

**SCHEDULE C**  
**OPERATING INCOME SUMMARY**  
**KENTUCKY-AMERICAN WATER COMPANY**  
**CASE NO. 2007-00143**

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

Base Period: FOR THE TWELVE MONTHS ENDED: JULY 2007

<u>Schedule</u>	<u>Description</u>
C-2	Adjusted Operating Income Statement
C-2.1	Operating Revenues and Expenses by Account - Jurisdictional
C-2.2(a)	Comparison of Total Company Account Balances-Base Period
C-2.2(b)	Comparison of Total Company Account Balances-Forecasted Period

For electronic version, see KAW\_SAPP\_EX37C\_091407.pdf

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

OVERALL FINANCIAL SUMMARY

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2, PAGE 1 OF 5  
Witness Responsible: M.A. Miller/ S. A. Miller

DATA: X BASE PERIOD X FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL X UPDATED REVISED  
WORKPAPER REFERENCE NO(S): WIP-2,3,4,5 & 6 (TOTAL COMPANY)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
2	Operating Revenues				
3	Water Sales	\$49,237,495	\$5,410	Sch D-1	\$ 49,242,905
4	Other Operating Revenues	1,986,389	1,774,003	Sch D-1	3,760,392
5		<u>51,223,884</u>	<u>1,779,413</u>		<u>53,003,297</u>
6	Operating Expenses				
7	Labor	5,619,880	628,597	Sch D-1	6,248,477
8	Purchased Water	483,816	(6,353)	Sch D-1	477,463
9	Fuel and Power	2,669,720	316,557	Sch D-1	2,986,277
10	Chemicals	1,630,724	(129,506)	Sch D-1	1,505,218
11	Waste Disposal	368,112	(105,875)	Sch D-1	262,237
12	Management Fees	7,422,618	(1,221,424)	Sch D-1	6,201,194
13	Group Insurance	1,688,772	168,123	Sch D-1	1,876,895
14	Pensions	868,967	(166,283)	Sch D-1	702,684
15	Regulatory Expense	351,497	(69,302)	Sch D-1	282,195
16	Insurance Other than Group	533,271	130,639	Sch D-1	663,910
17	Customer Accounting	1,568,422	(222,050)	Sch D-1	1,376,372
18	Rentals	55,108	(2,943)	Sch D-1	52,165
19	General Office Expense	429,760	45,436	Sch D-1	475,196
20	Miscellaneous	2,753,570	248,719	Sch D-1	3,002,289
21	Maintenance - Other	878,741	527,469	Sch D-1	1,507,210
22					
23	Total O & M Expenses	<u>27,263,978</u>	<u>165,895</u>		<u>27,429,783</u>
24	Depreciation	7,799,466	239,167	Sch D-1	8,038,653
25	Amortization	526,844	(75,873)	Sch D-1	450,971
26	General Taxes				
27	Property and Capital Stock	2,417,403	311,647	Sch D-1	2,729,050
28	Gross Receipts and Sales	0	85,932	Sch D-1	85,932
29	Payroll	429,802	52,985	Sch D-1	482,787
30	Miscellaneous	93,483	(83,493)	Sch D-1	0
31	State Income Taxes				
32	Current	(315,196)	620,357	Sch E-1.5	305,161
33	Deferred	984,378	(802,718)	Sch E-1.5	181,660
34					
35	Federal Income Taxes				
36	Current	(350,486)	2,033,767	Sch E-1.5	1,673,301
37	Deferred	2,634,772	(1,729,590)	Sch E-1.5	905,182
38	Deferred - ITC	(84,794)	(3)	Sch E-1.5	(84,797)
39					
40	Total Operating Expenses	<u>41,389,680</u>	<u>868,003</u>		<u>42,197,683</u>
41	Utility Operating Income	<u>\$9,634,204</u>	<u>\$971,410</u>		<u>\$10,605,614</u>
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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

OVERALL FINANCIAL SUMMARY

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2.1, PAGE 1 OF 5  
Witness Responsible: M.A. Millor/ S. A. Millor

DATA: X BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL X UPDATED REVISED  
WORKPAPER REFERENCE NO(S): SCH D-1 (TOTAL COMPANY)

Line No.	Major Group Classification	Base Year		Jurisdictional Percent	Base Year		Jurisdictional Method/Description
		Revenues & Expenses	Unadjusted Jurisdiction		Revenues & Expenses	Unadjusted Jurisdiction	
2	Operating Revenues	\$49,237,495	\$49,237,495		\$49,237,495		
3	Water Sales	1,986,389	1,986,389	100.00%	1,986,389		
4	Other Operating Revenues	51,223,884	51,223,884		51,223,884		
5							
6	Operating Expenses						
7	Labor	5,619,860	5,619,860		5,619,860		
8	Purchased Water	483,816	483,816		483,816		
9	Fuel and Power	2,669,720	2,669,720		2,669,720		
10	Chemicals	1,630,724	1,630,724		1,630,724		
11	Waste Disposal	368,112	368,112		368,112		
12	Management Fees	7,422,618	7,422,618		7,422,618		
13	Group Insurance	1,688,772	1,688,772		1,688,772		
14	Pensions	668,967	668,967		668,967		
15	Regulatory Expense	361,497	361,497		361,497		
16	Insurance Other than Group	533,271	533,271		533,271		
17	Customer Accounting	1,598,422	1,598,422		1,598,422		
18	Rents	55,108	55,108		55,108		
19	General Office Expense	429,760	429,760		429,760		
20	Miscellaneous	2,753,570	2,753,570		2,753,570		
21	Maintenance - Other	979,741	979,741		979,741		
22							
23	Total O & M Expenses	27,263,978	27,263,978		27,263,978		
24							
25	Depreciation	7,799,466	7,799,466		7,799,466		
26	Amortization	526,844	526,844		526,844		
27	General Taxes						
28	Property and Capital Stock	2,417,403	2,417,403		2,417,403		
29	Gross Receipts and Sales	0	0		0		
30	Payroll	429,602	429,602		429,602		
31	Miscellaneous	93,493	93,493		93,493		
32	State Income Taxes						
33	Current	(315,196)	(315,196)		(315,196)		
34	Deferred	832,054	832,054		832,054		
35							
36							
37	Federal Income Taxes						
38	Current	(360,466)	(360,466)		(360,466)		
39	Deferred	2,634,772	2,634,772		2,634,772		
40	Deferred - ITC	(84,794)	(84,794)		(84,794)		
41							
42							
43							
44	Total Operating Expenses	41,237,356	41,237,356		41,237,356		
45							
46	Utility Operating Income	\$9,996,528	\$9,996,528		\$9,996,528		
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Not Applicable to Kentucky-American Water Company

KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143

OVERALL FINANCIAL SUMMARY

FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2, PAGE 2 OF 5  
Witness Responsible: M.A. Miller/ S. A. Miller

DATA: X, BASE PERIOD X, FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL X, UPDATED X, REVISED X  
WORKPAPER REFERENCE NO(S): WIP-2,3,4,5 & 6 (CENTRAL DIVISION)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
1					
2	<b>Operating Revenues</b>				
3	Water Sales	\$47,310,007	\$77,478	Sch D-1	\$ 47,387,576
4	Other Operating Revenues	1,972,327	1,779,977	Sch D-1	3,752,304
5		49,282,324	1,857,455		51,139,879
6	<b>Operating Expenses</b>				
7	Labor	5,063,536	612,272	Sch D-1	5,675,808
8	Purchased Water	114,224	(23,201)	Sch D-1	91,023
9	Fuel and Power	2,654,225	235,052	Sch D-1	2,889,277
10	Chemicals	1,578,551	(168,038)	Sch D-1	1,410,513
11	Waste Disposal	368,112	(105,075)	Sch D-1	262,237
12	Management Fees	7,432,618	(1,405,488)	Sch D-1	6,016,128
13	Group Insurance	1,702,719	11,620	Sch D-1	1,714,339
14	Pensions	873,554	(214,435)	Sch D-1	489,119
15	Regulatory Expense	361,487	(78,021)	Sch D-1	283,476
16	Insurance Other than Group	534,224	107,113	Sch D-1	641,337
17	Customer Accounting	1,592,094	(286,345)	Sch D-1	1,325,749
18	Rents	35,419	(3,254)	Sch D-1	32,165
19	General Office Expense	411,775	49,749	Sch D-1	461,524
20	Miscellaneous	2,532,651	204,358	Sch D-1	2,737,009
21	Maintenance - Other	944,877	433,850	Sch D-1	1,378,727
22					
23	<b>Total O &amp; M Expenses</b>	<b>26,000,076</b>	<b>(611,643)</b>		<b>25,388,433</b>
24					
25	Depreciation	7,622,426	147,589	Sch D-1	7,770,025
26	Amortization	526,842	(75,871)	Sch D-1	450,971
27	General Taxes				
28	Property and Capital Stock	2,417,403	212,102	Sch D-1	2,629,505
29	Gross Receipts and Sales	0	82,896	Sch D-1	82,896
30	Payroll	365,660	51,534	Sch D-1	437,394
31	Miscellaneous	93,493	(83,493)	Sch D-1	0
32	State Income Taxes				
33	Current	(481,758)	846,545	Sch E-1.5	356,786
34	Deferred	946,066	(768,463)	Sch E-1.5	177,603
35					
36					
37	Federal Income Taxes				
38	Current	(480,012)	2,446,388	Sch E-1.5	1,956,374
39	Deferred	2,532,279	(1,646,278)	Sch E-1.5	886,000
40	Deferred - ITC	(84,784)	(3)	Sch E-1.5	(84,787)
41					
42					
43					
44	<b>Total Operating Expenses</b>	<b>39,457,900</b>	<b>593,260</b>		<b>40,051,150</b>
45					
46	<b>Utility Operating Income</b>	<b>\$9,824,524</b>	<b>\$1,264,165</b>		<b>\$11,088,689</b>
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KENTUCKY-AMERICAN WATER COMPANY  
CASE NO: 2007-00143  
OVERALL FINANCIAL SUMMARY

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

SCHEDULE C-2.1, PAGE 2 OF 5  
Witness Responsible: M.A. Miller/ S. A. Miller

Line No.	Major Group Classification	Base Year Revenues & Expenses	Jurisdictional Percent	Base Year Unadjusted Jurisdiction	Jurisdictional Method/Description
2	Operating Revenues	\$47,310,097	100.00%	\$47,310,097	
3	Water Sales	1,972,327		1,972,327	
4	Other Operating Revenues	49,287,424		49,287,424	
5					Nat Applicable to Kentucky-American Water Company
6	Operating Expenses				
7	Labor	5,063,536		5,063,536	
8	Purchased Water	114,224		114,224	
9	Fuel and Power	2,664,225		2,664,225	
10	Chemicals	1,578,551		1,578,551	
11	Waste Disposal	368,112		368,112	
12	Management Fees	7,422,618		7,422,618	
13	Group Insurance	1,702,719		1,702,719	
14	Pensions	673,554		673,554	
15	Regulatory Expense	361,497		361,497	
16	Insurance Other than Group	534,224		534,224	
17	Customer Accounting	1,592,094		1,592,094	
18	Rents	35,419		35,419	
19	General Office Expense	411,775		411,775	
20	Miscellaneous	2,532,651		2,532,651	
21	Maintenance - Other	944,877		944,877	
22					
23	Total O & M Expenses	26,000,076		26,000,076	
24					
25	Depreciation	7,622,426		7,622,426	
26	Amortization	526,842		526,842	
27	General Taxes				
28	Property and Capital Stock	2,417,403		2,417,403	
29	Gross Receipts and Sales	0		0	
30	Payroll	365,660		365,660	
31	Miscellaneous	93,483		93,483	
32	State Income Taxes				
33	Current	(491,759)		(491,759)	
34	Deferred	946,066		946,066	
35					
36					
37	Federal Income Taxes				
38	Current	(490,012)		(490,012)	
39	Deferred	2,532,279		2,532,279	
40	Deferred - ITC	(84,794)		(84,794)	
41					
42					
43					
44	Total Operating Expenses	39,457,900		39,457,900	
45	Utility Operating Income	\$9,824,524		\$9,824,524	
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KENTUCKY-AMERICAN WATER COMPANY

