceedings	\$361,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$65,050)	\$0	(\$65,050)
3	928100	Amort Serv Study Exp Cost	0	0	0	0	0	0	0	0	0	0	0
4	928110	Tax Savings	0	0	0	0	0	0	0	0	0	0	0
5	928200	Amort of Other Regulatory Expenses	0	0	0	0	0	0	0	0	0	0	0
6	928300	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0	0	0
7	928400	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	7,000	0	7,000
8	930200	Amort Misc Charges	0	0	0	0	0	0	0	0	0	0	0
9	930210	Misc General Expenses Current	607,669	0	0	0	0	0	0	0	0	0	0
10	930220	Amort Orig Cost Study	0	0	0	0	0	0	0	0	0	0	0
11	930230	Amort Misc General Expenses	32,692	0	0	0	0	0	0	0	0	0	0
12	930240	Misc Gen Exp - Community Relations	0	0	0	0	0	0	0	0	0	0	0
13	930250	Amort Plant Expansion Study	0	0	0	0	0	0	0	0	0	0	0
14	930260	Meals & Travel Expenses - Taxable	23,708	0	0	0	0	0	0	0	0	0	0
15	930270	Donations	0	0	0	0	0	0	0	0	0	0	0
16	930290	Data Processing Communication Exp	0	0	0	0	0	0	0	0	0	0	0
17	930300	Research & Development Expenses	0	0	0	0	0	0	0	0	0	0	0
18	930390	Research & Development Exp - Ser Co	0	0	0	0	0	0	0	0	0	0	0
19	930500	Non-deductible Penalties	0	0	0	0	0	0	0	0	0	0	0
20	930510	Lobbying Expenses	0	0	0	0	0	0	0	0	0	0	0
21	930600	Transportation Expenses	618,657	0	0	0	0	0	0	0	0	0	0
22	930610	Transportation Cap (A&B)	0	0	0	0	0	0	0	0	0	0	0
23	930620	Transportation Cap (C&R)	0	0	0	0	0	0	0	0	0	0	0
24	930630	Transportation Cap (H)	0	0	0	0	0	0	0	0	0	0	0
25	930680	Misc Gen Exp - Company Dues	46,098	0	0	0	0	0	0	0	0	0	0
26	930890	Misc Gen Exp - Other	262,740	0	0	0	0	0	0	0	0	0	0
27	930980	Misc General Exp-Taxable Co Dues	0	0	0	0	0	0	0	0	0	0	0
28	931000	Rents	31,901	0	0	0	0	0	0	0	0	0	0
29	932100	Maint A&G Struc & Improv-Material Ord	109,806	0	0	0	0	0	0	0	0	0	0
30	932110	Maint A&G Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0	0	0
31	932120	Maint A&G Struc & Improv	0	0	0	0	0	0	0	0	0	0	0
32	932200	Maint A&G Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
33	932210	Maint A&G Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
34	932300	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0	0	0
35	932310	Maint A&G Office Furniture-Material Prg	0	0	0	0	0	0	0	0	0	0	0
36	932400	Maint A&G Office Furniture-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
37	932410	Maint A&G Office Furniture-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
38	932500	Maint A&G Communication Equip-Material	0	0	0	0	0	0	0	0	0	0	0
39	932600	Maint A&G Com Equip-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
40	932610	Maint A&G Com Equip-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
41	932700	Maint A&G Misc Property-Material Ord	25,300	0	0	0	0	0	0	0	0	0	0
42	932710	Maint A&G Misc Property-Material Prg	0	0	0	0	0	0	0	0	0	0	0
43	932800	Maint A&G Misc Property-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
44	932810	Maint A&G Misc Property-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
45		Total A & G Expenses	14,295,039	141,661	0	0	0	(1,159,971)	43,010	(124,374)	(78,050)	(28,359)	(1,206,063)
46		Total O & M Expenses	\$25,105,058	\$587,989	\$347,046	(\$152,067)	(\$81,299)	(\$1,159,971)	\$43,010	(\$124,374)	(\$78,050)	(\$28,359)	(\$656,074)

KENTUCKY-AMERICAN WATER COMPANY
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DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _____ UPDATED _____ REVISED _____
WORKPAPER REFERENCE NO(S): SCH D-2.3 (CENTRAL DIVISION)

SCHEDULE D-1C
Page 19 of 19
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Account Number	Description	Base Period	Adj D-16 Sch D-2.4	Adj D-19 Sch D-2.4	Adj D-20 Sch D-2.4	Total Adjustment
1	403000	Depreciation	\$6,402,227	(\$600,911)	\$0	\$0	(\$600,911)
2	403100	Depreciation - CIAC	(558,739)	558,739	\$0	\$0	\$0
3			\$7,843,488	(\$42,172)	\$0	\$0	(\$42,172)
4							
5							
6		State Income Tax Impact	6.00%	\$2,530	\$0	\$0	\$2,530
7		Federal Income Tax Impact	35.00%	\$15,646	\$0	\$0	\$15,646
8		Net Operating Income Impact		\$582,735	\$0	\$0	\$582,735
9							
10		AMORTIZATION EXPENSE					
11	404100	Amortization Lim Term Ut Plant	\$0	\$0	\$0	\$0	\$0
12	404110	Amortization Franchise Expense	0	0	0	0	0
13	404430	Amortization Regulatory Asset - AFUDC	16,314	0	9,414	0	9,414
14	406000	Amortization Utility Plant Acquisition Adj	10,805	0	2,246	0	2,246
15	407000	Amortization Property Losses	471,789	0	(59,607)	0	(59,607)
16		TOTAL AMORTIZATION	\$498,918	\$0	(\$47,947)	\$0	(\$47,947)
17							
18		State Income Tax Impact	6.00%	\$0	\$2,877	\$0	\$2,877
19		Federal Income Tax Impact	35.00%	\$0	\$17,788	\$0	\$17,788
20		Net Operating Income Impact		\$0	\$27,282	\$0	\$27,282
21							
22							
23							
24		TAXES, OTHER THAN INCOME					
25	408100	Real & Personal Property Taxes	\$2,338,982	\$0	\$0	\$303,118	\$303,118
26	408110	Gross Income & Receipts Taxes	47,418	0	0	35,466	35,466
27	408120	Invested Capital Tax	0	0	0	0	0
28	408030	Other General Taxes	112,230	0	0	(112,230)	(112,230)
29	408140	FUTA	5,148	0	0	10,365	10,365
30	408150	FUTA Capitalized - (A Work Order)	0	0	0	(10,312)	(10,312)
31	408040	FUTA Capitalized - (H Work Order)	0	0	0	0	0
32	408050	FUTA Capitalized - (C & R Work Order)	0	0	0	0	0
33	408160	FICA	439,712	0	0	86,456	86,456
34	408170	FICA Capitalized - (A Work Order)	0	0	0	(98,621)	(98,621)
35	408060	FICA Capitalized - (H Work Order)	0	0	0	0	0
36	408070	FICA Capitalized - (C & R Work Order)	0	0	0	0	0
37	408180	SUTA	6,140	0	0	4,951	4,951
38	408190	SUTA Capitalized - (A Work Order)	0	0	0	(6,445)	(6,445)
39	408080	SUTA Capitalized - (H Work Order)	0	0	0	0	0
40	408090	SUTA Capitalized - (C & R Work Order)	0	0	0	0	0
41	408220	Environmental Tax	0	0	0	0	0
42			\$2,949,630	\$0	\$0	\$212,746	\$212,746
43							
44		State Income Tax Impact	6.00%	\$0	\$0	(\$12,765)	(\$12,765)
45		Federal Income Tax Impact	35.00%	\$0	\$0	(\$59,994)	(\$59,994)
46		Net Operating Income Impact		\$0	\$0	(\$129,899)	(\$129,899)
47							
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-2 (CENTRAL DIVISION)

SCHEDULE D-2.1C
Page 1 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Billed Revenues, Adjustment D-1	Worksheet Reference	Amount
1		RESIDENTIAL		
2	To adjust Residential billed water revenue for the change in billing determinants at present rates for the forecasted test period.	Forecasted Amount	W/P-2	\$25,357,298
3		Base Period Amount		25,302,325
4		Pro Forma Adjustment		\$54,973
5				
6				
7	To adjust Commercial billed water revenue for the change in billing determinants at present rates for the forecasted test period.	COMMERCIAL		
8		Forecasted Amount	W/P-2	\$12,420,855
9		Base Period Amount		11,705,417
10		Pro Forma Adjustment		\$715,438
11				
12	To adjust Industrial billed water revenue for the change in billing determinants at present rates for the forecasted test period.	INDUSTRIAL		
13		Forecasted Amount	W/P-2	\$1,522,907
14		Base Period Amount		1,388,572
15		Pro Forma Adjustment		\$134,335
16				
17	To adjust Other Public Authority billed water revenue for the change in billing determinants at present rates for the forecasted test period.	OTHER PUBLIC AUTHORITY		
18		Forecasted Amount	W/P-2	\$3,740,884
19		Base Period Amount		3,493,082
20		Pro Forma Adjustment		\$307,792
21				
22	To adjust Sales For Resale (OWU) billed water revenue for the change in billing determinants at present rates for the forecasted test period.	SALES FOR RESALE (OWU)		
23		Forecasted Amount	W/P-2	\$1,018,444
24		Base Period Amount		1,043,516
25		Pro Forma Adjustment		(\$25,072)
26				
27	To adjust Public Fire Service billed water revenue for the change in billing determinants at present rates for the forecasted test period.	PUBLIC FIRE SERVICE		
28		Forecasted Amount	W/P-2	\$2,261,424
29		Base Period Amount		2,196,684
30		Pro Forma Adjustment		\$64,760
31				
32	To adjust Private Fire Service billed water revenue for the change in billing determinants at present rates for the forecasted test period.	PRIVATE FIRE SERVICE		
33		Forecasted Amount	W/P-2	\$1,065,783
34		Base Period Amount		1,049,488
35		Pro Forma Adjustment		\$16,277
36				
37	To adjust Miscellaneous billed water revenue for the change in billing determinants at present rates for the forecasted test period.	MISCELLANEOUS		
38		Forecasted Amount	W/P-2	\$0
39		Base Period Amount		5,020
40		Pro Forma Adjustment		(\$5,020)
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	Total Billed Water Revenue Adjustment			\$1,283,483