CASE NO: 2007-00143  
OVERALL FINANCIAL SUMMARY  
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: X BASE PERIOD X FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL X UPDATED REVISED  
WORKPAPER REFERENCE NO(S): WIP-2,3,4,5 & 6 (TRI VILLAGE)

SCHEDULE C-2, PAGE 3 OF 5  
Witness Responsible: M.A. Milford, S. A. Miller

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
2	Operating Revenues				
3	Water Sales	\$940,843	\$215,298	Sch D-1	\$ 1,156,141
4	Other Operating Revenues	11,598	(3,511)	Sch D-1	8,088
5		952,442	211,787		1,164,229
6	Operating Expenses				
7	Labor	175,774	128,010	Sch D-1	303,784
8	Purchased Water	347,897	19,340	Sch D-1	367,237
9	Fuel and Power	298	(258)	Sch D-1	0
10	Chemicals	0	840	Sch D-1	840
11	Waste Disposal	0	0	Sch D-1	0
12	Management Fees	0	112,085	Sch D-1	112,085
13	Group Insurance	(10,254)	86,412	Sch D-1	86,158
14	Pensions	(3,435)	26,535	Sch D-1	23,100
15	Regulatory Expense	0	5,200	Sch D-1	5,200
16	Insurance Other than Group	(897)	13,311	Sch D-1	12,614
17	Customer Accounting	5,424	27,808	Sch D-1	33,232
18	Rentals	19,689	311	Sch D-1	20,000
19	General Office Expense	13,176	(2,551)	Sch D-1	10,625
20	Miscellaneous	121,236	14,829	Sch D-1	136,065
21	Maintenance - Other	18,413	11,009	Sch D-1	29,422
22			452,921		1,140,442
23	Total O & M Expenses	667,521			1,140,442
24					
25	Depreciation	76,293	165,300	Sch D-1	161,593
26	Amortization	2	(2)	Sch D-1	0
27	General Taxes				
28	Property and Capital Stock	0	53,713	Sch D-1	53,713
29	Gross Receipts and Sales	0	1,896	Sch D-1	1,896
30	Payroll	13,802	10,279	Sch D-1	24,081
31	Miscellaneous	0	0	Sch D-1	0
32	State Income Taxes				
33	Current	137	(24,207)	Sch E-1.5	(24,070)
34	Deferred	17,390	(13,416)	Sch E-1.5	3,974
35					
36					
37	Federal Income Taxes				
38	Current	45,504	(177,465)	Sch E-1.5	(131,961)
39	Deferred	82,219	(62,477)	Sch E-1.5	19,742
40	Deferred - ITC	0	0	Sch E-1.5	0
41					
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43			346,522		1,269,390
44	Total Operating Expenses	922,668			1,269,390
45					
46	Utility Operating Income	\$29,574	(\$134,735)		(\$105,161)
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KENTUCKY-AMERICAN WATER COMPANY  
CASE NO: 2007-00143  
OVERALL FINANCIAL SUMMARY  
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

SCHEDULE C-2.1, PAGE 3 OF 5  
Witness Responsible: M.A. Miller/ S. A. Miller

DATA: \_X\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCH D-1 (TRI VILLAGE)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Jurisdictional Percent	Base Year Unadjusted Jurisdiction	Jurisdictional Method/Description
2	Operating Revenues	\$940,843		\$940,843	
3	Water Sales	11,599		11,599	
4	Other Operating Revenues	952,442	100.00%	952,442	Not Applicable to Kentucky-American Water Company
5					
6	Operating Expenses				
7	Labor	175,774		175,774	
8	Purchased Water	347,897		347,897	
9	Fuel and Power	298		298	
10	Chemicals	0		0	
11	Waste Disposal	0		0	
12	Management Fees	0		0	
13	Group Insurance	(10,254)		(10,254)	
14	Pensions	(3,435)		(3,435)	
15	Regulatory Expense	0		0	
16	Insurance Other than Group	(697)		(697)	
17	Customer Accounting	5,424		5,424	
18	Rents	19,689		19,689	
19	General Office Expense	13,176		13,176	
20	Miscellaneous	121,235		121,235	
21	Maintenance - Other	18,413		18,413	
22					
23	Total O & M Expenses	687,521		687,521	
24					
25	Depreciation	76,293		76,293	
26	Amortization	2		2	
27	General Taxes	0		0	
28	Property and Capital Stock	0		0	
29	Gross Receipts and Sales	0		0	
30	Payroll	13,802		13,802	
31	Miscellaneous	0		0	
32	State Income Taxes				
33	Current	3,643		3,643	
34	Deferred	17,390		17,390	
35					
36					
37	Federal Income Taxes				
38	Current	21,132		21,132	
39	Deferred	82,219		82,219	
40	Deferred - ITC	0		0	
41					
42					
43					
44	Total Operating Expenses	902,002		902,002	
45					
46	Utility Operating Income	\$50,440		\$50,440	
47					

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

SCHEDULE C-2, PAGE 4 OF 5  
Witness Responsible: M.A. Miller/ S. A. Miller

DATA: X, BASE PERIOD X, FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL X, UPDATED X, REVISED X  
WORKPAPER REFERENCE NO(S): WIP-2,3,4,5 & 6 (ELK LAKE)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
2	Operating Revenues				
3	Water Sales	\$84,584	\$9,054	Sch D-1	\$ 93,638
4	Other Operating Revenues	844	(844)	Sch D-1	0
5		<u>85,428</u>	<u>8,210</u>		<u>93,638</u>
6	Operating Expenses				
7	Labor	34,853	10,884	Sch D-1	45,737
8	Purchased Water	21,695	(2,492)	Sch D-1	19,203
9	Fuel and Power	41	(41)	Sch D-1	0
10	Chemicals	0	0	Sch D-1	0
11	Waste Disposal	0	0	Sch D-1	0
12	Management Fees	0	15,539	Sch D-1	15,539
13	Group Insurance	(1,425)	14,753	Sch D-1	13,328
14	Pensions	(477)	4,066	Sch D-1	3,589
15	Regulatory Expense	0	732	Sch D-1	732
16	Insurance Other than Group	(97)	761	Sch D-1	664
17	Customer Accounting	754	2,678	Sch D-1	3,432
18	Rents	0	0	Sch D-1	0
19	General Office Expense	1,031	(1,595)	Sch D-1	235
20	Miscellaneous	14,783	(8,909)	Sch D-1	5,874
21	Maintenance - Other	2,634	(1,801)	Sch D-1	733
22					
23	Total O & M Expenses	<u>74,592</u>	<u>34,474</u>		<u>109,066</u>
24	Depreciation	0	7,442	Sch D-1	7,442
25	Amortization	0	0	Sch D-1	0
26	General Taxes	0	2,309	Sch D-1	2,309
27	Property and Capital Stock	0	156	Sch D-1	156
28	Gross Receipts and Sales	0	658	Sch D-1	658
29	Payroll	2,745	0	Sch D-1	2,745
30	Miscellaneous	0	0	Sch D-1	0
31	State Income Taxes	(27)	(2,267)	Sch E-1.5	(2,294)
32	Current	1,093	(874)	Sch E-1.5	209
33	Deferred				
34	Federal Income Taxes				
35	Current	2,197	(14,774)	Sch E-1.5	(12,577)
36	Deferred	2,898	(1,836)	Sch E-1.5	1,062
37	Deferred - ITC	0	0	Sch E-1.5	0
38					
39	Total Operating Expenses	<u>83,488</u>	<u>25,498</u>		<u>108,986</u>
40	Utility Operating Income	<u>\$1,940</u>	<u>(\$17,288)</u>		<u>(\$15,348)</u>
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KENTUCKY-AMERICAN WATER COMPANY  
CASE NO: 2007-00143  
OVERALL FINANCIAL SUMMARY  
FOR THE TWELVE MONTHS ENDED: NOVEMBER 30, 2008

DATA: 'X' BASE PERIOD \_\_\_\_ FORECASTED PERIOD \_\_\_\_  
TYPE OF FILING: \_\_\_\_ ORIGINAL 'X' UPDATED \_\_\_\_ REVISED \_\_\_\_  
WORKPAPER REFERENCE NO(S): SCH D-1 (ELK LAKE)

SCHEDULE C-2.1, PAGE 4 OF 5  
Witness Responsible: M.A. Miller, S. A. Miller

Line No.	Major Group Classification	Base Year Revenues & Expenses	Jurisdictional Percent	Base Year Unadjusted Jurisdiction	Jurisdictional Method/Description
2	Operating Revenues				
3	Water Sales	\$84,584		\$84,584	
4	Other Operating Revenues	844		844	
5		<u>85,428</u>	100.00%	<u>85,428</u>	Nat Applicable to Kentucky-American Water Company
6	Operating Expenses				
7	Labor	34,853		34,853	
8	Purchased Water	21,695		21,695	
9	Fuel and Power	41		41	
10	Chemicals	0		0	
11	Waste Disposal	0		0	
12	Management Fees	0		0	
13	Group Insurance	(1,425)		(1,425)	
14	Pensions	(477)		(477)	
15	Regulatory Expense	0		0	
16	Insurance Other than Group	(97)		(97)	
17	Customer Accounting	754		754	
18	Rentals	0		0	
19	General Office Expense	1,831		1,831	
20	Miscellaneous	14,783		14,783	
21	Maintenance - Other	2,534		2,534	
22		<u>74,592</u>		<u>74,592</u>	
23	Total O & M Expenses				
24	Depreciation	0		0	
25	Amortization	0		0	
26	General Taxes	0		0	
27	Property and Capital Stock	0		0	
28	Gross Receipts and Sales	0		0	
29	Payroll	2,745		2,745	
30	Miscellaneous	0		0	
31	State Income Taxes				
32	Current	158		158	
33	Deferred	915		915	
34					
35					
36					
37	Federal Income Taxes				
38	Current	914		914	
39	Deferred	4,327		4,327	
40	Deferred - ITC	0		0	
41					
42					
43					
44	Total Operating Expenses	<u>83,651</u>		<u>83,651</u>	
45	Utility Operating Income	<u>\$1,777</u>		<u>\$1,777</u>	
46					
47					

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

DATA: \_X\_ BASE PERIOD \_X\_ FORECASTED PERIOD  
TYPE OF FILING: \_ ORIGINAL \_X\_ UPDATED \_  
WORKPAPER REFERENCE NO(S): WIP-2,3,4,5 & 6 (OWENTON)

SCHEDULE C-2, PAGE 6 OF 5  
Witness Responsible: M.A. Miller, S. A. Miller

Line No.	Major Group Classification	Base Year Revenues & Expenses	Adjustments	Schedule Reference	Forecasted Revenues & Expenses
2	Operating Revenues				
3	Water Sales	5901,971	(3296,420)	Sch D-1	5605,551
4	Other Operating Revenues	1,618	(1,618)	Sch D-1	0
5		<u>5903,589</u>	<u>(299,039)</u>		<u>605,551</u>
6	Operating Expenses				
7	Labor	345,717	(122,569)	Sch D-1	223,148
8	Purchased Water	0	0	Sch D-1	0
9	Fuel and Power	5,156	81,844	Sch D-1	87,000
10	Chemicals	52,173	41,692	Sch D-1	93,865
11	Waste Disposal	0	0	Sch D-1	0
12	Management Fees	0	57,441	Sch D-1	57,441
13	Group Insurance	(2,268)	65,338	Sch D-1	63,070
14	Pensions	(675)	17,551	Sch D-1	16,876
15	Regulatory Expense	0	2,707	Sch D-1	2,707
16	Insurance Other than Group	(159)	9,484	Sch D-1	9,295
17	Customer Accounting	150	13,809	Sch D-1	13,959
18	Rent	0	0	Sch D-1	0
19	General Office Expense	2,878	(166)	Sch D-1	2,812
20	Miscellaneous	84,990	38,441	Sch D-1	123,341
21	Maintenance - Other	13,817	84,511	Sch D-1	98,328
22					
23	Total O & M Expenses	<u>501,789</u>	<u>280,053</u>		<u>791,842</u>
24					
25	Depreciation	100,767	(21,174)	Sch D-1	79,593
26	Amortization	0	0	Sch D-1	0
27	General Taxes	0	43,523	Sch D-1	43,523
28	Property and Capital Stock	0	984	Sch D-1	984
29	Gross Receipts and Sales	0	(9,696)	Sch D-1	17,699
30	Payroll	27,395	0	Sch D-1	0
31	Miscellaneous	0	0	Sch D-1	0
32	State Income Taxes	7,876	(33,137)	Sch E-1.5	(25,261)
33	Current	16,655	(16,761)	Sch E-1.5	(126)
34	Deferred				
35					
36	Federal Income Taxes				
37	Current	81,825	(220,340)	Sch E-1.5	(138,515)
38	Deferred	44,528	(46,150)	Sch E-1.5	(1,622)
39	Deferred - ITC	0	0	Sch E-1.5	0
40					
41					
42					
43					
44	Total Operating Expenses	<u>780,815</u>	<u>(12,689)</u>		<u>768,117</u>
45					
46	Utility Operating Income	<u>\$122,775</u>	<u>(\$285,341)</u>		<u>(\$162,566)</u>
47					
48					
49					
50					

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

SCHEDULE C-2.1, PAGE 5 OF 5  
Witness Responsible: M.A. Miller, S. A. Miller

DATA: \_X\_ BASE PERIOD \_\_\_\_ FORECASTED PERIOD \_\_\_\_  
TYPE OF FILING: \_\_\_\_ ORIGINAL \_X\_ UPDATED \_\_\_\_ REVISED \_\_\_\_  
WORKPAPER REFERENCE NO(S): SCH D-1 (OWENTON)

Line No.	Major Group Classification	Base Year Revenues & Expenses	Jurisdictional Percent	Base Year Unadjusted Jurisdiction	Jurisdictional Method/Description
2	Operating Revenues	\$901,971		\$901,971	
3	Water Sales	1,619		1,619	
4	Other Operating Revenues	903,352	100.00%	903,352	Not Applicable to Kentucky-American Water Company
5	Operating Expenses				
7	Labor	345,717		345,717	
8	Purchased Water	0		0	
9	Fuel and Power	5,156		5,156	
10	Chemicals	52,173		52,173	
11	Waste Disposal	0		0	
12	Management Fees	0		0	
13	Group Insurance	(2,268)		(2,268)	
14	Pensions	(675)		(675)	
15	Regulatory Expense	0		0	
16	Insurance Other than Group	(158)		(158)	
17	Customer Accounting	150		150	
18	Rents	0		0	
19	General Office Expense	2,978		2,978	
20	Miscellaneous	84,900		84,900	
21	Maintenance - Other	13,817		13,817	
22					
23	Total O & M Expenses	501,789		501,789	
24	Depreciation	100,767		100,767	
25	Amortization	0		0	
26	General Taxes	0		0	
27	Property and Capital Stock	0		0	
28	Gross Receipts and Sales	0		0	
29	Payroll	27,395		27,395	
30	Miscellaneous	0		0	
31	State Income Taxes				
32	Current	10,712		10,712	
33	Deferred	14,061		14,061	
34					
35					
36	Federal Income Taxes				
37	Current	62,117		62,117	
38	Deferred	66,483		66,483	
39	Deferred - ITC	0		0	
40					
41					
42					
43	Total Operating Expenses	783,324		783,324	
44	Utility Operating Income	\$120,255		\$120,255	
45					
46					
47					

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)  
PAGE 1 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 403000 DEPRECIATION EXPENSE													
BASE PERIOD	634,238	637,749	643,832	645,112	727,274	651,136	653,804	655,764	651,133	651,745	653,271	655,481	7,860,539
PRIOR PERIOD	564,391	559,145	479,894	600,612	754,094	614,585	618,182	622,392	624,817	627,568	630,273	916,999	7,612,952
DIFFERENCE	69,847	78,604	163,938	44,500	-26,820	36,551	35,622	33,372	26,316	24,177	22,998	-261,518	247,587
													3.25%
ACCOUNT 404430 AMORT REG ASSET - AFUDC													
BASE PERIOD	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	32,628
PRIOR PERIOD	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	32,628
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													0.00%
ACCOUNT 406000 AMORT UT PLY ACQ ADJUST													
BASE PERIOD	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	21,614
PRIOR PERIOD	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	21,612
DIFFERENCE	0	0	0	0	0	2	0	0	0	0	0	0	2
													0.01%
ACCOUNT 407000 AMORT PROPERTY LOSSES													
BASE PERIOD	83,574	40,714	35,957	35,957	35,957	34,349	34,349	34,349	34,349	34,349	34,349	34,349	472,602
PRIOR PERIOD	54,815	54,815	54,815	54,815	35,957	35,957	35,957	-41,268	35,957	35,957	34,349	35,957	428,083
DIFFERENCE	28,759	-14,101	-18,858	-18,858	0	-1,608	-1,608	75,617	-1,608	-1,608	0	-1,608	44,519
													10.40%
ACCOUNT 408030 OTHER GENERAL TAXES													
BASE PERIOD	10,015	7,811	6,862	6,862	6,862	37,817	-24,016	-27,149	6,862	6,862	40,873	13,830	93,491
PRIOR PERIOD	5,914	5,914	5,914	6,007	5,914	5,914	5,914	5,914	5,914	5,914	5,914	5,914	71,061
DIFFERENCE	4,101	1,897	948	855	948	31,903	-29,930	-33,063	948	948	34,959	7,916	22,430
													31.56%
ACCOUNT 408100 REAL & PERSON PROP TAXES													
BASE PERIOD	195,058	195,058	195,058	523,569	-61,914	212,152	212,152	93,575	212,152	212,152	233,371	195,020	2,417,403
PRIOR PERIOD	180,058	195,058	195,058	195,058	260,058	195,058	195,986	158,737	195,058	195,058	195,058	195,058	2,355,303
DIFFERENCE	15,000	0	0	328,511	-321,972	17,094	16,166	-65,162	17,094	17,094	38,313	-38	62,100
													2.64%
ACCOUNT 408140 FEDERAL UNEMPLOYMENT TAX													
BASE PERIOD	45	24	41	38	9	5,398	752	260	-580	99	187	0	6,273
PRIOR PERIOD	-42	12	133	157	109	3,002	2,116	351	152	200	41	14	6,245
DIFFERENCE	87	12	-92	-119	-100	2,396	-1,364	-91	-732	-101	146	-14	28
													0.45%
ACCOUNT 408160 FICA													
BASE PERIOD	29,262	37,015	28,669	39,110	33,322	36,933	29,864	46,776	32,604	35,400	34,854	38,301	422,110
PRIOR PERIOD	25,830	25,857	25,655	22,491	53,324	18,636	26,249	32,342	27,759	43,512	43,302	29,623	374,580
DIFFERENCE	3,432	11,158	3,014	16,619	-20,002	18,297	3,615	14,434	4,845	-8,112	-8,448	8,678	47,530
													12.69%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
 CASE NO. 2007-00143  
 SCHEDULE C-2.2(a)  
 PAGE 2 OF 20  
 WITNESS RESPONSIBLE: M. MILLER / S. MILLER

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
 THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 408180 STATE UNEMPLOYMENT TAXS													
BASE PERIOD	-359	52	57	22	6,855	1,758	-862	84	163	19	5,956		
PRIOR PERIOD	-33	167	197	-118	4,627	3,070	375	288	66	28	9,384		
DIFFERENCE	-326	-115	-140	140	2,228	-1,312	-1,237	-204	97	-9	-3,428		
													PERCENT CHANGE: -36.53%
ACCOUNT 409100 SIT-CURRENT													
BASE PERIOD	-258,165	194,233	76,053	76,053	-219,105	1,903	-4,621	35,584	20,364	54,174	-18,620	46,905	4,758
PRIOR PERIOD	122,605	-15,411	407,782	108,140	153,082	17,579	17,579	17,579	355,630	102,090	96,363	141,592	1,524,610
DIFFERENCE	-380,770	209,644	-331,729	-32,087	-372,187	-15,676	-22,200	18,005	-335,266	-47,916	-114,983	-94,687	-1,519,852
													PERCENT CHANGE: -99.69%
ACCOUNT 409110 SIT-ADJUST PRIOR YEARS													
BASE PERIOD	0	0	0	-368,236	0	0	0	0	0	0	0	0	-368,236
PRIOR PERIOD	0	0	0	0	-363,207	0	0	0	0	0	0	0	-376,946
DIFFERENCE	0	0	0	368,236	363,207	0	0	0	0	0	0	0	8,710
													PERCENT CHANGE: -2.31%
ACCOUNT 409150 FIT-CURRENT													
BASE PERIOD	-1,181,403	715,563	354,377	1,489,377	-1,527,637	8,848	-21,489	185,076	106,841	284,231	230,696	419,580	1,064,060
PRIOR PERIOD	590,063	-178,380	1,966,670	410,056	-928,833	70,986	70,986	77,986	1,738,280	487,810	495,941	680,242	5,481,807
DIFFERENCE	-1,771,466	893,943	-1,612,293	1,079,321	-598,804	-62,138	-92,475	107,090	-1,631,439	-203,579	-265,245	-260,662	-4,417,747
													PERCENT CHANGE: -80.59%
ACCOUNT 409160 FIT-ADJUST PRIOR YEARS													
BASE PERIOD	0	0	0	-1,003,204	0	0	0	0	0	0	0	0	-1,003,204
PRIOR PERIOD	0	0	0	0	-582,865	0	0	0	0	0	0	88,115	-548,227
DIFFERENCE	0	0	0	1,003,204	582,865	0	0	0	0	0	0	-88,115	-454,977
													PERCENT CHANGE: 82.99%
ACCOUNT 409210 SIT-OTH INC & DED-REG													
BASE PERIOD	-2,531	209	-2,083	-2,083	-5,513	-4,409	981	-552	6,671	-1,010	1,005	-965	-7,749
PRIOR PERIOD	-2,531	-603	-353	1,547	-22,589	-7,326	-7,326	-7,326	13,645	-2,083	-618	-7,922	-43,485
DIFFERENCE	0	812	-1,730	-3,630	17,076	2,917	8,307	6,774	-6,974	1,073	1,623	6,957	35,736
													PERCENT CHANGE: -82.18%
ACCOUNT 409220 FIT-OTH INC & DED-REG													
BASE PERIOD	0	1,046	-10,415	-10,415	-27,562	-20,503	4,561	-4,939	35,001	-5,301	15,211	-8,636	-31,952
PRIOR PERIOD	-12,655	-3,015	-1,765	7,733	-112,944	-31,079	-31,079	-31,079	51,570	-10,417	-3,087	-39,609	-217,426
DIFFERENCE	12,655	4,061	8,650	-18,148	85,382	10,576	35,640	26,140	-16,569	5,116	18,298	30,973	185,474
													PERCENT CHANGE: -85.30%
ACCOUNT 410400 DEF SIT-REG ASSET/LIAB													
BASE PERIOD	973	973	973	973	973	1,430	1,430	1,930	1,930	1,930	1,930	-721	14,724
PRIOR PERIOD	3,173	3,173	3,173	3,173	3,173	3,173	3,173	3,173	3,173	3,173	3,173	-12,227	22,676
DIFFERENCE	-2,200	-2,200	-2,200	-2,200	-2,200	-1,743	-1,743	-1,243	-1,243	-1,243	-1,243	11,506	-7,952
													PERCENT CHANGE: -35.07%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

DATA: X BASE PERIOD FORECASTED PERIOD SCHEDULE C-2.2(a)  
 TYPE OF FILING: ORIGINAL X UPDATED REVISED PAGE 3 OF 20  
 WORKPAPER REFERENCE NO(S): M. MILLER / S. MILLER  
 WITNESS RESPONSIBLE:

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 410600 DEF SIT-OTHER													
BASE PERIOD	325,062	-118,354	-41,954	-19,366	562,919	-3,358	-4,230	17,630	11,952	25,369	39,705	49,762	845,117
PRIOR PERIOD	33,252	123,561	-294,278	-149,310	859,418	16,792	18,547	12,159	-309,493	-104,022	-35,438	-112,839	58,369
DIFFERENCE	291,810	-241,935	252,324	129,924	-296,499	-20,150	-22,777	5,471	321,445	129,391	75,143	162,601	786,748
													1347.89%
ACCOUNT 410650 DEF SIT-CURRENT													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	-15,311	0	0	0	0	0	0	0	-15,311
DIFFERENCE	0	0	0	0	15,311	0	0	0	0	0	0	0	15,311
													-100.00%
ACCOUNT 410700 DEF FIT-REG ASSET/LIAB													
BASE PERIOD	12,216	12,216	12,216	12,216	12,216	13,993	13,993	13,494	13,494	13,494	13,494	16,146	159,188
PRIOR PERIOD	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	6,005	49,491	115,546
DIFFERENCE	6,211	6,211	6,211	6,211	6,211	7,988	7,988	7,489	7,489	7,489	7,489	-33,345	43,642
													37.77%
ACCOUNT 410900 DEF FIT-OTHER													
BASE PERIOD	1,454,216	-297,038	-169,090	-170,837	1,239,443	0	0	0	0	0	0	0	2,056,694
PRIOR PERIOD	-44,893	432,782	-1,563,688	-127,883	841,282	85,815	93,001	66,840	-1,530,054	-478,881	-235,906	-507,302	-2,968,887
DIFFERENCE	1,499,109	-729,820	1,394,598	-42,954	398,161	-85,815	-93,001	-66,840	1,530,054	478,881	235,906	507,302	5,025,581
													-169.27%
ACCOUNT 410950 DEF FIT-CURRENT													
BASE PERIOD	0	0	0	0	0	-14,767	-18,315	62,097	39,711	84,303	22,375	98,887	274,291
PRIOR PERIOD	0	0	0	0	-212,233	0	0	0	0	0	0	0	-212,233
DIFFERENCE	0	0	0	0	212,233	-14,767	-18,315	62,097	39,711	84,303	22,375	98,887	486,524
													-229.24%
ACCOUNT 412210 ITC RESTORED- 3%													
BASE PERIOD	-638	-638	-638	-638	-638	-638	-638	-638	-638	-638	-638	-638	-7,656
PRIOR PERIOD	-719	-719	-719	-719	-719	-719	-719	-719	-719	-719	-719	-149	-8,058
DIFFERENCE	81	81	81	81	81	81	81	81	81	81	81	-489	402
													-4.99%
ACCOUNT 412220 ITC RESTORED- 4%													
BASE PERIOD	-525	-525	-525	-525	-525	-525	-525	-525	-525	-525	-525	-525	-6,300
PRIOR PERIOD	-592	-592	-592	-592	-592	-592	-592	-592	-592	-592	-592	-87	-6,599
DIFFERENCE	67	67	67	67	67	67	67	67	67	67	67	-438	299
													-4.53%
ACCOUNT 412230 ITC RESTORED-10%													
BASE PERIOD	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-70,836
PRIOR PERIOD	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-6,655	-1,394	-74,599
DIFFERENCE	752	752	752	752	752	752	752	752	752	752	752	4,509	3,763
													-5.04%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)  
SCHEDULE C-2.2(a)  
PAGE 4 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

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

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 415100													
BASE PERIOD	M&J REVENUES-OUTSIDE												
	-137,356	-121,629	-140,728	-220,525	-167,971	-2,763	-56,095	-40,894	-157,716	-8,487	-14,657	-3,414	-1,072,235
PRIOR PERIOD	-165,624	-169,360	-158,659	-143,908	-159,138	-145,330	-149,515	-151,608	-162,312	-153,508	-131,823	-157,301	-1,848,086
DIFFERENCE	28,268	47,731	17,931	-76,617	-8,833	142,567	93,420	110,714	4,596	145,021	117,166	153,887	775,851
	M&J REVENUES-INSIDE												PERCENT CHANGE: -41.98%
ACCOUNT 415110	0	0	-8,880	0	-699	-2,875	0	0	-1,666	0	0	0	-14,120
BASE PERIOD	0	0	0	0	-9,475	0	0	0	0	-10,802	0	0	-30,277
PRIOR PERIOD	0	0	-8,880	0	8,776	-2,875	0	0	-1,666	10,802	0	0	6,157
DIFFERENCE													PERCENT CHANGE: -30.36%
ACCOUNT 416100													
BASE PERIOD	M&J EXPENSES-OUTSIDE												
	8,763	12,191	16,498	52,725	22,353	23,398	-2,997	8,801	3,488	3,475	12,689	22,002	183,386
PRIOR PERIOD	30,808	8,053	11,754	8,556	9,481	23,471	10,592	12,319	8,950	25,519	12,008	26,741	188,252
DIFFERENCE	-22,045	4,138	4,744	44,169	12,872	-73	-13,589	-3,518	-5,462	-22,044	681	-4,739	-4,866
	M&J EXPENSES-INSIDE												PERCENT CHANGE: -2.58%
ACCOUNT 416110	126,775	160,592	143,748	157,195	200,751	2,783	26,122	4,844	3,374	8,475	4,848	7,497	847,004
BASE PERIOD	131,157	143,785	118,877	133,909	160,069	146,028	101,976	159,031	117,231	168,269	162,414	114,166	1,656,912
PRIOR PERIOD	-4,382	16,807	24,871	23,286	40,682	-143,245	-75,854	-154,187	-113,857	-159,794	-157,566	-106,669	-809,908
DIFFERENCE													PERCENT CHANGE: -48.88%
ACCOUNT 417100	NON-UT OPER-OUT-REVENUES												
BASE PERIOD	0	0	0	0	0	0	0	-3,444	0	0	0	0	-3,444
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE													PERCENT CHANGE: #Div/0!
ACCOUNT 419510	OTHER INTEREST INCOME-IN												
BASE PERIOD	0	0	0	0	-2,213	-1,569	-743	-120	-45	-256	-124,386	0	-129,332
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE													PERCENT CHANGE: -129.332
ACCOUNT 420100	AFUC - EQUITY												
BASE PERIOD	-17,934	-22,025	-16,199	-14,151	-15,815	-37,151	-44,816	-48,288	-59,334	-69,232	-59,493	-76,000	-480,438
PRIOR PERIOD	-29,502	-32,650	-37,832	-45,792	-45,571	-44,243	-31,089	-29,588	-24,926	-19,284	-19,783	-18,646	-378,906
DIFFERENCE	11,568	10,625	21,633	31,641	29,756	7,092	-13,727	-18,700	-34,408	-49,948	-39,710	-57,354	-101,532
	AFUC - DEBT												PERCENT CHANGE: 26.80%
ACCOUNT 420210	-8,139	-8,983	-7,356	-6,426	-2,262	-16,870	-30,352	-21,928	-26,942	-31,432	-27,011	-34,503	-212,204
BASE PERIOD	-12,033	-13,316	-15,430	-18,676	-19,504	-18,902	-13,628	-13,028	-11,122	-8,864	-9,207	-8,601	-162,311
PRIOR PERIOD	3,894	4,333	8,074	12,250	17,242	2,032	-6,724	-8,900	-15,820	-22,568	-17,804	-25,902	-49,893
DIFFERENCE													PERCENT CHANGE: 30.74%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

DATA: X BASE PERIOD FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL X UPDATED REVISED  
WORKPAPER REFERENCE NO(S):  
SCHEDULE C-2.2(a)  
PAGE 5 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 425100 AMORT UT PLT ACQ ADJUST													
BASE PERIOD	29	29	29	29	29	29	29	29	29	29	29	29	348
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	-354
DIFFERENCE	29	29	29	29	29	29	29	29	29	29	29	29	702
													PERCENT CHANGE: -198.31%
ACCOUNT 425300 AMORT PREFERRED STOCK EXP													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	64	64	64	64	64	64	64	64	64	64	64	64	768
DIFFERENCE	-64	-64	-64	-64	-64	-64	-64	-64	-64	-64	-64	-64	-768
													PERCENT CHANGE: -100.00%
ACCOUNT 426100 DONATIONS													
BASE PERIOD	4,493	5,387	4,176	13,531	3,779	32,250	10,628	18,058	20,620	11,125	44,735	5,375	174,157
PRIOR PERIOD	7,162	15,790	4,315	4,727	6,020	26,691	5,030	14,230	8,745	21,289	43,385	4,575	161,959
DIFFERENCE	-2,669	-10,403	-139	8,804	-2,241	5,559	5,598	3,828	11,875	-10,164	1,350	800	12,198
													PERCENT CHANGE: 7.53%
ACCOUNT 426160 OTHER LOBBYING EXPENSES													
BASE PERIOD	0	0	0	0	0	0	0	6,238	0	0	0	0	6,238
PRIOR PERIOD	5,036	6,523	0	19,574	2,500	4,277	4,025	3,865	9,943	4,165	0	0	59,908
DIFFERENCE	-5,036	-6,523	0	-19,574	-2,500	-4,277	-4,025	2,373	-9,943	-4,165	0	0	-53,670
													PERCENT CHANGE: -89.59%
ACCOUNT 426200 OTHER INCOME DEDUCTIONS													
BASE PERIOD	6,395	4,392	1,737	848	1,150	52,754	0	2,850	2,715	5,280	21,705	85	99,911
PRIOR PERIOD	75	250	1,622	130	250	48,317	5,500	150	92	1,000	27,186	150	84,722
DIFFERENCE	6,320	4,142	115	718	900	4,437	-5,500	2,700	2,623	4,280	-5,481	-65	15,189
													PERCENT CHANGE: 17.93%
ACCOUNT 427100 INTEREST LTD-OUT-REG													
BASE PERIOD	137,713	137,713	137,713	137,713	136,081	137,713	137,713	137,713	137,713	137,713	137,713	137,713	1,650,924
PRIOR PERIOD	168,833	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	1,683,676
DIFFERENCE	-31,120	0	0	0	-1,632	0	0	0	0	0	0	0	-32,752
													PERCENT CHANGE: -1.95%
ACCOUNT 427120 INTEREST LTD - INSIDE													
BASE PERIOD	257,154	257,154	257,154	257,154	251,541	257,154	257,154	256,563	239,407	239,407	171,607	126,407	2,827,856
PRIOR PERIOD	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	257,154	3,085,848
DIFFERENCE	0	0	0	0	-5,613	0	0	-591	-17,747	-17,747	-85,547	-130,747	-257,992
													PERCENT CHANGE: -8.36%
ACCOUNT 428000 AMORT DEBT DISCOUNT & EXP													
BASE PERIOD	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	5,955	5,955	72,000
PRIOR PERIOD	6,549	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	6,009	72,648
DIFFERENCE	-540	0	0	0	0	0	0	0	0	0	-54	-54	-648
													PERCENT CHANGE: -0.89%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.



KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)  
SCHEDULE C-2.2(a)  
PAGE 6 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