KENTUCKY-AMERICAN WATER COMPANY
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WORKPAPER REFERENCE NO(S): W/P-2 (CENTRAL DIVISION)

SCHEDULE D-2.1C
Page 2 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	Billed Revenues Adjustment D-1		
2	To eliminate the net change in Residential water unbilled accrued utility revenues recorded during the base period.	W/P-2	\$0
3			(45,585)
4			\$45,585
5			
6			
7	To eliminate the net change in Commercial water unbilled accrued utility revenues recorded during the base period.	W/P-2	\$0
8			(55,735)
9			\$55,735
10			
11			
12	To eliminate the net change in Industrial water unbilled accrued utility revenues recorded during the base period.	W/P-2	\$0
13			(12,092)
14			\$12,092
15			
16			
17	To eliminate the net change in Other Public Authority water unbilled accrued utility revenues recorded during the base period.	W/P-2	\$0
18			(31,114)
19			\$31,114
20			
21			
22	To eliminate the net change in Sales for Resale (OWU) water unbilled accrued utility revenues recorded during the base period.	W/P-2	\$0
23			(2,397)
24			\$2,397
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43	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.		\$146,923
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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TYPE OF FILING: _X_ ORIGINAL, _____ UPDATED, _____ REVISED
WORKPAPER REFERENCE NO(S): W/P-2, (CENTRAL DIVISION)

SCHEDULE D-2.1C
Page 3 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Billed Revenues Adjustment D-1	Workpaper Reference	Amount
1				
2	To eliminate Residential billed sewer revenue for forecasted test period.			
3		RESIDENTIAL	W/P-2	\$0
4		Forecasted Amount		0
5		Base Period Amount		0
6		Pro Forma Adjustment		0
7	To eliminate Commercial billed sewer revenue for the forecasted test period.			
8		COMMERCIAL	W/P-2	\$0
9		Forecasted Amount		0
10		Base Period Amount		0
11		Pro Forma Adjustment		0
12	To eliminate Industrial billed sewer revenue for the forecasted test period.			
13		INDUSTRIAL	W/P-2	\$0
14		Forecasted Amount		0
15		Base Period Amount		0
16		Pro Forma Adjustment		0
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43	The purpose of each adjustment is to eliminate the sewer revenue for the forecasted test period.	Total Sewer Revenue Adjustment		0
44		Total Revenue Adjustment		\$1,410,408
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): W/P-2 (CENTRAL DIVISION)

SCHEDULE D-2.2C
Page 1 of 1
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	To adjust Activations Fees which were included in the base period under other misc service revenues.		
3	This also includes an adjustment for reconnection fees.		
4		RECONNECTION FEES/ACTIVATION FEES W/P-2	\$882,646
5		Forecasted Amount	204,405
6		Base Period Amount	\$678,241
7	To adjust Returned Check Charges for the forecasted test period level of bad checks and reflect an adjustment for activation fees.		
8		OTHER MISC SERV REVENUES W/P-2	\$21,588
9		Forecasted Amount	684,779
10		Base Period Amount	(\$663,191)
11		Pro Forma Adjustment	
12	To adjust for all other revenues for more current information. This includes an adjustment for billing and collecting for landfill services for the Lexington-Fayette Urban County Government and the reconnection fees.		
13		OTHER REVENUES W/P-2	\$989,673
14		Forecasted Amount	1,015,165
15		Base Period Amount	(\$25,312)
16		Pro Forma Adjustment	
17		Total Other Revenue Adjustment	(\$10,262)
18			
19			
20			
21			
22	To reflect AFUDC above the line based on the overall rate of return and qualifying CWIP.		
23	This includes the gross-up of the equity piece of AFUDC per SFAS 109.		
24		AFUDC, Adjustment D-3 W/P-2	\$1,678,192
25		AFUDC ABOVE THE LINE	0
26		Forecasted Amount	
27		Base Period Amount	
28		Pro Forma Adjustment	
29			
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43	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
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SCHEDULE D-2.3C
Page 1 of 2
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Labor expense is being adjusted to reflect an increase due to union wage contracts and an increase of 3% for non-union employees to become effective April 1, 2007 and 2008.	Labor Adjustment D-4	
3		Forecasted Amount	\$5,675,808
4		Base Period Amount	5,087,819
5		Pro Forma Adjustment	\$587,989
6			
7	Fuel and Power expense is being adjusted to reflect the forecasted sales.	Fuel & Power Adjustment D-5	
8		Forecasted Amount	\$2,669,277
9		Base Period Amount	2,552,231
10		Pro Forma Adjustment	\$347,046
11			
12	Chemical expense is being adjusted to reflect the level of forecasted sales. Also reflected is the adjustment for contracted chemical prices made to the forecast.	Chemicals Adjustment D-8	
13		Forecasted Amount	\$1,410,513
14		Base Period Amount	1,582,580
15		Pro Forma Adjustment	(\$152,067)
16			
17	Waste Disposal expense reflects two year amortization of the lagoon cleaning along with other normal recurring waste disposal expenses.	Waste Disposal Adjustment D-7	
18		Forecasted Amount	\$262,237
19		Base Period Amount	353,538
20		Pro Forma Adjustment	(\$91,299)
21			
22	Management Fees expense reflects the forecasted charges from the Service Company for services rendered during the forecasted period including costs from the Southeast Region Service Company office, Shared Services Center, and the Customer Call Center.	Management Fees Adjustment D-8	
23		Forecasted Amount	\$6,016,129
24		Base Period Amount	7,176,100
25		Pro Forma Adjustment	(\$1,159,971)
26			
27	Group Insurance reflects the premium to be paid for insurance coverage for employees plus costs associated with FAS 106.	Group Insurance Adjustment D-9	
28		Forecasted Amount	\$1,714,339
29		Base Period Amount	1,671,329
30		Pro Forma Adjustment	\$43,010
31			
32	Pension Expense reflects the forecasted level based on FAS 87 pension costs.	Pensions Adjustment D-10	
33		Forecasted Amount	\$459,119
34		Base Period Amount	563,493
35		Pro Forma Adjustment	(\$124,374)
36			
37	Regulatory Expense reflects a three year amortization of the cost of the current filing, as well as a five year amortization of the cost of service study.	Regulatory Expense Adjustment D-11	
38		Forecasted Amount	\$293,476
39		Base Period Amount	381,526
40		Pro Forma Adjustment	(\$78,050)
41			
42			
43			
44			
45	Insurance Other than Group expense reflects the Company's forecasted cost for liability insurance, workers compensation and property insurance based upon the most recent actual bills.	Insurance Other than Group Adjustment D-12	
46		Forecasted Amount	\$641,337
47		Base Period Amount	669,686
48		Pro Forma Adjustment	(\$28,359)
49			
50	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		

KENTUCKY-AMERICAN WATER COMPANY
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DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
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WORKPAPER REFERENCE NO(S): W/P-3 (CENTRAL DIVISION)

SCHEDULE D-2.3C
Page 2 of 2
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Customer Accounting expense reflects the cost of customer billing, meter reading and other expenses related to this function, as well as allocations made from Central Division to Tri Village, Elk Lake, and Owenton.	W/P-3-10	\$1,325,749
3			1,424,247
4			(\$98,498)
5			
6	Rent expense reflects all leases and rental agreements that the company has entered into or is forecasted to enter into during the forecasted test period.	W/P-3-11	\$32,165
7			34,401
8			(\$2,236)
9			
10			
11	General Office expense reflects all expenses related to the Company's office including telephone, employee expenses, supplies, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	W/P-3-12	\$461,524
12			483,051
13			(\$21,527)
14			
15			
16	Miscellaneous expenses reflect all remaining expenses that are not specifically assigned to the above discussed adjustments. Refer to workpapers for detailed listing. This also includes allocations from Central Division to Tri Village, Elk Lake, and Owenton.	W/P-3-13	\$2,737,009
17			2,821,148
18			(\$84,139)
19			
20			
21	Maintenance expense reflect the costs of maintaining the property and assets of the Company. These expenses include amortizations of prior and forecasted deferred maintenance projects. It also includes normal maintenance of pumping equipment, mains, meters, as well as allocations from Central Division to Tri Village, Elk Lake, and Owenton.	W/P-3-14	\$1,378,727
22			1,250,439
23			\$128,288
24			
25			
26	Purchased Water represents water purchased from the Winchester Municipal System, Georgetown Municipal System, and Owen Water & Sewer.	W/P-3-15	\$91,023
27			73,482
28			\$17,561
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43	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-2.4C
Page 1 of 1
Witness Responsible: M.A. Miller/ S. A. Miller

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WIP-4 & WIP-5 (CENTRAL DIVISION)