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

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 431200 OTHER INTEREST EXPENSE													
BASE PERIOD	0	0	1,599	0	2,457	0	61,105	0	0	-38,175	0	0	26,986
PRIOR PERIOD	55	541	367	0	0	0	0	16	23	0	6	0	1,008
DIFFERENCE	-55	-541	1,232	0	2,457	0	61,105	-16	-23	-38,175	-6	0	25,978
													PERCENT CHANGE: 2577.18%
ACCOUNT 433100 INTEREST ON BANK DEBT													
BASE PERIOD	31,664	32,354	31,522	31,985	37,878	35,471	36,762	53,951	86,160	78,659	260,062	197,241	913,709
PRIOR PERIOD	6,211	22,700	34,071	25,667	37,166	46,982	28,455	32,056	33,009	24,381	43,051	35,358	369,107
DIFFERENCE	25,453	9,654	-2,549	6,318	712	-11,511	8,307	21,895	53,151	54,278	217,011	161,883	544,602
													PERCENT CHANGE: 147.55%
ACCOUNT 437100 DIV DEC PREF STK-OUTSIDE													
BASE PERIOD	38,325	38,325	38,325	38,325	37,219	38,320	38,320	38,323	38,323	38,323	38,323	38,323	458,774
PRIOR PERIOD	39,002	39,934	39,002	31,621	38,331	38,331	38,331	38,320	38,325	38,325	38,325	38,325	456,172
DIFFERENCE	-677	-1,609	-677	6,704	-1,112	-11	-11	1	-2	-2	-2	-2	2,602
													PERCENT CHANGE: 0.57%
ACCOUNT 438200 DIV DEC COMMON STK - IN													
BASE PERIOD	0	689,652	0	0	1,253,913	0	0	971,782	0	0	235,109	0	3,150,456
PRIOR PERIOD	0	0	0	0	830,717	0	0	0	0	0	62,696	0	893,413
DIFFERENCE	0	689,652	0	0	423,196	0	0	971,782	0	0	172,413	0	2,257,043
													PERCENT CHANGE: 252.63%
ACCOUNT 461000 DOMESTIC SEWER SERV BILLED													
BASE PERIOD	-25,851	-19,087	-29,247	-23,227	-24,047	-25,648	-23,935	-24,958	-26,488	-23,781	-26,821	-26,223	-299,313
PRIOR PERIOD	-3,844	-2,196	-40,627	-39,463	-20,359	-28,191	-26,831	-192	-27,502	-25,867	-24,443	-24,499	-254,314
DIFFERENCE	-22,007	-16,891	11,380	6,236	-3,688	2,543	2,896	-24,466	1,014	2,086	-2,378	-1,724	-44,999
													PERCENT CHANGE: 17.69%
ACCOUNT 461100 RES SALES BILLED METERED													
BASE PERIOD	-2,402,430	-2,746,802	-2,011,655	-2,290,126	-1,931,832	-2,098,466	-1,962,340	-2,112,863	-2,051,050	-2,076,381	-2,738,641	-2,615,243	-27,037,829
PRIOR PERIOD	-2,498,965	-2,890,036	-2,196,903	-2,155,269	-1,438,076	-2,624,359	-4,957,111	-2,458,341	-1,560,317	-2,763,361	-2,297,843	-2,218,509	-27,059,090
DIFFERENCE	96,535	143,234	185,248	-134,857	-493,756	525,893	-5,229	345,478	-490,733	686,980	-440,798	-396,734	21,261
													PERCENT CHANGE: -0.08%
ACCOUNT 461110 RES SALES UNBILL METERED													
BASE PERIOD	56,091	-196,074	144,356	4,773	38,525	-2,085	66,363	4,419	50,887	-202,658	-64,488	-71,109	-171,000
PRIOR PERIOD	-127,011	621,389	-137,124	-231,333	-560,524	525,937	21,769	560,287	-458,332	931,520	-282,753	15,306	879,141
DIFFERENCE	183,102	-817,463	281,480	236,106	599,049	-528,022	44,594	-555,868	509,209	-1,134,178	218,265	-86,415	-1,050,141
													PERCENT CHANGE: -119.45%
ACCOUNT 461130 DOMESTIC SEWER SERV UNBILLED													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	-12,600	12,600	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	12,600	-12,600	0	0	0	0	0	0	0	0	0	0
													#Num!

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)

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WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 461200													
CON SALES BILLED METERED													
BASE PERIOD	-1,093,076	-1,247,024	-966,022	-999,070	-858,917	-877,125	-888,793	-914,952	-945,236	-922,720	-1,154,404	-1,166,358	-12,033,697
PRIOR PERIOD	-1,162,434	-1,468,753	-1,026,936	-1,023,776	-624,025	-1,128,492	-790,225	-1,099,271	-764,026	-1,092,504	-1,013,956	-1,090,423	-12,284,821
DIFFERENCE	69,358	221,729	60,914	24,706	-234,892	251,367	-98,568	184,319	-181,210	169,784	-140,448	-75,935	251,124
													PERCENT CHANGE: -2.04%
ACCOUNT 461210													
CON SALES UNBILL METERED													
BASE PERIOD	35,787	-139,563	106,092	1,788	-78,702	130,334	46,367	-68,612	32,266	-98,636	12,360	-108,596	-129,115
PRIOR PERIOD	-78,766	265,915	-11,490	-25,115	-239,326	289,615	-28,930	174,666	-147,938	262,844	-106,424	64,606	419,657
DIFFERENCE	114,553	-405,478	117,582	26,903	160,624	-159,281	75,297	-243,278	180,204	-361,480	118,784	-173,202	-548,772
													PERCENT CHANGE: -130.77%
ACCOUNT 461300													
IND SALES BILLED METERED													
BASE PERIOD	-121,161	-153,135	-99,279	-113,226	-101,056	-97,741	-117,600	-103,476	-140,683	-120,965	-124,489	-133,395	-1,426,206
PRIOR PERIOD	-151,558	-168,804	-167,238	-127,751	-98,762	-135,440	-105,251	-114,228	-117,221	-111,577	-128,151	-144,823	-1,570,804
DIFFERENCE	30,397	15,669	67,959	14,525	-2,294	37,699	-12,349	10,752	-23,462	-9,388	3,662	11,428	144,598
													PERCENT CHANGE: -9.21%
ACCOUNT 461310													
IND SALES UNBILL METERED													
BASE PERIOD	5,067	-20,162	9,556	-620	11,178	7,072	7,491	-569	-10,078	3,195	-4,731	4,982	12,381
PRIOR PERIOD	-16,849	13,021	23,796	14,498	-46,540	31,600	-27,176	59,182	-59,205	86,584	-26,482	-2,210	50,219
DIFFERENCE	21,916	-33,183	-14,240	-15,118	57,718	-24,528	34,667	-59,751	49,127	-83,389	21,751	7,192	-37,838
													PERCENT CHANGE: -75.35%
ACCOUNT 461400													
MISC SALES BILLED METERED													
BASE PERIOD	-16,623	5,535	-2,835	-91	-822	-195	-41	25	-516	0	-2,037	0	-17,600
PRIOR PERIOD	24	0	-1,760	0	2	5	5	-4,299	-517	196	171	-237	-6,410
DIFFERENCE	-16,647	5,535	-1,075	-91	-824	-200	-46	4,324	517	-712	-2,208	237	-11,190
													PERCENT CHANGE: 174.57%
ACCOUNT 462000													
PRIV FIR PROT SER BILLED													
BASE PERIOD	-85,077	-88,087	-90,127	-89,790	-94,103	-90,185	-100,353	-93,425	-94,387	-92,667	-93,018	-91,050	-1,102,269
PRIOR PERIOD	-81,218	-83,378	-81,566	-83,033	-87,960	-84,946	-84,191	-84,583	-88,492	-86,828	-87,221	-88,604	-1,022,020
DIFFERENCE	-3,859	-4,709	-8,561	-6,757	-6,143	-5,239	-16,162	-8,842	-5,895	-5,839	-5,797	-2,446	-80,249
													PERCENT CHANGE: 7.85%
ACCOUNT 462100													
PRIV FIR PROT SER UNBILL													
BASE PERIOD	11,081	-16,089	12,066	-12,043	2,514	195	-813	897	94	-3,223	-1,357	4,702	-1,976
PRIOR PERIOD	0	0	0	0	0	-358	-36	394	-4,989	13,621	-26,469	19,814	1,977
DIFFERENCE	11,081	-16,089	12,066	-12,043	2,514	553	-777	503	5,083	-16,844	25,112	-15,112	-3,953
													PERCENT CHANGE: -199.95%
ACCOUNT 462210													
INDUSTRIAL WASTE SERVICE													
BASE PERIOD	-1,313	-6,759	-3,083	-2,193	-2,908	-2,174	-3,328	-1,979	-2,781	-3,056	-3,304	-2,786	-35,664
PRIOR PERIOD	-195	-105	-140	-296	0	-239	-462	-856	-1,180	-1,341	-1,078	-2,063	-7,955
DIFFERENCE	-1,118	-6,654	-2,943	-1,897	-2,908	-1,935	-2,866	-1,123	-1,601	-1,715	-2,226	-723	-27,709
													PERCENT CHANGE: 348.32%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)

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WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 463000 PUB FIRE PROT SER BILLED													
BASE PERIOD	-182,010	-181,639	-182,108	-182,104	-183,777	-183,386	-183,620	-183,933	-183,930	-183,894	-184,145	-184,083	-2,198,629
PRIOR PERIOD	-176,659	-177,494	-177,494	-182,126	-178,501	-178,250	-189,633	-173,313	-180,300	-184,568	-180,335	-184,337	-2,163,010
DIFFERENCE	-5,351	-4,145	-4,614	22	-5,276	-5,136	6,013	-10,620	-3,630	674	-3,810	254	-35,619
													PERCENT CHANGE: 1.65%
ACCOUNT 463100 PUB FIRE PROT SER UNBILL													
BASE PERIOD	19,329	-43,523	30,234	-30,403	6,242	0	0	0	0	0	-6,040	6,040	-18,121
PRIOR PERIOD	0	0	0	0	0	-5,201	5,201	42,685	-12,483	42,685	-30,202	18,121	18,121
DIFFERENCE	19,329	-43,523	30,234	-30,403	6,242	5,201	-5,201	-12,483	12,483	-42,685	24,162	-12,081	-36,242
													PERCENT CHANGE: -200.00%
ACCOUNT 463300 PUB AUTH SEWER SERV BILLED													
BASE PERIOD	410	0	0	0	0	0	0	0	0	0	0	0	410
PRIOR PERIOD	0	-39	-32	-30	0	-66	-257	0	0	0	0	0	-444
DIFFERENCE	410	39	32	30	0	66	257	0	0	0	0	0	854
													PERCENT CHANGE: -192.34%
ACCOUNT 464200 PUB AUTH SLS BILLED METRD													
BASE PERIOD	-367,278	-343,041	-326,784	-274,725	-251,019	-227,882	-238,605	-246,204	-277,214	-268,406	-379,656	-373,229	-3,574,073
PRIOR PERIOD	-366,769	-514,951	-393,807	-297,986	-239,913	-327,522	-234,031	-253,214	-261,403	-255,153	-298,897	-372,159	-3,815,805
DIFFERENCE	-509	171,910	67,023	23,261	-11,136	99,640	-4,574	7,010	-15,811	-13,253	-80,759	-1,070	241,732
													PERCENT CHANGE: -6.34%
ACCOUNT 464210 PUB AUTH SLS UNBILL METRD													
BASE PERIOD	63,705	-41,252	-75,758	39,466	-78,914	123,868	2,459	9,985	-42,358	-14,219	42,087	-106,009	-76,940
PRIOR PERIOD	-63,262	105,758	-44,519	-53,055	-17,188	257,040	-20,839	2,770	-126,946	103,691	27,910	-5,687	165,673
DIFFERENCE	126,967	-147,010	-31,239	92,521	-61,726	-133,172	23,298	7,215	84,588	-117,910	14,177	-100,322	-242,613
													PERCENT CHANGE: -146.44%
ACCOUNT 466000 SALES FOR RESALE BILLED													
BASE PERIOD	-112,742	-121,362	-90,150	-89,316	-88,358	-85,534	-96,941	-78,493	-90,744	-89,301	-178,769	-121,822	-1,243,532
PRIOR PERIOD	-116,101	-131,615	-96,301	-73,826	-68,028	-72,745	-81,015	-76,699	-84,545	-84,740	-104,967	-102,753	-1,093,335
DIFFERENCE	3,359	10,253	6,151	-15,490	-20,330	-12,789	-15,926	-1,794	-6,199	-4,561	-73,802	-19,069	-150,197
													PERCENT CHANGE: 13.74%
ACCOUNT 466100 SALES FOR RESALE UNBILL													
BASE PERIOD	3,230	-14,200	10,794	-26,085	9,525	19,133	16,853	-2,593	-1,800	773	-14,747	-47,376	-46,493
PRIOR PERIOD	-512	33,276	15,504	-15,133	31,236	-35,015	-5,952	11,766	-4,728	24,108	-13,294	16,395	57,651
DIFFERENCE	3,742	-47,476	-4,710	-10,952	-21,711	54,148	22,805	-14,359	2,928	-23,335	-1,453	-63,771	-104,144
													PERCENT CHANGE: -180.65%
ACCOUNT 471100 RECONNECTION CHARGES													
BASE PERIOD	-14,284	-18,540	-17,191	-17,582	-16,800	-16,696	-19,048	-20,446	-20,932	-18,838	-38,702	-50,253	-269,312
PRIOR PERIOD	-11,467	-21,877	-18,528	-19,082	-13,338	-21,255	-11,859	-23,814	-13,818	-18,550	-17,059	-19,333	-209,980
DIFFERENCE	-2,817	3,337	1,337	1,500	-3,462	4,559	-7,189	3,368	-7,114	-288	-21,643	-30,920	-59,332
													PERCENT CHANGE: 28.26%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEMULE C-2.2(a)  
PAGE 9 OF 20

WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 471200 OTHER MISC SERV REVENUES													
BASE PERIOD	-65,274	-83,669	-56,877	-54,965	-41,256	-43,013	-42,469	-46,271	-49,206	-46,127	-62,271	-63,914	-655,312
PRIOR PERIOD	-69,200	-94,718	-52,308	-52,451	-34,497	-58,024	-45,813	-56,784	-36,931	-63,718	-67,527	-58,957	-690,928
DIFFERENCE	3,926	11,049	-4,569	-2,514	-6,759	15,011	3,344	10,513	-12,275	17,591	5,256	-4,957	35,616
													-5.15%
ACCOUNT 472000 RENTS FROM WATER PROPERTY													
BASE PERIOD	-10,624	-12,303	-11,560	-8,892	-8,892	-7,303	-7,303	-7,303	-18,658	-8,496	-9,256	-5,835	-116,425
PRIOR PERIOD	-5,303	-5,303	-5,303	-5,303	-17,303	-7,303	-7,303	-7,303	-7,303	-15,817	-12,320	-5,303	-101,167
DIFFERENCE	-5,321	-7,000	-6,257	-3,589	8,411	0	0	0	-11,355	7,321	3,064	-532	-15,258
													15.08%
ACCOUNT 474100 BILL & COLL SERV FOR OTH													
BASE PERIOD	-71,876	-86,024	-73,058	-80,729	-78,103	-78,121	-78,996	-70,945	-94,387	-78,274	-80,913	-81,063	-952,489
PRIOR PERIOD	-72,064	-71,838	-71,135	-74,900	-73,475	-73,030	-77,428	-64,549	-78,216	-71,764	-87,665	-62,854	-878,918
DIFFERENCE	188	-14,186	-1,923	-5,829	-4,628	-5,091	-1,568	-6,396	-16,171	-6,510	6,752	-18,209	-73,571
													8.37%
ACCOUNT 474300 MISCELLANEOUS													
BASE PERIOD	823	324	184	7,631	-768	-950	700	-1,495	-1,495	121	0	0	5,075
PRIOR PERIOD	-1,919	-1,530	-1,490	-1,207	-763	-722	1,244	-917	-454	119	200	0	-7,439
DIFFERENCE	2,742	1,854	1,674	8,838	-5	-228	-544	-578	-1,041	2	-200	0	12,514
													-168.22%
ACCOUNT 602000 PURCHASED WATER													
BASE PERIOD	53,614	37,545	74,118	41,358	38,130	37,627	10,113	31,902	41,082	23,401	62,563	32,362	483,815
PRIOR PERIOD	35,320	43,583	56,898	33,080	31,020	40,516	27,894	38,693	41,346	47,904	34,563	30,946	461,763
DIFFERENCE	18,294	-6,038	17,220	8,278	7,110	-2,889	-17,781	-6,791	-264	-24,503	28,000	1,416	22,052
													4.78%
ACCOUNT 603100 MISCELLANEOUS SS EXPENSES													
BASE PERIOD	10,817	8,911	10,246	9,661	9,672	16,482	2,209	8,850	6,455	6,824	10,155	3,560	103,842
PRIOR PERIOD	7,191	19,453	21,196	19,507	21,683	6,760	10,409	46,815	10,583	26,506	-47,097	7,922	150,938
DIFFERENCE	3,626	-10,542	-10,950	-9,846	-12,021	9,722	-8,200	-37,965	-4,128	-19,682	57,252	-4,362	-47,096
													-31.20%
ACCOUNT 610000 SS ORNRY MAINT SUPR & ENG													
BASE PERIOD	30,482	-15,273	32,417	145,189	45,957	74,305	-109,778	86,839	76,369	112,777	75,418	-64,212	490,490
PRIOR PERIOD	21,179	51,162	25,509	128,309	39,434	-65,003	28,357	69,934	48,466	-122,987	106,475	30,015	360,850
DIFFERENCE	9,303	-66,435	6,908	16,880	6,523	139,308	-138,135	16,905	27,903	235,764	-31,057	-94,227	129,640
													35.93%
ACCOUNT 611100 OR MV SS STRUCT & IMP MAT													
BASE PERIOD	4,457	7,114	5,143	12,652	4,777	12,223	1,996	8,682	3,427	3,126	3,690	3,136	70,423
PRIOR PERIOD	9,984	6,542	4,452	4,641	12,429	5,097	9,724	3,840	8,693	7,078	5,460	3,742	81,682
DIFFERENCE	-5,527	572	691	8,011	-7,652	7,126	-7,728	4,842	-5,266	-3,952	-1,770	-606	-11,259
													-13.78%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

SCHEDULE C-2.2(a)  
PAGE 10 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

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

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 613120 AMORT DEF EXP LAK RIV & OTH													
BASE PERIOD	967	483	483	483	483	483	483	483	483	483	483	483	6,280
PRIOR PERIOD	1,442	1,442	1,442	1,442	1,101	995	502	402	374	483	483	483	10,591
DIFFERENCE	-475	-959	-959	-959	-618	-512	-19	81	109	0	0	0	-4,311
													PERCENT CHANGE: -40.70%
ACCOUNT 614120 AMORT DEF EXP WELLS & SPR													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	71	-245	119	159	706	-1,449	0	0	0	0	0	0	-639
DIFFERENCE	-71	245	-119	-159	-706	1,449	0	0	0	0	0	0	639
													PERCENT CHANGE: -100.00%
ACCOUNT 622100 POWER PRODUCTION EXP.													
BASE PERIOD	0	0	0	0	1,975	0	0	0	0	0	0	0	1,975
PRIOR PERIOD	8,001	-17,050	-841	9,513	-60,626	0	0	4,120	0	583	0	0	-56,300
DIFFERENCE	-8,001	17,050	841	-9,513	62,601	0	0	-4,120	0	-583	0	0	58,275
													PERCENT CHANGE: -103.51%
ACCOUNT 623110 POWER PURCH FOR PUMP ELEC													
BASE PERIOD	18,047	18,664	15,824	28,757	22,535	15,770	28,692	17,887	20,530	22,458	16,572	13,210	238,946
PRIOR PERIOD	18,665	25,735	17,407	14,674	13,749	42,603	4,632	33,196	19,526	11,628	29,511	9,827	241,153
DIFFERENCE	-618	-7,071	-1,583	14,083	8,786	-26,833	24,060	-15,309	1,004	10,830	-12,939	3,383	-2,207
													PERCENT CHANGE: -0.92%
ACCOUNT 623210 FUEL PURCH FOR PUMP OTHER													
BASE PERIOD	259,976	344,917	111,226	186,208	223,455	70,536	175,004	181,514	141,335	257,972	311,917	244,219	2,508,279
PRIOR PERIOD	223,666	297,560	270,993	209,853	216,852	200,913	175,045	128,786	148,352	134,618	203,353	259,997	2,469,988
DIFFERENCE	36,310	47,357	-159,767	-23,645	6,603	-130,377	-41	52,728	-7,017	123,354	108,564	-15,778	38,291
													PERCENT CHANGE: 1.55%
ACCOUNT 624100 PUMPING EXPENSE													
BASE PERIOD	0	0	0	0	12	0	0	87	683	461	0	0	1,243
PRIOR PERIOD	1,251	683	579	475	2,338	-4,252	8	-34	15	-60	0	0	1,003
DIFFERENCE	-1,251	-683	-579	-475	-2,326	4,252	-8	121	668	521	0	0	240
													PERCENT CHANGE: 23.93%
ACCOUNT 624200 PUMPING LABOR ELECTRIC													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	139	139
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	139	139
													PERCENT CHANGE: #Div/0!
ACCOUNT 624500 PUMPING EXPENSES ELECTRIC													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	10	-36	160	-120	254	-147	0	55	0	0	0	0	176
DIFFERENCE	-10	36	-160	120	-254	147	0	-55	0	0	0	0	-176
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)  
PAGE 11 OF 20

WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 626500 MISC PUMPING EXP ELECTRIC													
BASE PERIOD	0	33	96	88	-182	0	287	-233	-46	255	-60	1,696	1,934
PRIOR PERIOD	103	40	102	16	240	-127	1	-12	0	0	659	0	1,022
DIFFERENCE	-103	-7	-6	72	-422	127	286	-221	-46	255	-719	1,696	912
												PERCENT CHANGE:	89.24%
ACCOUNT 630200 OR NW PUMP SUP & ENG ELEC													
BASE PERIOD	3,584	7,590	4,724	5,816	4,635	4,036	7,022	4,742	5,695	4,132	3,511	5,834	61,321
PRIOR PERIOD	382	3,595	3,130	5,181	4,139	6,008	5,156	4,211	4,303	7,600	3,430	4,467	51,602
DIFFERENCE	3,202	3,995	1,594	635	496	-1,972	1,866	531	1,392	-3,468	81	1,367	9,719
												PERCENT CHANGE:	18.83%
ACCOUNT 633200 OR NW PUMP EQPT MAINT ELEC													
BASE PERIOD	13,622	7,205	5,581	3,744	2,697	6,576	8,449	5,566	3,650	1,696	4,910	2,168	65,864
PRIOR PERIOD	7,646	9,895	1,625	6,630	12,515	2,314	3,179	9,161	-875	3,708	5,168	5,823	66,789
DIFFERENCE	5,976	-2,690	3,956	-2,886	-9,818	4,262	5,270	-3,595	4,525	-2,012	-258	-3,655	-925
												PERCENT CHANGE:	-1.38%
ACCOUNT 640000 WT OPERATION SUPERV & ENG													
BASE PERIOD	41,596	59,791	41,079	40,946	41,184	40,713	59,191	43,060	47,292	44,225	48,169	72,297	579,543
PRIOR PERIOD	32,233	32,449	30,568	26,195	33,561	53,385	35,827	35,846	37,499	57,875	41,340	41,333	458,111
DIFFERENCE	9,363	27,342	10,511	14,751	7,623	-12,672	23,364	7,214	9,793	-13,650	6,829	30,964	121,432
												PERCENT CHANGE:	26.51%
ACCOUNT 641100 GENERAL CHEMICALS													
BASE PERIOD	171,563	231,970	126,162	132,139	95,161	114,814	87,084	124,263	130,675	147,818	141,016	129,147	1,631,812
PRIOR PERIOD	126,010	165,214	94,478	127,243	131,750	127,751	40,197	105,743	114,620	57,901	151,046	141,634	1,383,587
DIFFERENCE	45,553	66,756	31,684	4,896	-36,589	-12,937	46,887	18,520	16,055	89,917	-10,030	-12,487	248,225
												PERCENT CHANGE:	17.94%
ACCOUNT 642100 GENERAL WT LABOR													
BASE PERIOD	57,295	89,008	62,870	58,352	75,469	74,453	91,651	57,510	60,013	59,448	73,435	108,838	868,342
PRIOR PERIOD	58,568	58,684	58,651	55,107	66,459	100,201	58,353	57,588	60,236	86,379	66,559	67,282	794,067
DIFFERENCE	-1,273	30,324	4,219	3,245	9,010	-25,748	33,298	-78	-223	-26,931	6,876	41,556	74,275
												PERCENT CHANGE:	9.35%
ACCOUNT 642300 GENERAL WT EXPENSES													
BASE PERIOD	14,391	23,857	10,892	15,895	18,800	16,861	12,142	16,221	21,402	14,395	12,356	21,642	198,854
PRIOR PERIOD	17,793	10,299	9,251	16,444	23,288	9,633	15,076	13,171	19,746	8,913	26,684	9,280	179,578
DIFFERENCE	-3,402	13,558	1,641	-549	-4,488	7,228	-2,934	3,050	1,656	5,482	-14,328	12,362	19,276
												PERCENT CHANGE:	10.73%
ACCOUNT 643100 MISC WT EXPENSES-CURRENT													
BASE PERIOD	2,942	6,872	2,531	3,512	7,234	11,292	4,646	6,682	2,103	2,543	3,115	2,274	55,746
PRIOR PERIOD	3,480	2,302	4,794	6,417	5,743	7,283	3,409	6,918	3,840	5,300	5,330	1,803	56,619
DIFFERENCE	-538	4,570	-2,263	-2,905	1,491	4,009	1,237	-236	-1,737	-2,757	-2,215	471	-873
												PERCENT CHANGE:	-1.54%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

SCHEDULE C-2.2(a)  
PAGE 12 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

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

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 643300 WASTE DISPOSAL EXP (CUR)													
BASE PERIOD	13,442	15,148	10,806	3,759	133,490	17,474	17,887	17,441	23,290	18,504	15,505	14,933	301,679
PRIOR PERIOD	10,317	9,200	8,671	12,665	5,234	15,723	6,807	7,144	9,833	3,867	13,531	12,135	115,127
DIFFERENCE	3,125	5,948	2,135	-8,906	128,256	1,751	11,080	10,297	13,457	14,637	1,974	2,798	186,552
													162.04%
PERCENT CHANGE:													
ACCOUNT 643310 AMORT WASTE DISPOSAL EXP													
BASE PERIOD	7,814	7,814	0	0	8,438	8,438	8,438	8,438	8,438	8,438	8,438	8,438	83,132
PRIOR PERIOD	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	7,814	93,768
DIFFERENCE	0	0	-7,814	-7,814	624	624	624	624	624	624	624	624	-10,636
													-11.34%
PERCENT CHANGE:													
ACCOUNT 650000 OR MV WT SUPR & ENS													
BASE PERIOD	7,503	8,094	7,547	8,769	4,491	4,882	11,624	8,018	5,661	4,731	3,957	8,271	83,548
PRIOR PERIOD	7,898	8,736	7,460	7,736	6,142	10,645	9,205	7,120	7,436	11,997	6,447	6,408	97,230
DIFFERENCE	-395	-642	87	1,033	-1,651	-5,763	2,419	898	-1,775	-7,266	-2,490	1,863	-13,682
													-14.07%
PERCENT CHANGE:													
ACCOUNT 651100 OR MV WT STRUCT & IMP MAT													
BASE PERIOD	2,290	3,380	2,268	3,573	1,789	49,313	1,929	3,131	6,328	3,362	2,363	2,305	82,041
PRIOR PERIOD	2,643	2,037	15,643	813	3,324	56,270	-9,538	6,358	2,991	3,008	6,055	4,126	93,730
DIFFERENCE	-353	1,343	-13,375	2,760	-1,525	-6,957	11,467	-3,227	3,337	354	-3,692	-1,821	-11,689
													-12.47%
PERCENT CHANGE:													
ACCOUNT 651120 AMORT DEF EXP WT STRUCT													
BASE PERIOD	13,264	13,264	12,993	9,663	12,993	12,993	12,993	12,993	12,993	12,993	12,993	12,993	153,128
PRIOR PERIOD	13,770	11,514	14,116	14,401	18,305	7,078	13,722	11,293	10,615	13,264	13,264	13,264	154,606
DIFFERENCE	-506	1,750	-1,123	-4,738	-5,312	5,915	-729	1,700	2,378	-271	-271	-271	-1,478
													-0.96%
PERCENT CHANGE:													
ACCOUNT 661200 STORAGE FACILITIES LABOR													
BASE PERIOD	60,003	87,883	70,596	66,819	92,423	94,056	94,301	77,079	98,149	73,754	83,733	90,619	989,415
PRIOR PERIOD	47,644	49,421	65,731	36,597	70,910	110,215	54,679	94,837	69,699	82,702	69,207	65,026	816,668
DIFFERENCE	12,359	38,462	4,865	30,222	21,513	-16,159	39,622	-17,758	28,450	-8,948	14,526	25,593	172,747
													21.15%
PERCENT CHANGE:													
ACCOUNT 662100 T&D LINES EXPENSE													
BASE PERIOD	3,604	23,027	1,494	12,061	8,825	12,729	5,812	7,724	9,148	16,528	-1,825	5,381	104,508
PRIOR PERIOD	7,213	16,700	12,514	5,930	21,672	3,397	19,241	5,942	5,574	4,097	10,591	11,263	124,134
DIFFERENCE	-3,609	6,327	-11,020	6,131	-12,847	9,332	-13,429	1,782	3,574	12,431	-12,416	-5,882	-19,626
													-15.81%
PERCENT CHANGE:													
ACCOUNT 662200 T&D LINES LABOR													
BASE PERIOD	51,015	80,694	53,680	55,336	54,964	53,915	98,126	69,235	59,734	59,828	70,527	102,349	809,403
PRIOR PERIOD	47,296	48,228	45,245	40,131	46,969	70,660	50,091	54,441	49,554	74,148	49,393	45,003	621,159
DIFFERENCE	3,719	32,466	8,435	15,205	7,995	-16,745	48,035	14,794	10,180	-14,320	21,134	57,346	188,244
													30.31%
PERCENT CHANGE:													

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)  
SCHEDULE C-2.2(a)  
PAGE 13 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

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

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 663300													
MISC NETER EXPENSES													
BASE PERIOD	6,442	11,337	8,429	8,390	5,740	15,191	4,010	15,740	11,802	12,488	8,910	6,160	114,639
PRIOR PERIOD	7,542	6,080	11,914	7,183	14,364	9,249	6,249	17,484	12,731	6,116	12,618	4,836	116,366
DIFFERENCE	-1,100	5,257	-3,485	1,207	-8,624	5,942	-2,239	-1,744	-929	6,372	-3,708	1,324	-1,727
													PERCENT CHANGE:
													-1.48%
ACCOUNT 665300													
MISC T&D EXPENSES-CURRENT													
BASE PERIOD	8,586	11,265	10,004	13,346	9,886	19,250	10,521	20,083	5,757	11,244	11,427	6,201	137,570
PRIOR PERIOD	1,642	2,226	3,693	3,680	11,026	1,187	19,180	20,803	13,614	15,361	7,640	12,243	112,295
DIFFERENCE	6,944	9,039	6,311	9,666	-1,140	18,063	-8,659	-720	-7,857	-4,117	3,787	-6,042	25,275
													PERCENT CHANGE:
													22.51%
ACCOUNT 666000													
T&D RENTS													
BASE PERIOD	0	227	0	0	20,600	0	1,000	215	100	227	1,002	0	23,371
PRIOR PERIOD	300	0	559	24,436	0	550	200	0	926	222	0	0	27,193
DIFFERENCE	-300	227	-559	-24,436	20,600	-550	800	215	-826	5	1,002	0	-3,822
													PERCENT CHANGE:
													-14.06%
ACCOUNT 667100													
MISC SEWER T & D EXP													
BASE PERIOD	426	194	365	255	1,992	553	44	398	360	75	777	411	5,850
PRIOR PERIOD	712	-133	316	679	463	-353	10	211	607	-21	961	117	3,569
DIFFERENCE	-286	327	49	-424	1,529	906	34	187	-247	96	-184	294	2,281
													PERCENT CHANGE:
													63.91%
ACCOUNT 670000													
OR MN T&D SUPR & ENG													
BASE PERIOD	3,872	5,286	3,173	8,641	2,661	1,956	6,197	1,384	1,236	4,865	3,898	12,393	55,562
PRIOR PERIOD	4,015	4,117	3,032	3,119	4,214	6,411	5,964	4,729	2,535	26,627	20,008	6,569	91,340
DIFFERENCE	-143	1,169	141	5,522	-1,553	-4,455	233	-3,345	-1,299	-21,762	-16,110	5,824	-35,778
													PERCENT CHANGE:
													-39.17%
ACCOUNT 671100													
OR MN T&D STRUCT & IMP-WAT													
BASE PERIOD	26,291	24,402	30,288	10,349	16,582	18,346	11,460	15,685	18,657	20,224	7,177	22,993	222,454
PRIOR PERIOD	25,146	6,714	17,587	20,533	21,553	9,845	20,321	22,463	16,240	11,687	31,966	-3,529	200,526
DIFFERENCE	1,145	17,688	12,701	-10,184	-4,971	8,501	-8,861	-6,778	2,417	8,537	-24,789	26,522	21,928
													PERCENT CHANGE:
													10.94%
ACCOUNT 671200													
OR MN T&D STRUCT & IMP-LAB													
BASE PERIOD	605	1,155	715	143	436	215	288	715	176	548	395	1,312	6,703
PRIOR PERIOD	120	106	239	178	183	82	164	113	546	319	150	281	2,481
DIFFERENCE	485	1,049	476	-35	253	133	124	602	-370	229	245	1,031	4,222
													PERCENT CHANGE:
													170.17%
ACCOUNT 672120													
AMORT DEF EXP RES & STAND													
BASE PERIOD	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	13,823	8,773	8,773	8,773	150,726
PRIOR PERIOD	17,159	14,830	17,516	17,810	21,841	5,772	14,423	11,244	10,357	13,823	13,823	13,823	172,421
DIFFERENCE	-3,336	-1,007	-3,693	-3,987	-8,018	8,051	-600	2,579	3,466	-5,050	-5,050	-5,050	-21,695
													PERCENT CHANGE:
													-12.58%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.



KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)  
PAGE 14 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 673200 OR MN T&D MAINS LAB													
BASE PERIOD	25,597	31,404	19,447	17,896	20,054	15,839	47,578	26,076	17,949	22,652	30,198	42,059	316,749
PRIOR PERIOD	38,479	27,797	26,176	23,438	36,836	48,242	19,882	25,908	24,346	29,253	27,630	25,864	353,851
DIFFERENCE	-12,882	3,607	-6,729	-5,542	-16,782	-32,403	27,696	168	-6,397	-6,601	2,568	16,195	-37,102
												PERCENT CHANGE:	-10.49%
ACCOUNT 675200 OR MN SERVICES LAB													
BASE PERIOD	16,354	24,681	14,113	11,257	11,042	13,376	27,564	18,294	13,708	14,225	13,379	22,504	200,497
PRIOR PERIOD	11,369	17,680	17,328	16,315	18,078	26,250	16,233	18,328	13,722	19,779	17,093	17,445	209,620
DIFFERENCE	4,985	7,001	-3,215	-5,058	-7,036	-12,874	11,331	-34	-14	-5,554	-3,714	5,059	-9,123
												PERCENT CHANGE:	-4.35%
ACCOUNT 676200 OR MN METERS LAB													
BASE PERIOD	7,978	-325	693	16,164	7,763	13,551	-23,625	7,986	6,278	10,710	5,789	-17,043	35,919
PRIOR PERIOD	9,383	5,269	4,115	12,275	5,192	-10,072	1,363	11,145	5,586	-15,155	17,012	5,838	51,951
DIFFERENCE	-1,405	-5,594	-3,422	3,889	2,571	23,623	-24,988	-3,159	692	25,865	-11,223	-22,881	-16,032
												PERCENT CHANGE:	-30.86%
ACCOUNT 677200 OR MN HYDRANTS LAB													
BASE PERIOD	9,793	13,756	7,030	6,220	6,488	6,161	3,957	3,766	2,177	9,348	8,418	22,441	99,555
PRIOR PERIOD	1,464	1,567	5,996	6,376	6,956	2,513	3,028	3,638	3,228	13,187	6,300	8,143	62,396
DIFFERENCE	8,329	12,189	1,034	-156	-468	3,648	929	128	-1,051	-3,839	2,118	14,298	37,159
												PERCENT CHANGE:	59.55%
ACCOUNT 678100 OR MN OTHER T&D PLANT MAT													
BASE PERIOD	-34,035	-9,501	17,105	52,295	32,853	2,061	6,153	9,280	27,629	42,904	-14,594	9,534	141,684
PRIOR PERIOD	19,716	404	38,037	35,481	19,244	29,223	22,096	30,195	29,339	11,241	25,378	10,868	271,222
DIFFERENCE	-53,751	-9,905	-20,932	16,814	13,609	-27,162	-15,943	-20,915	-1,710	31,663	-39,972	-1,334	-129,538
												PERCENT CHANGE:	-47.76%
ACCOUNT 678200 OR MN OTHER T&D PLANT LAB													
BASE PERIOD	2,062	1,829	1,376	1,061	546	794	1,097	889	1,253	680	364	2,820	14,771
PRIOR PERIOD	1,836	1,020	1,143	2,257	924	1,530	1,222	1,713	863	2,918	1,780	1,126	18,332
DIFFERENCE	226	809	233	-1,196	-378	-736	-125	-824	390	-2,238	-1,416	1,694	-3,561
												PERCENT CHANGE:	-19.43%
ACCOUNT 902200 METER READING LABOR													
BASE PERIOD	47,579	65,633	40,511	45,766	42,575	38,153	64,171	38,990	35,478	39,031	35,011	57,932	550,830
PRIOR PERIOD	45,712	36,401	42,914	37,790	44,996	52,033	49,494	49,938	46,325	71,379	40,206	41,223	558,411
DIFFERENCE	1,867	29,232	-2,403	7,976	-2,421	-13,880	14,677	-10,948	-10,847	-32,348	-5,195	16,709	-7,581
												PERCENT CHANGE:	-1.36%
ACCOUNT 903100 CONTRACT & ORDERS EXPENS													
BASE PERIOD	202	964	449	-84	6,112	1,430	2,268	-3,306	1,944	833	-2,126	468	9,154
PRIOR PERIOD	273	2,097	97	261	933	1,339	359	883	22	558	243	365	6,230
DIFFERENCE	-71	-1,133	352	-345	5,179	1,291	1,909	-4,189	1,922	275	-2,369	103	2,924
												PERCENT CHANGE:	46.93%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