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Depreciation expense reflects an increase due to an increased level of Utility Plant in Service.	WIP-4-1	\$7,801,316
3			7,843,488
4			<u>(\$42,172)</u>
5			
6			
7	Amortization expense reflects the amortization of UPAA, Property Losses and Regulatory Asset on the equity gross-up of AFUDC.	WIP-4-1	\$450,871
8			488,918
9			<u>(\$47,947)</u>
10			
11			
12	General Taxes represent Property Taxes, Payroll Taxes, PSC Fees and other miscellaneous taxes that are calculated to be expenses for the forecasted test period. This also includes the allocation of property tax from Central Division to Tin Village, Elk Lake, and Owenlon.	WIP-5	\$3,182,378
13			2,843,630
14			<u>\$212,748</u>
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32	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 SUMMARY OF JURISDICTIONAL FACTORS
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-3C
 Page 1 of 1
 Witness Responsible: S.A. Miller

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

Line No.	Acct.	Account Title	Jurisdictional Factor	Description of Factor and/or method of Allocation
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

JURISDICTIONAL STATISTICS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-4C
 Page 1 of 1

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

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Total Company	Statistic for Jurisdiction	Jurisdictional Ratio
1						
2						
3						
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 EXPLANATION OF CHANGE IN JURISDICTIONAL PROCEDURES
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-6C
 Page 1 of 1

Line No.	Account No.	Description	Procedure Approved in Prior Case	Rational for Change
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 1 of 19
Witness Responsible: M.A. Millier, S. A. Miller

DATA: X_ BASE PERIOD X_FORECASTED PERIOD
TYPE OF FILING: X_ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): SCH D-1, D-2, D-3 (TRI VILLAGE)

Line No.	Account Number	Description	Base Period	Adj. D-1 Sch. D-2.1	Adj. D-2 Sch. D-2.2	Adj. D-3 Sch. D-2.2	Total Adjustments
Water Revenues							
2	461100	Residential - Billed	\$ 839,047	\$159,390	\$0	\$0	\$159,380
3	461110	Residential - Unbilled	0	0	0	0	0
4	461200	Commercial - Billed	23,485	96,028	0	0	96,028
5	461210	Commercial - Unbilled	0	0	0	0	0
6	461300	Industrial - Billed	0	0	0	0	0
7	461310	Industrial - Unbilled	0	0	0	0	0
8	461400	Miscellaneous - Billed	0	0	0	0	0
9	461410	Miscellaneous - Water Sales Billed Unmeters	0	0	0	0	0
10	462000	Private Fire - Billed	0	0	0	0	0
11	462100	Private Fire - Unbilled	0	0	0	0	0
12	463000	Public Fire - Billed	0	0	0	0	0
13	463100	Public Fire - Unbilled	0	0	0	0	0
14	464200	OPA - Billed	15,121	24,080	0	0	24,080
15	464210	OPA - Unbilled	0	0	0	0	0
16	465000	Sales for Resale - Billed	0	0	0	0	0
17	466100	Sales for Resale - Unbilled	0	0	0	0	0
18		Total Water Revenues	877,663	278,488	0	0	278,488
Sewer Revenues							
20	461000	Residential - Billed	0	0	0	0	0
21	461010	Residential - Billed Surcharge	0	0	0	0	0
22	461020	Commercial - Billed	0	0	0	0	0
23	461030	Commercial - Unbilled	0	0	0	0	0
24	461040	Industrial - Billed	0	0	0	0	0
25	462210	Industrial - Unbilled	0	0	0	0	0
26	462110	Industrial - Unbilled	0	0	0	0	0
27		Total Sewer Revenues	0	0	0	0	0
OTHER OPERATING REVENUES							
30	471100	Reconnection Charges	1,400	0	6,688	0	6,688
31	471200	Other Miscellaneous Service Revenues	4,897	0	(4,897)	0	(4,897)
32	472000	Rents from Water Property	0	0	0	0	0
33	474100	Billing & Collection Services	0	0	0	0	0
34	474100	Other Water Revenues	0	0	0	0	0
35	474300	AFUDC	0	0	0	0	0
36		TOTAL OTHER OPERATING REVENUES	6,297	0	1,791	0	1,791
37		TOTAL OPERATING REVENUES	\$883,960	\$278,488	\$1,791	\$0	\$280,279
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00743
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): SCH D-2,1ID-2.2 (TRI VILLAGE)

SCHEDULE D-1T
Page 2 of 19
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Account Number	Description	Base Period	Adj.		Total
				D-1 Sch D-2.1	D-2 Sch D-2.2	
1						
2						
3		Revenues from Water/Wastewater				
4		Residential	\$836,047	\$159,360	\$0	\$0
5		Commercial	23,465	96,028	0	0
6		Industrial	0	0	0	0
7		Other Public Authority (OPA)	16,121	24,080	0	0
8		Sales for Resale (OWU)	0	0	0	0
9		Miscellaneous	0	0	0	0
10		Private Fire Service	0	0	0	0
11		Public Fire Service	0	0	0	0
12						
13		Total Water/Wastewater Revenues	877,653	278,488	0	0
14		Other Operating Revenues	6,297	0	1,791	0
15						
16		Total Operating Revenues	\$883,950	\$278,488	\$1,791	\$0
17						
18		TAX RATE				
19		State Income Tax Impact	6.00%	\$16,709	\$107	\$0
20		Federal Income Tax Impact	35.00%	\$91,623	\$569	\$0
21		Net Operating Income Impact		\$170,156	\$1,095	\$0
22						
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KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 5 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL X UPDATED X REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TRI VILLAGE)

Line No.	Account Number	Description	Base Period	Adj D-4 Sch D-2.3	Adj D-5 Sch D-2.3	Adj D-6 Sch D-2.3	Adj D-7 Sch D-2.3	Adj D-8 Sch D-2.3	Adj D-9 Sch D-2.3	Adj D-10 Sch D-2.3	Adj D-11 Sch D-2.3	Adj D-12 Sch D-2.3	Total Adjustments
1		WATER TREATMENT EXPENSES (WT)											
2	640000	Operation Supervision & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	641110	Chemicals-Carbon	0	0	0	0	0	0	0	0	0	0	0
4	641100	General Chemicals	0	0	840	0	0	0	0	0	0	0	840
5	641200	Softening Chemicals	0	0	0	0	0	0	0	0	0	0	0
6	642100	General WT Labor	9,601	71,128	0	0	0	0	0	0	0	0	71,128
7	642200	Softening Labor	0	0	0	0	0	0	0	0	0	0	0
8	642300	General WT Expenses	21,300	0	0	0	0	0	0	0	0	0	0
9	642390	General WT Administration	0	0	0	0	0	0	0	0	0	0	0
10	642400	Softening Expenses	0	0	0	0	0	0	0	0	0	0	0
11	643100	Misc Expenses	831	0	0	0	0	0	0	0	0	0	0
12	643180	Misc Expenses - Service Co	0	0	0	0	0	0	0	0	0	0	0
13	643200	Misc Labor	0	0	0	0	0	0	0	0	0	0	0
14	643300	Waste Disposal Expenses	0	0	0	0	0	0	0	0	0	0	0
15	643310	Amort Waste Disposal Expenses	0	0	0	0	0	0	0	0	0	0	0
16	644000	Rents	0	0	0	0	0	0	0	0	0	0	0
17	650000	Maint Supervision & Engineering Ord	0	0	0	0	0	0	0	0	0	0	0
18	650010	Maint Supervision & Engineering Prtg	0	0	0	0	0	0	0	0	0	0	0
19	651100	Maint WT Struc & Improvements-Mat Ord	6,033	0	0	0	0	0	0	0	0	0	0
20	651110	Maint WT Struc & Improvements-Mat Prtg	0	0	0	0	0	0	0	0	0	0	0
21	651120	Amort WT Structures	0	0	0	0	0	0	0	0	0	0	0
22	651200	Maint WT Struc & Improvements-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
23	651210	Maint WT Struc & Improvements-Labor Prtg	0	0	0	0	0	0	0	0	0	0	0
24	652100	Maint General WT Equipment-Mat Ord	0	0	0	0	0	0	0	0	0	0	0
25	652110	Maint General WT Equipment-Mat Prtg	0	0	0	0	0	0	0	0	0	0	0
26	652200	Maint Softening Equipment-Materials	0	0	0	0	0	0	0	0	0	0	0
27	652300	Maint General WT Equipment-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
28	652310	Maint General WT Equipment-Labor Prtg	0	0	0	0	0	0	0	0	0	0	0
29													
30		TOTAL WT EXPENSES	37,765	71,128	840	0	0	0	0	0	0	0	71,968

TOTAL WT EXPENSES

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 9 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X_ BASE PERIOD, X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL, _____ UPDATED, _____ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TRI VILLAGE)

Line No.	Account Number	Description	Base Period	Sch D-2.3 D-4	Sch D-2.3 D-5	Sch D-2.3 D-6	Sch D-2.3 D-7	Sch D-2.3 D-8	Sch D-2.3 D-9	Sch D-2.3 D-10	Sch D-2.3 D-11	Sch D-2.3 D-12	Total Adjustments
REGULATORY & GENERAL EXP(A&G) - CONT													
2		REGULATORY COMMISSION EXPENSES											
3	928100	Amort Expense of Rate Proceedings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,280	\$0	\$5,280
4	928110	Amort Sery Study Exp Cost	0	0	0	0	0	0	0	0	0	0	0
5	928200	Tax Savings	0	0	0	0	0	0	0	0	0	0	0
6	928300	Amort of Other Regulatory Expenses	0	0	0	0	0	0	0	0	0	0	0
7	928400	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0	0	0
8	930200	Amort Misc Charges	0	0	0	0	0	0	0	0	0	0	0
9	930210	Misc General Expenses Current	943	0	0	0	0	0	0	0	0	0	943
10	930220	Amort Orig Cost Study	0	0	0	0	0	0	0	0	0	0	0
11	930230	Amort Misc General Expenses	0	0	0	0	0	0	0	0	0	0	0
12	930240	Misc Gen Exp - Community Relations	0	0	0	0	0	0	0	0	0	0	0
13	930250	Amort Plant Expansion Study	0	0	0	0	0	0	0	0	0	0	0
14	930260	Meals & Travel Expenses - Taxable	66	0	0	0	0	0	0	0	0	0	66
15	930270	Donations	0	0	0	0	0	0	0	0	0	0	0
16	930290	Data Processing Communication Exp	0	0	0	0	0	0	0	0	0	0	0
17	930300	Research & Development Expenses	0	0	0	0	0	0	0	0	0	0	0
18	930380	Research & Development Exp - Ser Co	0	0	0	0	0	0	0	0	0	0	0
19	930500	Non-deductible Penalties	0	0	0	0	0	0	0	0	0	0	0
20	930510	Lobbying Expenses	0	0	0	0	0	0	0	0	0	0	0
21	930600	Transportation Expenses	25,834	0	0	0	0	0	0	0	0	0	25,834
22	930610	Transportation Cap (A&B)	0	0	0	0	0	0	0	0	0	0	0
23	930620	Transportation Cap (C&R)	0	0	0	0	0	0	0	0	0	0	0
24	930630	Transportation Cap (H)	0	0	0	0	0	0	0	0	0	0	0
25	930680	Misc Gen Exp - Company Dues	0	0	0	0	0	0	0	0	0	0	0
26	930890	Misc Gen Exp - Other	0	0	0	0	0	0	0	0	0	0	0
27	930980	Misc General Exp-Taxable Co Dues	0	0	0	0	0	0	0	0	0	0	0
28	931000	Rents	(538)	0	0	0	0	0	0	0	0	0	(538)
29	932100	Maint A&G Struc & Improv-Material Ord	0	0	0	0	0	0	0	0	0	0	0
30	932110	Maint A&G Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0	0	0
31	932120	Amort A&G Struc & Improv	0	0	0	0	0	0	0	0	0	0	0
32	932200	Maint A&G Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
33	932210	Maint A&G Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
34	932300	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0	0	0
35	932310	Maint A&G Office Furniture-Material Prg	0	0	0	0	0	0	0	0	0	0	0
36	932400	Maint A&G Office Furniture-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
37	932410	Maint A&G Office Furniture-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
38	932500	Maint A&G Communication Equip-Material	0	0	0	0	0	0	0	0	0	0	0
39	932600	Maint A&G Com Equip-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
40	932610	Maint A&G Com Equip-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
41	932700	Maint A&G Misc Property-Material Ord	0	0	0	0	0	0	0	0	0	0	0
42	932710	Maint A&G Misc Property-Material Prg	0	0	0	0	0	0	0	0	0	0	0
43	932800	Maint A&G Misc Property-Labor Ord	0	0	0	0	0	0	0	0	0	0	0
44	932810	Maint A&G Misc Property-Labor Prg	0	0	0	0	0	0	0	0	0	0	0
45		Total A & G Expenses	84,737	(41,918)	0	0	0	112,085	87,939	24,904	5,280	12,889	201,179
46		Total O & M Expenses	\$883,555	\$9,923	\$0	\$840	\$0	\$112,085	\$87,939	\$24,904	\$5,280	\$12,889	\$253,861

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TRI VILLAGE)

SCHEDULE D-1T
Page 11 of 19
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Account Number	Description	Base Period Col1	Adj D-13 Sch D-2.3 Col2	Adj D-14 Sch D-2.3 Col3	Adj D-15 Sch D-2.3 Col4	Adj D-16 Sch D-2.3 Col5	Adj D-17 Sch D-2.3 Col6	Adj D-21 Sch D-2.3 Col7	Total Adjustments	Grand Total Adjustments
SOURCE OF SUPPLY EXPENSES (SS)											
2	600000	Operation Supervision & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	601100	Operation Expenses	0	0	0	0	0	0	0	0	0
4	601200	Operation Labor	0	0	0	0	0	0	0	0	0
5	602000	Purchased Water	428,697	0	0	0	0	0	(61,460)	(61,460)	(61,460)
6	603100	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0
7	603120	Amort. Misc Expenses	0	0	0	0	0	0	0	0	0
8	603200	Miscellaneous Labor	0	0	0	0	0	0	0	0	0
9	604000	Rents	0	0	0	0	0	0	0	0	0
10	610000	Maint Supervision & Engineering Ord	0	0	0	0	0	0	0	0	0
11	610010	Maint Supervision & Engineering Prg	0	0	0	0	0	0	0	0	0
12	611100	Maint Struc. & Improv-Materials Ord	0	0	0	0	0	0	0	0	0
13	611110	Maint Struc. & Improv-Materials Prg	0	0	0	0	0	0	0	0	0
14	611200	Maint Struc. & Improv-Labor Ord	0	0	0	0	0	0	0	0	0
15	611210	Maint Struc. & Improv-Labor Prg	0	0	0	0	0	0	0	0	0
16	612100	Maint Col & Imp. Res-Materials Ord	0	0	0	0	0	0	0	0	0
17	612110	Maint Col & Imp. Res-Materials Prg	0	0	0	0	0	0	0	0	0
18	612120	Amort Col & Imp Res	0	0	0	0	0	0	0	0	0
19	612200	Maint Col & Imp Res-Labor Ord	0	0	0	0	0	0	0	0	0
20	612210	Maint Col & Imp Res-Labor Prg	0	0	0	0	0	0	0	0	0
21	613100	Maint Lake, River & Other Intakes-Mat Ord	0	0	0	0	0	0	0	0	0
22	613110	Maint Lake, River & Other Intakes-Mat Prg	0	0	0	0	0	0	0	0	0
23	613120	Amort Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0
24	613200	Maint Lake, River & Other Intakes-Lab Ord	0	0	0	0	0	0	0	0	0
25	613210	Maint Lake, River & Other Intakes-Lab Prg	0	0	0	0	0	0	0	0	0
26	616100	Maint Supply Mains-Materials Ord	0	0	0	0	0	0	0	0	0
27	616110	Maint Supply Mains-Materials Prg	0	0	0	0	0	0	0	0	0
28	616200	Maint Supply Mains-Labor Ord	0	0	0	0	0	0	0	0	0
29	616210	Maint Supply Mains-Labor Prg	0	0	0	0	0	0	0	0	0
30	617100	Maint Misc Water Source Plant-Mat Ord	(45)	0	0	0	0	45	0	45	45
31	617110	Maint Misc Water Source Plant-Mat Prg	0	0	0	0	0	0	0	0	0
32	617200	Maint Misc Water Source Plant-Labor Ord	0	0	0	0	0	0	0	0	0
33	617210	Maint Misc Water Source Plant-Labor Prg	0	0	0	0	0	0	0	0	0
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
50											
TOTAL SS EXPENSES			428,652	0	0	0	0	45	(61,460)	(61,415)	(61,415)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 13 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X, BASE PERIOD, X, FORECASTED PERIOD
TYPE OF FILING: X, ORIGINAL, X, UPDATED, X, REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TRI VILLAGE)

Line No.	Account Number	Description	Base Period	Adj D-13 Sch D-2.3	Adj D-14 Sch D-2.3	Adj D-15 Sch D-2.3	Adj D-16 Sch D-2.3	Adj D-17 Sch D-2.3	Adj D-21 Sch D-2.3	Total Adjustments	Grand Total Adjustments
WATER TREATMENT EXPENSES (WT)											
1			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	640000	Operation Supervision & Engineering									
3	641110	Chemicals-Carbon									
4	641100	General Chemicals									840
5	641200	Softening Chemicals									
6	642100	General WT Labor	9,601								71,128
7	642200	Softening Labor									
8	642300	General WT Expenses	21,300				(8,706)			(8,706)	(8,706)
9	642380	General WT Administration									
10	642400	Softening Expenses									
11	643100	Misc Expenses	831				13,369			13,369	13,369
12	643190	Misc Expenses - Service Co									
13	643200	Misc Labor									
14	643300	Waste Disposal Expenses									
15	643310	Amort Waste Disposal Expenses									
16	644000	Rents									
17	650000	Maint Supervision & Engineering Ord									
18	650010	Maint Supervision & Engineering Prg									
19	651100	Maint WT Struc & Improvements-Mat Ord	6,033					(6,033)		(6,033)	(6,033)
20	651110	Maint WT Struc & Improvements-Mat Prg									
21	651200	Maint WT Struc & Improvements-Labor Ord									
22	651210	Maint WT Struc & Improvements-Labor Prg									
23	652100	Maint General WT Equipment-Mat Ord									
24	652110	Maint General WT Equipment-Mat Prg									
25	652200	Maint Softening Equipment-Materials									
26	652300	Maint General WT Equipment-Labor Ord									
27	652310	Maint General WT Equipment-Labor Prg									
28											
29											
30		TOTAL WT EXPENSES	37,765	0	0	0	4,663	(6,033)	0	(1,370)	70,598

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD, X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL, X_ UPDATED, X_ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TRI VILLAGE)

SCHEDULE D-1T
Page 17 of 19
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Account Number	Description	Base Period	Adj D-13 Sch D-2.3	Adj D-14 Sch D-2.3	Adj D-15 Sch D-2.3	Adj D-16 Sch D-2.3	Adj D-17 Sch D-2.3	Adj D-21 Sch D-2.3	Total Adjustments	Grand Total Adjustments
ADMINISTRATIVE & GENERAL EXP(A&G) - CONT											
REGULATORY COMMISSION EXPENSES											
2		Amort Expense of Rate Proceedings	0	0	0	0	0	0	0	0	0
3	928100	Amort Serv Study Exp Cost.	0	0	0	0	0	0	0	0	0
4	928110	Tax Savings	0	0	0	0	0	0	0	0	0
5	928200	Amort of Other Regulatory Expenses	0	0	0	0	0	0	0	0	0
6	928300	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0
7	928400	Amort Misc Charges	0	0	0	0	0	0	0	0	0
8	930200	Misc General Expenses Current	943	0	0	7,594	0	0	0	7,594	7,594
9	930210	Amort Orig Cost Study	0	0	0	0	0	0	0	0	0
10	930220	Amort Misc General Expenses	0	0	0	489	0	0	0	489	489
11	930230	Misc Gen Exp - Community Relations	0	0	0	0	0	0	0	0	0
12	930240	Amort Plant Expansion Study	0	0	0	0	0	0	0	0	0
13	930250	Meals & Travel Expenses - Taxable	86	0	164	0	0	0	0	164	164
14	930260	Donations	0	0	0	0	0	0	0	0	0
15	930270	Data Processing Communication Exp	0	0	0	0	0	0	0	0	0
16	930290	Research & Development Expenses	0	0	0	0	0	0	0	0	0
17	930300	Research & Development Exp - Ser Co	0	0	0	0	0	0	0	0	0
18	930390	Non-deductible Penalties	0	0	0	0	0	0	0	0	0
19	930500	Lobbying Expenses	0	0	0	0	0	0	0	0	0
20	930510	Transportation Expenses	25,934	0	0	(13,167)	0	0	0	(13,167)	(13,167)
21	930600	Transportation Cap (A&B)	0	0	0	0	0	0	0	0	0
22	930610	Transportation Cap (C&R)	0	0	0	0	0	0	0	0	0
23	930620	Transportation Cap (H)	0	0	0	0	0	0	0	0	0
24	930630	Misc Gen Exp - Company Dues	0	0	0	781	0	0	0	781	781
25	930860	Misc Gen Exp - Other	0	0	0	767	0	0	0	767	767
26	930890	Misc General Exp-Taxable Co Dues	0	0	0	0	0	0	0	0	0
27	930980	Rents	(538)	0	0	0	0	0	0	538	538
28	931000	Maint A&G Struc & Improv-Material Ord	0	0	0	0	0	0	0	0	0
29	932100	Maint A&G Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0
30	932110	Amort A&G Struc & Improv	0	0	0	0	0	0	0	0	0
31	932120	Maint A&G Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0
32	932200	Maint A&G Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0
33	932210	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0
34	932300	Maint A&G Office Furniture-Material Prg	0	0	0	0	0	0	0	0	0
35	932310	Maint A&G Office Furniture-Labor Ord	0	0	0	0	0	0	0	0	0
36	932400	Maint A&G Office Furniture-Labor Prg	0	0	0	0	0	0	0	0	0
37	932410	Maint A&G Communication Equip-Material Ord	0	0	0	0	0	0	0	0	0
38	932500	Maint A&G Communication Equip-Material Prg	0	0	0	0	0	0	0	0	0
39	932600	Maint A&G Com Equip-Labor Ord	0	0	0	0	0	0	0	0	0
40	932610	Maint A&G Com Equip-Labor Prg	0	0	0	0	0	0	0	0	0
41	932700	Maint A&G Misc Property-Material Ord	0	0	0	0	0	0	0	0	0
42	932710	Maint A&G Misc Property-Material Prg	0	0	0	0	0	0	0	0	0
43	932800	Maint A&G Misc Property-Labor Ord	0	0	0	0	0	0	0	0	0
44	932810	Maint A&G Misc Property-Labor Prg	0	0	0	0	0	0	0	0	0
45		Total A & G Expenses	84,737	0	538	(1,551)	10,524	723	0	10,334	211,514
46		Total O & M Expenses	\$653,555	\$25,609	\$411	(\$1,551)	\$26,364	\$11,654	(\$51,460)	\$3,027	\$256,898

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1T
Page 19 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: X_ BASE PERIOD, X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL, X_ UPDATED, X_ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (TRI VILLAGE)

Line No.	Account Number	Description	Base Period	Adj D-18 Sch D-2.4	Adj D-19 Sch D-2.4	Adj D-20 Sch D-2.4	Total Adjustment
1	403000	Depreciation	\$58,080	\$120,571	\$0	\$0	\$120,571
2	403100	Depreciation - CIAC	(19,427)	19,427	\$0	\$0	19,427
3			\$38,653	\$139,998	\$0	\$0	\$139,998
4							
5							
6		State Income Tax Impact	6.00%	(\$8,400)	\$0	\$0	(\$8,400)
7		Federal Income Tax Impact	35.00%	(\$51,939)	\$0	\$0	(\$51,939)
8		Net Operating Income Impact		(\$60,232)	\$0	\$0	(\$60,232)
9							
10		AMORTIZATION EXPENSE					
11	404100	Amortization Lim Term Ut Plant	\$0	\$0	\$0	\$0	\$0
12	404110	Amortization Franchise Expense	0	0	0	0	0
13	404430	Amortization Regulatory Asset - AFUDC	0	0	0	0	0
14	406000	Amortization Utility Plant Acquisition Adj	2	(2)	0	0	(2)
15	407000	Amortization Property Losses	0	0	0	0	0
16		TOTAL AMORTIZATION	\$2	(\$2)	\$0	\$0	(\$2)
17							
18		State Income Tax Impact	6.00%	\$0	\$0	\$0	\$0
19		Federal Income Tax Impact	35.00%	\$1	\$0	\$0	\$1
20		Net Operating Income Impact		\$1	\$0	\$0	\$1
21							
22							
23							
24							
25	408100	TAXES OTHER THAN INCOME	\$0	\$0	\$52,772	\$0	\$52,772
26	408110	Real & Personal Property Taxes	0	0	1,886	0	1,886
27	408120	Gross Income & Receipts Taxes	0	0	0	0	0
28	408130	Invested Capital Tax	0	0	0	0	0
29	408140	Other General Taxes	119	0	626	0	626
30	408150	FUTA	0	0	(270)	0	(270)
31	408040	FUTA Capitalized - (A Work Order)	0	0	0	0	0
32	408040	FUTA Capitalized - (H Work Order)	0	0	0	0	0
33	408050	FUTA Capitalized - (C & R Work Order)	0	0	0	0	0
34	408160	FICA	7,630	0	13,205	0	18,205
35	408170	FICA Capitalized - (A Work Order)	0	0	(2,594)	0	(2,594)
36	408060	FICA Capitalized - (H Work Order)	0	0	0	0	0
37	408070	FICA Capitalized - (C & R Work Order)	0	0	0	0	0
38	408180	SUTA	152	0	382	0	382
39	408180	SUTA Capitalized - (A Work Order)	0	0	(169)	0	(169)
40	408080	SUTA Capitalized - (H Work Order)	0	0	0	0	0
41	408090	SUTA Capitalized - (C & R Work Order)	0	0	0	0	0
42	408220	Environmental Tax	0	0	0	0	0
43			\$7,901	\$0	\$70,848	\$0	\$70,848
44		State Income Tax Impact	6.00%	\$0	(\$4,251)	\$0	(\$4,251)
45		Federal Income Tax Impact	35.00%	\$0	(\$23,309)	\$0	(\$23,309)
46		Net Operating Income Impact		\$0	(\$43,288)	\$0	(\$43,288)
47							
48							
49							
50							

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00743
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): W/P-2 (TRI VILLAGE)

SCHEDULE D-2.1T
Page 1 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1	Billed Revenue Adjustment D-1		
2	To adjust Residential billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
3		W/P-2	\$995,427
4			838,047
5			<u>\$158,380</u>
6			
7	To adjust Commercial billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
8		W/P-2	\$119,513
9			23,485
10			<u>\$96,028</u>
11			
12			
13			
14			
15			
16			
17	To adjust Other Public Authority billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
18		W/P-2	\$40,201
19			15,121
20			<u>\$24,080</u>
21			
22	To adjust Sales For Resale (OWU) billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
23		W/P-2	\$0
24			0
25			<u>\$0</u>
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37	To adjust Miscellaneous billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
38		W/P-2	\$0
39			0
40			<u>\$0</u>
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
	Total Billed Water Revenue Adjustment		<u>\$278,488</u>

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL X_ UPDATED X_ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (TRI VILLAGE)

SCHEDULE D-2.1T

Page 2 of 3

Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
Billed Revenues Adjustment D-1			
RESIDENTIAL			
1	Forecasted Amount	WIP-2	\$0
2	Base Period Amount		0
3	Pro Forma Adjustment		\$0
4			
5			
6			
7			
COMMERCIAL			
8	Forecasted Amount	WIP-2	\$0
9	Base Period Amount		0
10	Pro Forma Adjustment		\$0
11			
12			
INDUSTRIAL			
13	Forecasted Amount	WIP-2	\$0
14	Base Period Amount		0
15	Pro Forma Adjustment		\$0
16			
17			
OTHER PUBLIC AUTHORITY			
18	Forecasted Amount	WIP-2	\$0
19	Base Period Amount		0
20	Pro Forma Adjustment		\$0
21			
22			
SALES FOR RESALE (OWU)			
23	Forecasted Amount	WIP-2	\$0
24	Base Period Amount		0
25	Pro Forma Adjustment		\$0
26			
27			
PUBLIC FIRE SERVICE			
28	Forecasted Amount	WIP-2	\$0
29	Base Period Amount		0
30	Pro Forma Adjustment		\$0
31			
32			
PRIVATE FIRE SERVICE			
33	Forecasted Amount	WIP-2	\$0
34	Base Period Amount		0
35	Pro Forma Adjustment		\$0
36			
37			
MISCELLANEOUS			
38	Forecasted Amount	WIP-2	\$0
39	Base Period Amount		0
40	Pro Forma Adjustment		\$0
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
Total Unbilled Water Revenue Adjustment			\$0

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (TRI VILLAGE)

SCHEDULE D-2.1T
Page 3 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	Billed Revenues Adjustment D-1		
2	RESIDENTIAL		
3	Forecasted Amount	WIP-2	\$0
4	Base Period Amount		0
5	Pro Forma Adjustment		\$0
6			
7	COMMERCIAL		
8	Forecasted Amount	WIP-2	\$0
9	Base Period Amount		0
10	Pro Forma Adjustment		\$0
11			
12	INDUSTRIAL		
13	Forecasted Amount	WIP-2	\$0
14	Base Period Amount		0
15	Pro Forma Adjustment		\$0
16			
17	RESIDENTIAL		
18	Forecasted Amount	WIP-2	\$0
19	Base Period Amount		0
20	Pro Forma Adjustment		\$0
21			
22	COMMERCIAL		
23	Forecasted Amount	WIP-2	\$0
24	Base Period Amount		0
25	Pro Forma Adjustment		\$0
26			
27	INDUSTRIAL		
28	Forecasted Amount	WIP-2	\$0
29	Base Period Amount		0
30	Pro Forma Adjustment		\$0
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43	Total Sewer Revenue Adjustment		0
44	Total Revenue Adjustment		\$278,468
45			
46			
47			
48			
49			
50			

The purpose of each adjustment is to eliminate the sewer revenue for the forecasted test period.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (TRI VILLAGE)

SCHEDULE D-2ZT
Page 1 of 1
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	To adjust Reconnection Fees for the forecasted test period.		
3			
4			
5			
6			
7	To adjust Returned Check Charges for the forecasted test period level of bad checks.		
8			
9			
10			
11			
12			
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Other Revenues Adjustment D.2

RECONNECTION FEES

Forecasted Amount \$9,088
Base Period Amount 1,400
Pro Forma Adjustment \$6,688

OTHER MISC SERV REVENUES

Forecasted Amount \$0
Base Period Amount 4,897
Pro Forma Adjustment (\$4,897)

OTHER REVENUES

Forecasted Amount \$0
Base Period Amount 0
Pro Forma Adjustment \$0

Total Other Revenue Adjustment

\$1,791

AFUDC Adjustment D.3

AFUDC ABOVE THE LINE

Forecasted Amount \$0
Base Period Amount 0
Pro Forma Adjustment \$0

The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.3T
Page 1 of 2
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Labor expense is being adjusted to reflect an increase due to union wage contracts and an increase of 3% for non-union employees to become effective April 1, 2007 and 2008.	W/P-3-1	\$303,784
3			293,861
4			\$9,923
5			
6			
7			\$0
8			0
9			\$0
10			
11			
12	Chemical expense is being adjusted to reflect the level of forecasted sales. Also reflected is the adjustment for contracted chemical prices made to the forecast.	W/P-3-2	\$840
13			0
14			\$840
15			
16			
17			
18			
19			
20			
21			
22	Management Fees expense reflects the forecasted charges from the Service Company for services rendered during the forecasted period including costs from the Southeast Region Service Company office, Shared Services Center, and the Customer Call Center.	W/P-3-3	\$112,085
23			0
24			\$112,085
25			
26			
27	Group Insurance reflects the premium to be paid for insurance coverage for employees plus costs associated with FAS 106.	W/P-3-4	\$86,156
28			(1,781)
29			\$87,935
30			
31			
32	Pension Expense reflects the forecasted level based on FAS 87 pension costs.	W/P-3-5	\$23,100
33			(1,804)
34			\$24,904
35			
36			
37	Regulatory Expense reflects a three year amortization of the cost of the current filing, as well as a five year amortization of the cost of service study.	W/P-3-6	\$5,280
38			0
39			\$5,280
40			
41			
42			
43			
44			
45			
46	Insurance Other than Group expense reflects the Company's forecasted cost for liability insurance, workers' compensation and property insurance based upon the most recent actual bills.	W/P-3-7	\$12,614
47			(215)
48			\$12,899
49	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
50			

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

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

SCHEDULE D-2.31
Page 2 of 2
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1			
2	Customer Accounting expense reflects the cost of customer billing, meter reading and other expenses related to this function, as well as allocations made from Central Division to Tri Village and Elk Lake.	WIP-3-10	\$33,232
3			7,623
4			\$25,609
5			
6			
7	Rent expense reflects all leases and rental agreements that the company has entered into or is forecasted to enter into during the forecasted test period.	WIP-3-11	\$20,000
8			19,589
9			\$411
10			
11			
12	General Office expense reflects all expenses related to the Company's office including telephone, employee expenses, supplies, as well as allocations from Central Division to Tri Village and Elk Lake.	WIP-3-12	\$10,625
13			12,176
14			(\$1,551)
15			
16			
17	Miscellaneous expenses reflect all remaining expenses that are not specifically assigned to the above discussed adjustments. Refer to workpapers for detailed listing. This also includes allocations from Central Division to Tri Village and Elk Lake.	WIP-3-13	\$136,065
18			107,701
19			\$28,384
20			
21			
22	Maintenance expense reflect the costs of maintaining the property and assets of the Company. These expenses include amortizations of prior and forecasted deferred maintenance projects. It also includes normal maintenance of pumping equipment, mains, manholes, as well as allocations from Central Division to Tri Village and Elk Lake.	WIP-3-14	\$29,422
23			17,766
24			\$11,654
25			
26			
27	Purchased Water represents water purchased from the Winchester Municipal System, Georgetown Municipal System, and Owen Water & Sewer.	WIP-3-15	\$387,237
28			428,687
29			(\$51,469)
30			
31			
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43	The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.		
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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
TYPE OF FILING: X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-4 & WIP-5 (TRI VILLAGE)

SCHEDULE D-2.4T

Page 1 of 1

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

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1			
2	Depreciation expense reflects an increase due to an increased level of Utility Plant in Service.		
3			
4			
5			
6			
7			
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11			
12	General Taxes represent Property Taxes, Payroll Taxes, PSC Fees and other miscellaneous taxes that are calculated to be expenses for the forecasted test period. This also includes the allocation of property tax from Central Division to Tri Village, Elk Lake, and Owenton.		
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The purpose of each adjustment is to reflect an appropriate level of expense for the forecasted test period.

Worksheet Reference	Amount
WIP-4-1	\$178,651
	38,653
	\$1,39,998
WIP-4-1	\$0
	2
	(\$2)
WIP-5	\$78,749
	7,901
	\$70,848

Worksheet Reference	Amount
Depreciation Expense Adjustment D-18	
Forecasted Amount	\$178,651
Base Period Amount	38,653
Pro Forma Adjustment	\$1,39,998
Amortization Expense Adjustment D-19	
Forecasted Amount	\$0
Base Period Amount	2
Pro Forma Adjustment	(\$2)
General Taxes Expense Adjustment D-20	
Forecasted Amount	\$78,749
Base Period Amount	7,901
Pro Forma Adjustment	\$70,848

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 SUMMARY OF JURISDICTIONAL FACTORS
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-3T
 Page 1 of 1
 Witness Responsible: S.A. Miller

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

Line No.	Acct.	Account Title	Jurisdictional Factor	Description of Factor and/or method of Allocation
1				
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 JURISDICTIONAL STATISTICS
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008
 SCHEDULE D-4T
 Page 1 of 1

DATA: X_ BASE PERIOD, X_ FORECASTED PERIOD
 TYPE OF FILING: X_ ORIGINAL, X_ UPDATED, X_ REVISED
 WORKPAPER REFERENCE NO(S): [TR|VILLAGE]

Line No.	Description	Statistic Total Company	Adjustment	Adjusted Total Company	Statistic for Jurisdiction	Jurisdictional Ratio
1						
2						
3						
4						
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 EXPLANATION OF CHANGE IN JURISDICTIONAL PROCEDURES
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-ST
 Page 1 of 1

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

Line No.	Account No.	Description	Procedure Approved in Prior Case	Rational for Change
1				
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NOT APPLICABLE TO KENTUCKY-AMERICAN WATER COMPANY.

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: __X__ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.1/D-2.2 (ELK LAKE)

SCHEDULE D-1E
Page 1 of 19
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Account Number	Description	Base Period	Adj. D-1 Sch D-2.1	Adj. D-2 Sch D-2.2	Adj. D-3 Sch D-2.2	Total Adjustments
Water Revenues							
1	461100	Residential - Billed	\$81,625	\$11,762	\$0	\$0	\$11,762
2	461110	Residential - Unbilled	0	0	0	0	0
3	461200	Commercial - Billed	131	120	0	0	120
4	461210	Commercial - Unbilled	0	0	0	0	0
5	461300	Industrial - Billed	0	0	0	0	0
6	461310	Industrial - Unbilled	0	0	0	0	0
7	461400	Miscellaneous - Billed	0	0	0	0	0
8	461410	Miscellaneous - Unbilled	0	0	0	0	0
9	461410	Miscellaneous - Water Sales Billed Unmeters	0	0	0	0	0
10	462000	Private Fire - Billed	0	0	0	0	0
11	462100	Private Fire - Unbilled	0	0	0	0	0
12	463000	Public Fire - Billed	0	0	0	0	0
13	463100	Public Fire - Unbilled	0	0	0	0	0
14	464200	OPA - Billed	0	0	0	0	0
15	464210	OPA - Unbilled	0	0	0	0	0
16	466000	Sales for Resale - Billed	0	0	0	0	0
17	466100	Sales for Resale - Unbilled	0	0	0	0	0
18		Total Water Revenues	81,756	11,882	0	0	11,882
Sewer Revenues							
20	461000	Residential - Billed	0	0	0	0	0
21	461010	Residential - Billed Surcharge	0	0	0	0	0
22	461020	Commercial - Billed	0	0	0	0	0
23	461030	Commercial - Unbilled	0	0	0	0	0
24	462210	Industrial - Billed	0	0	0	0	0
25	462210	Industrial - Unbilled	0	0	0	0	0
26	462110	Total Sewer Revenues	0	0	0	0	0
27			0	0	0	0	0
28			0	0	0	0	0
29			0	0	0	0	0
OTHER OPERATING REVENUES							
30	471100	Reconnection Charges	0	0	0	0	0
31	471200	Other Miscellaneous Service Revenues	0	0	0	0	0
32	472000	Rents from Water Property	0	0	0	0	0
33	474100	Billing & Collection Services	0	0	0	0	0
34	474300	Other Water Revenues	0	0	0	0	0
35		AFUDC	0	0	0	0	0
36		TOTAL OTHER OPERATING REVENUES	0	0	0	0	0
37			0	0	0	0	0
38			0	0	0	0	0
39		TOTAL OPERATING REVENUES	\$81,756	\$11,882	\$0	\$0	\$11,882
40			\$0	\$0	\$0	\$0	\$0
41			\$0	\$0	\$0	\$0	\$0
42			\$0	\$0	\$0	\$0	\$0
43			\$0	\$0	\$0	\$0	\$0
44			\$0	\$0	\$0	\$0	\$0
45			\$0	\$0	\$0	\$0	\$0
46			\$0	\$0	\$0	\$0	\$0
47			\$0	\$0	\$0	\$0	\$0
48			\$0	\$0	\$0	\$0	\$0
49			\$0	\$0	\$0	\$0	\$0
50			\$0	\$0	\$0	\$0	\$0

KENTUCKY-AMERICAN WATER COMPANY
 CASE NO: 2007-00143
 SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
 FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X_ BASE PERIOD X_ FORECASTED PERIOD
 TYPE OF FILING: X_ ORIGINAL X_ UPDATED X_ REVISED
 WORKPAPER REFERENCE NO(S): SCH D-2.3 (ELK LAKE)

WITNESS RESPONSIBLE: M.A. MILLER, S. A. MILLER
 SCHEDULE D-1E
 PAGE 3 OF 19

Line No.	Account Number	Description	Base Period	Col1	Adj	Adj	Adj	Adj	Adj	Adj	Adj	Adj	Adj	Total
					Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	
				Col1	Col2	Col3	Col4	Col5	Col6	Col7	Col8	Col9	Col10	Col11
1		SOURCE OF SUPPLY EXP (SS)												
2	600000	Operation Supervision & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	601100	Operation Expenses	0	0	0	0	0	0	0	0	0	0	0	0
4	601200	Operation Labor	0	0	0	0	0	0	0	0	0	0	0	0
5	602000	Purchased Water	26,734	0	0	0	0	0	0	0	0	0	0	0
6	603100	Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	0	0
7	603120	Amort. Misc Expenses	0	0	0	0	0	0	0	0	0	0	0	0
8	603200	Miscellaneous Labor	0	0	0	0	0	0	0	0	0	0	0	0
9	604000	Rents	0	0	0	0	0	0	0	0	0	0	0	0
10	610000	Maint Supervision & Engineering Ord	0	0	0	0	0	0	0	0	0	0	0	0
11	610010	Maint Supervision & Engineering Prg	0	0	0	0	0	0	0	0	0	0	0	0
12	611100	Maint Struc & Improv-Materials Ord	0	0	0	0	0	0	0	0	0	0	0	0
13	611110	Maint Struc & Improv-Materials Prg	0	0	0	0	0	0	0	0	0	0	0	0
14	611200	Maint Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0
15	611210	Maint Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0
16	612100	Maint Col & Imp Res-Materials Ord	0	0	0	0	0	0	0	0	0	0	0	0
17	612110	Maint Col & Imp Res-Materials Prg	0	0	0	0	0	0	0	0	0	0	0	0
18	612120	Amort Col & Imp Res	0	0	0	0	0	0	0	0	0	0	0	0
19	612200	Maint Col & Imp Res-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0
20	612210	Maint Col & Imp Res-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0
21	613100	Maint Lake, River & Other Intakes-Mat Ord	0	0	0	0	0	0	0	0	0	0	0	0
22	613110	Maint Lake, River & Other Intakes-Mat Prg	0	0	0	0	0	0	0	0	0	0	0	0
23	613120	Amort Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0
24	613200	Maint Lake, River & Other Intakes-Lab Ord	0	0	0	0	0	0	0	0	0	0	0	0
25	613210	Maint Lake, River & Other Intakes-Lab Prg	0	0	0	0	0	0	0	0	0	0	0	0
26	616100	Maint Supply Mains-Materials Ord	0	0	0	0	0	0	0	0	0	0	0	0
27	616110	Maint Supply Mains-Materials Prg	0	0	0	0	0	0	0	0	0	0	0	0
28	616200	Maint Supply Mains-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0
29	616210	Maint Supply Mains-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0
30	617100	Maint Misc Water Source Plant-Mat Ord	(6)	0	0	0	0	0	0	0	0	0	0	0
31	617110	Maint Misc Water Source Plant-Mat Prg	0	0	0	0	0	0	0	0	0	0	0	0
32	617200	Maint Misc Water Source Plant-Labor Ord	0	0	0	0	0	0	0	0	0	0	0	0
33	617210	Maint Misc Water Source Plant-Labor Prg	0	0	0	0	0	0	0	0	0	0	0	0
34														
35														
36														
37			26,728	0	0	0	0	0	0	0	0	0	0	0
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39														
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TOTAL SS EXPENSES

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1E
Page 13 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (ELK LAKE)

Line No.	Account Number	Description	Base Period	Adj D-13 Sch D-2.3	Adj D-14 Sch D-2.3	Adj D-15 Sch D-2.3	Adj D-16 Sch D-2.3	Adj D-17 Sch D-2.3	Adj D-21 Sch D-2.3	Total Adjustments	Grand Total Adjustments
WATER TREATMENT EXPENSES (WT)											
1			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	640000	Operation Supervision & Engineering	0	0	0	0	0	0	0	0	0
3	641110	Chemicals-Carbon	0	0	0	0	0	0	0	0	0
4	641100	General Chemicals	0	0	0	0	0	0	0	0	0
5	641200	Softening Chemicals	0	0	0	0	0	0	0	0	0
6	642100	General WT Labor	420	0	0	0	0	0	0	0	(420)
7	642200	Softening Labor	0	0	0	0	0	0	0	0	0
8	642300	General WT Expenses	2,960	0	0	(2,960)	0	0	0	(2,960)	(2,960)
9	642390	General WT Administration	0	0	0	0	0	0	0	0	0
10	642400	Softening Expenses	0	0	0	0	0	0	0	0	0
11	643100	Misc Expenses	101	0	0	(101)	0	0	0	(101)	(101)
12	643190	Misc Expenses - Service Co	0	0	0	0	0	0	0	0	0
13	643200	Misc Labor	0	0	0	0	0	0	0	0	0
14	643300	Waste Disposal Expenses	0	0	0	0	0	0	0	0	0
15	643310	Amort Waste Disposal Expenses	0	0	0	0	0	0	0	0	0
16	644000	Rents	0	0	0	0	0	0	0	0	0
17	650000	Maint Supervision & Engineering Ord	0	0	0	0	0	0	0	0	0
18	650010	Maint Supervision & Engineering Prg	0	0	0	0	0	0	0	0	0
19	651100	Maint WT Struc & Improvements-Mat Ord	736	0	0	0	0	(736)	0	(736)	(736)
20	651110	Maint WT Struc & Improvements-Mat Prg	0	0	0	0	0	0	0	0	0
21	651120	Amort WT Structures	0	0	0	0	0	0	0	0	0
22	651200	Maint WT Struc & Improvements-Labor Ord	0	0	0	0	0	0	0	0	0
23	651210	Maint WT Struc & Improvements-Labor Prg	0	0	0	0	0	0	0	0	0
24	652100	Maint General WT Equipment-Mat Ord	0	0	0	0	0	0	0	0	0
25	652110	Maint General WT Equipment-Mat Prg	0	0	0	0	0	0	0	0	0
26	652200	Maint Softening Equipment-Materials	0	0	0	0	0	0	0	0	0
27	652300	Maint General WT Equipment-Labor Ord	0	0	0	0	0	0	0	0	0
28	652310	Maint General WT Equipment-Labor Prg	0	0	0	0	0	0	0	0	0
29											
30		TOTAL WT EXPENSES	4,217	0	0	(3,061)	0	(736)	0	(3,797)	(4,217)

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (ELK LAKE)

SCHEDULE D-1E
Page 17 of 19
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Account Number	Description	Base Period	Adj D-13	Adj D-14	Adj D-15	Adj D-16	Adj D-17	Adj D-21	Total Adjustments	Grand Total
			Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3	Sch D-2.3		Adjustments
1		ADMINISTRATIVE & GENERAL EXP(A&G) - CONT									
2		REGULATORY COMMISSION EXPENSES									
3	928100	Amort Expense of Rate Proceedings	0	0	0	0	0	0	0	0	732
4	928110	Amort Serv Study Exp Cost	0	0	0	0	0	0	0	0	0
5	928200	Tax Savings	0	0	0	0	0	0	0	0	0
6	928300	Amort of Other Regulatory Expenses	0	0	0	0	0	0	0	0	0
7	928400	Other Regulatory Expenses - Current	0	0	0	0	0	0	0	0	0
8	930200	Amort Misc Charges	0	0	0	0	0	0	0	0	0
9	930210	Misc General Expenses Current	131	0	0	608	0	0	0	608	608
10	930220	Amort Orig Cost Study	0	0	0	0	0	0	0	0	0
11	930230	Amort Misc General Expenses	0	0	0	69	0	0	0	69	69
12	930240	Misc Gen Exp - Community Relations	0	0	0	0	0	0	0	0	0
13	930250	Amort Plant Expansion Study	0	0	0	0	0	0	0	0	0
14	930260	Meals & Travel Expenses - Taxable	9	23	0	0	0	0	0	23	23
15	930270	Donations	0	0	0	0	0	0	0	0	0
16	930290	Data Processing Communication Exp	0	0	0	0	0	0	0	0	0
17	930300	Research & Development Expenses	0	0	0	0	0	0	0	0	0
18	930390	Research & Development Exp - Ser Co	0	0	0	0	0	0	0	0	0
19	930500	Non-deductible Penalties	0	0	0	0	0	0	0	0	0
20	930510	Lobbying Expenses	0	0	0	0	0	0	0	0	0
21	930600	Transportation Expenses	3,604	0	0	(2,182)	0	0	0	(2,182)	(2,182)
22	930610	Transportation Cap (A&B)	0	0	0	0	0	0	0	0	0
23	930620	Transportation Cap (C&R)	0	0	0	0	0	0	0	0	0
24	930630	Transportation Cap (H)	0	0	0	0	0	0	0	0	0
25	930690	Misc Gen Exp - Company Dues	0	0	0	109	0	0	0	109	109
26	930690	Misc Gen Exp - Other	0	0	0	106	0	0	0	106	106
27	930980	Misc General Exp-Taxable Co Dues	0	0	0	0	0	0	0	0	0
28	931000	Rents	0	0	0	0	0	0	0	0	0
29	932100	Maint A&G Struc & Improv-Material Ord	0	0	0	0	0	0	100	100	100
30	932110	Maint A&G Struc & Improv-Material Prg	0	0	0	0	0	0	0	0	0
31	932120	Amort A&G Struc & Improv	0	0	0	0	0	0	0	0	0
32	932200	Maint A&G Struc & Improv-Labor Ord	0	0	0	0	0	0	0	0	0
33	932210	Maint A&G Struc & Improv-Labor Prg	0	0	0	0	0	0	0	0	0
34	932300	Maint A&G Office Furniture-Material Ord	0	0	0	0	0	0	0	0	0
35	932310	Maint A&G Office Furniture-Material Prg	0	0	0	0	0	0	0	0	0
36	932400	Maint A&G Office Furniture-Labor Ord	0	0	0	0	0	0	0	0	0
37	932410	Maint A&G Office Furniture-Labor Prg	0	0	0	0	0	0	0	0	0
38	932500	Maint A&G Communication Equip-Material	0	0	0	0	0	0	0	0	0
39	932600	Maint A&G Com Equip-Labor Ord	0	0	0	0	0	0	0	0	0
40	932610	Maint A&G Com Equip-Labor Prg	0	0	0	0	0	0	0	0	0
41	932700	Maint A&G Misc Property-Material Ord	0	0	0	0	0	0	0	0	0
42	932710	Maint A&G Misc Property-Material Prg	0	0	0	0	0	0	0	0	0
43	932800	Maint A&G Misc Property-Labor Ord	0	0	0	0	0	0	0	0	0
44	932810	Maint A&G Misc Property-Labor Prg	0	0	0	0	0	0	0	0	0
45		Total A & G Expenses	34,532	0	(1,281)	(134)	100	0	0	(1,315)	3,390
46		Total O & M Expenses	\$87,428	\$2,273	\$0	(\$1,281)	(\$8,853)	(\$1,810)	(\$7,531)	(\$0)	\$21,638

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
SUMMARY OF ADJUSTMENTS TO OPERATING INCOME ACCOUNTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE D-1E
Page 19 of 19
Witness Responsible: M.A. Miller, S. A. Miller

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): SCH D-2.3 (ELK LAKE)

Line No.	Account Number	Description	Base Period	Adj D-18 Sch D-2.4	Adj D-19 Sch D-2.4	Adj D-20 Sch D-2.4	Total Adjustment
1	403000	Depreciation	\$0	\$7,442	\$0	\$0	\$7,442
2	403100	Depreciation - C/AC	\$0	\$7,442	\$0	\$0	\$7,442
3							
4							
5							
6		State Income Tax Impact	6.00%	(\$447)	\$0	\$0	(\$447)
7		Federal Income Tax Impact	35.00%	(\$2,761)	\$0	\$0	(\$2,761)
8		Net Operating Income Impact		(\$4,234)	\$0	\$0	(\$4,234)
9							
10		AMORTIZATION EXPENSE					
11	404100	Amortization Lim Term UT Plant	\$0	\$0	\$0	\$0	\$0
12	404110	Amortization Franchise Expense	0	0	0	0	0
13	404430	Amortization Regulatory Asset - AFUDC	0	0	0	0	0
14	406000	Amortization Utility Plant Acquisition Adj	0	0	0	0	0
15	407000	Amortization Property Losses	0	0	0	0	0
16		TOTAL AMORTIZATION	\$0	\$0	\$0	\$0	\$0
17							
18		State Income Tax Impact	6.00%	\$0	\$0	\$0	\$0
19		Federal Income Tax Impact	35.00%	\$0	\$0	\$0	\$0
20							
21		Net Operating Income Impact		\$0	\$0	\$0	\$0
22							
23							
24		TAXES OTHER THAN INCOME					
25	408100	Real & Personal Property Taxes	\$0	\$0	\$2,289	\$0	\$2,289
26	408110	Gross Income & Receipts Taxes	0	0	156	0	156
27	408120	Invested Capital Tax	0	0	0	0	0
28	408130	Other General Taxes	0	0	0	0	0
29	408140	FUTA	21	0	97	0	97
30	408150	FUTA Capitalized - (A Work Order)	0	0	(54)	0	(54)
31	408040	FUTA Capitalized - (H Work Order)	0	0	0	0	0
32	408050	FUTA Capitalized - (C & R Work Order)	0	0	0	0	0
33	408160	FICA	991	0	3,025	0	3,025
34	408170	FICA Capitalized - (A Work Order)	0	0	(514)	0	(514)
35	408060	FICA Capitalized - (H Work Order)	0	0	0	0	0
36	408070	FICA Capitalized - (C & R Work Order)	0	0	0	0	0
37	408180	SUTA	27	0	56	0	56
38	408190	SUTA Capitalized - (A Work Order)	0	0	(36)	0	(36)
39	408080	SUTA Capitalized - (H Work Order)	0	0	0	0	0
40	408090	SUTA Capitalized - (C & R Work Order)	0	0	0	0	0
41	408220	Environmental Tax	0	0	0	0	0
42			\$1,039	\$0	\$5,029	\$0	\$5,029
43							
44		State Income Tax Impact	6.00%	\$0	(\$302)	\$0	(\$302)
45		Federal Income Tax Impact	35.00%	\$0	(\$1,654)	\$0	(\$1,654)
46		Net Operating Income Impact		\$0	(\$3,073)	\$0	(\$3,073)
47							
48							
49							
50							

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2007-00143
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WIP-2 (ELK LAKE)

SCHEDULE D-2.1E
Page 1 of 3
Witness Responsible: S.A. Miller

Line No.	Purpose and Description of Adjustment	Worksheet Reference	Amount
1	Billed Revenues Adjustment D-1		
2	To adjust Residential billed water revenue for the change in billing determinants at present rates for the forecasted test period.		
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The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.

RESIDENTIAL			
Forecasted Amount	WIP-2	\$93,387	
Base Period Amount		81,625	
Pro Forma Adjustment		\$11,762	
COMMERCIAL			
Forecasted Amount	WIP-2	\$251	
Base Period Amount		131	
Pro Forma Adjustment		\$120	
INDUSTRIAL			
Forecasted Amount	WIP-2	\$0	
Base Period Amount		0	
Pro Forma Adjustment		\$0	
OTHER PUBLIC AUTHORITY			
Forecasted Amount	WIP-2	\$0	
Base Period Amount		0	
Pro Forma Adjustment		\$0	
SALES FOR RESALE (OWU)			
Forecasted Amount	WIP-2	\$0	
Base Period Amount		0	
Pro Forma Adjustment		\$0	
PUBLIC FIRE SERVICE			
Forecasted Amount	WIP-2	\$0	
Base Period Amount		0	
Pro Forma Adjustment		\$0	
PRIVATE FIRE SERVICE			
Forecasted Amount	WIP-2	\$0	
Base Period Amount		0	
Pro Forma Adjustment		\$0	
MISCELLANEOUS			
Forecasted Amount	WIP-2	\$0	
Base Period Amount		0	
Pro Forma Adjustment		\$0	
Total Billed Water Revenue Adjustment		\$11,882	