SCHEDULE C-2.2(a)  
PAGE 15 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

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

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 903200	CONTRACTS & ORDERS LABOR												
BASE PERIOD	23,269	31,622	20,218	23,232	28,221	30,571	21,652	13,262	20,507	18,223	20,070	29,160	280,007
PRIOR PERIOD	20,145	17,816	16,820	14,920	24,664	33,164	16,020	14,594	19,293	30,840	22,496	27,545	258,317
DIFFERENCE	3,124	13,806	3,398	8,312	3,557	-2,593	5,632	-1,332	1,214	-12,617	-2,426	1,615	21,690
													8.40%
ACCOUNT 903300	COLLECTING EXPENSES												
BASE PERIOD	27,547	18,329	22,430	18,969	20,410	15,529	24,703	9,520	16,561	17,826	26,319	10,886	229,029
PRIOR PERIOD	9,848	16,190	17,067	18,001	16,834	16,543	18,610	15,341	7,418	25,709	16,613	16,645	194,819
DIFFERENCE	17,699	2,139	5,363	968	3,576	-1,014	6,093	-5,821	9,143	-7,883	9,706	-5,759	34,210
													17.56%
ACCOUNT 903520	BILLING & ACCTG OTH EXP												
BASE PERIOD	22,378	26,879	35,117	26,131	25,251	32,076	38,826	33,060	26,694	25,432	37,047	34,785	363,676
PRIOR PERIOD	12,751	4,353	8,898	8,435	17,905	21,532	17,746	19,848	25,011	78,271	29,754	16,488	260,992
DIFFERENCE	9,627	22,526	26,219	17,696	7,346	10,544	21,080	13,212	1,683	-52,839	7,293	18,297	102,684
													39.34%
ACCOUNT 903521	CUST ACCTG-BILLING/TELEPHONE												
BASE PERIOD	9,144	7,492	6,932	9,024	1,204	11,072	6,997	7,322	3,084	11,209	4,327	4,925	82,732
PRIOR PERIOD	6,164	9,389	8,508	6,331	10,603	9,937	6,091	6,744	3,466	3,116	3,377	6,860	80,586
DIFFERENCE	2,980	-1,897	-1,576	2,693	-9,399	1,135	906	578	-382	8,093	950	-1,935	2,146
													2.66%
ACCOUNT 903523	CUST ACCTG-BILLING/POSTAGE												
BASE PERIOD	40,499	49,040	39,208	47,152	40,130	47,677	38,739	43,565	41,443	49,593	40,005	45,174	522,225
PRIOR PERIOD	43,345	39,262	40,425	45,990	43,494	30,057	45,129	42,720	39,441	39,020	45,776	48,035	502,694
DIFFERENCE	-2,846	9,778	-1,217	1,162	-3,364	17,620	-6,390	845	2,002	10,573	-5,771	-2,861	19,531
													3.89%
ACCOUNT 904000	UNCOLLECTIBLE ACCOUNTS												
BASE PERIOD	20,359	23,415	32,305	134,914	26,967	4,355	51,147	34,539	16,642	59,905	156,981	21,515	583,044
PRIOR PERIOD	41,781	48,820	95,246	44,308	64,809	-7,567	33,433	13,862	23,397	17,468	36,878	54,038	466,473
DIFFERENCE	-21,422	-25,405	-62,941	90,606	-37,842	11,922	17,714	20,677	-6,755	42,437	120,103	-32,523	116,571
													24.89%
ACCOUNT 905100	MISC CUST ACCTG EXPENSES												
BASE PERIOD	17,187	4,286	2,528	18,303	6,858	4,308	19,214	693	8,885	9,852	4,559	512	97,185
PRIOR PERIOD	13,992	7,396	9,237	5,765	17,351	4,384	12,580	19,532	8,043	8,340	19,677	3,013	129,310
DIFFERENCE	3,195	-3,110	-6,709	12,538	-10,493	-76	6,634	-18,839	842	1,512	-15,118	-2,501	-32,125
													-24.84%
ACCOUNT 910110	ANNUAL REPORT EXPENSES												
BASE PERIOD	4,738	6,142	10,576	-24,440	168,350	9,658	5,907	-17,659	21,103	4,115	27,796	-8,089	208,197
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	4,738	6,142	10,576	-24,440	168,350	9,658	5,907	-17,659	21,103	4,115	27,796	-8,089	208,197
													#DIV/0!

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)  
SCHEDULE C-2.2(a)  
PAGE 16 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

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

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 920200 SALARIES OFFICERS													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
ACCOUNT 920500 INCENTIVE PLAN EXPENSE													#Num!
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	0	0	0	0	-21,521	0	0	0	0	0	0	0	-21,521
DIFFERENCE	0	0	0	0	21,521	0	0	0	0	0	0	0	21,521
													-100.00%
ACCOUNT 920520 INCENTIVE PLAN EXP OFFICERS													
BASE PERIOD	15,134	50,641	17,025	17,491	9,046	17,468	27,351	-19,379	20,830	21,092	28,324	31,637	235,660
PRIOR PERIOD	10,730	10,730	0	21,163	96,493	7,500	7,500	-124,872	8,490	11,318	12,762	12,762	74,576
DIFFERENCE	4,404	39,911	17,025	-3,672	-88,447	9,968	19,851	105,493	12,340	9,774	15,562	18,875	161,084
													216.00%
ACCOUNT 921100 EXPENSES OF EMPLOYEES													
BASE PERIOD	-295	1,352	2,103	2,746	19,228	2,152	2,105	-3,348	-1,059	1,013	-195	-288	25,514
PRIOR PERIOD	37,369	873	-189	-303	475,986	411	63,148	-850	59	-944	707	1,228	577,495
DIFFERENCE	-37,664	479	2,292	3,049	-456,758	1,741	-61,043	-2,498	-1,118	1,957	-902	-1,516	-551,981
													-95.58%
ACCOUNT 921200 MISC OFFICE EXPENSES													
BASE PERIOD	9,868	10,092	11,728	9,953	7,686	12,436	4,624	13,432	11,119	6,536	8,828	33,888	140,190
PRIOR PERIOD	5,370	9,065	8,899	8,880	9,501	1,485	16,270	4,428	11,152	5,398	15,680	12,613	108,741
DIFFERENCE	4,498	1,027	2,829	1,073	-1,815	10,951	-11,646	9,004	-33	1,138	-6,852	21,275	31,449
													28.92%
ACCOUNT 921210 MISC OFFICE EXP TEL													
BASE PERIOD	7,012	9,218	6,183	6,763	9,829	2,424	5,330	5,957	17,758	6,926	7,168	8,147	92,715
PRIOR PERIOD	5,161	3,872	5,471	5,363	7,267	4,949	1,175	8,214	11,867	13,706	10,178	5,167	82,390
DIFFERENCE	1,851	5,346	712	1,400	2,562	-2,525	4,155	-2,257	5,891	-6,780	-3,010	2,980	10,325
													12.53%
ACCOUNT 921220 MISC OFFICE EXP SUP													
BASE PERIOD	3,729	5,689	3,846	4,570	7,165	7,960	5,737	6,461	7,827	4,954	4,340	4,201	66,479
PRIOR PERIOD	3,171	8,744	6,035	5,155	5,677	1,700	6,238	4,487	4,994	3,747	4,992	6,753	61,693
DIFFERENCE	558	-3,055	-2,189	-585	1,488	6,260	-501	1,974	2,833	1,207	-652	-2,552	4,786
													7.76%
ACCOUNT 921250 OFFICE BUILDING OPERATION													
BASE PERIOD	-127	125	303	38	103	16	61	127	48	48	49	7,412	8,203
PRIOR PERIOD	361	47	-5	44	217	-76	172	15	50	32	-5	-92	760
DIFFERENCE	-488	78	308	-6	-114	92	-111	112	-2	16	54	7,504	7,443
													979.34%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)

PAGE 17 OF 20

WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 923100 SERVICE COMPANY CHARGES													
BASE PERIOD	482,704	753,665	507,919	570,758	716,929	597,095	649,248	550,740	615,737	705,137	618,602	654,085	7,422,619
PRIOR PERIOD	489,428	524,060	410,741	496,461	762,488	344,408	546,511	496,076	488,414	534,309	657,298	513,424	6,263,618
DIFFERENCE	-6,724	229,605	97,178	74,297	-45,559	252,687	102,737	54,664	127,323	170,828	-38,696	140,661	1,159,001
													18.50%
ACCOUNT 923200 AUDITING SERVICES													
BASE PERIOD	3,308	13,811	6,535	4,625	6,002	4,537	4,647	5,050	4,647	7,424	18,391	15,448	94,425
PRIOR PERIOD	3,018	2,712	3,065	3,103	14,279	8,242	3,352	3,352	0	865	13,297	2,980	58,265
DIFFERENCE	290	11,099	3,470	1,522	-8,277	-3,705	1,295	1,698	4,647	6,559	5,094	12,468	36,160
													62.06%
ACCOUNT 923300 LEGAL SERVICES													
BASE PERIOD	-8,772	8,087	14,822	-790	6	20,035	13,252	-3,860	18,191	-7,676	8,250	1,419	62,964
PRIOR PERIOD	1,715	280	2,923	4,828	4,772	6,908	1,146	3,086	4,408	5,507	3,385	12,310	51,268
DIFFERENCE	-10,487	7,807	11,899	-5,618	-4,766	13,127	12,106	-6,946	13,783	-13,183	4,865	-10,891	11,696
													22.81%
ACCOUNT 923400 ENGINEERING SERVICES													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	7	-24	12	16	69	-142	0	15,921	0	0	0	0	15,859
DIFFERENCE	-7	24	-12	-16	-69	142	0	-15,921	0	0	0	0	-15,859
													-100.00%
ACCOUNT 923500 OTHER SERVICES-CURRENT													
BASE PERIOD	42,230	41,182	20,408	27,793	35,270	36,100	29,249	27,596	29,047	32,992	19,944	66,713	408,524
PRIOR PERIOD	27,283	36,073	39,003	25,544	92,404	65,303	37,357	54,316	28,794	47,357	44,190	40,729	538,353
DIFFERENCE	14,947	5,109	-18,595	2,249	-57,134	-29,203	-8,108	-26,720	253	-14,365	-24,246	25,984	-129,829
													-24.12%
ACCOUNT 924000 PROPERTY INSURANCE													
BASE PERIOD	8,755	8,755	8,755	8,755	8,755	8,568	12,104	10,880	7,209	9,653	9,843	9,843	111,875
PRIOR PERIOD	6,544	6,544	6,544	6,544	6,544	12,508	5,323	6,082	186	24,408	10,331	8,755	100,313
DIFFERENCE	2,211	2,211	2,211	2,211	2,211	-3,940	6,781	4,798	7,023	-14,755	-488	1,088	11,562
													11.53%
ACCOUNT 925110 WORKMENS COMP PREMIUM EXP													
BASE PERIOD	9,557	8,478	9,346	9,361	9,690	13,244	11,414	11,376	12,300	12,532	12,626	11,767	131,691
PRIOR PERIOD	10,896	10,037	9,813	9,019	9,961	8,877	11,044	9,869	-1,616	19,823	9,883	9,502	117,108
DIFFERENCE	-1,339	-1,559	-467	342	-271	4,367	370	1,507	13,916	-7,291	2,743	2,265	14,583
													12.45%
ACCOUNT 925300 INJURIES & DAMAGES EXP													
BASE PERIOD	100	0	0	0	0	280	400	0	0	-794	0	0	-14
PRIOR PERIOD	12	-42	986	527	121	933	39	-168	75	100	135	100	2,818
DIFFERENCE	88	42	-986	-527	-121	-653	361	168	-75	-894	-135	-100	-2,832
													-100.50%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)  
SCHEDULE C-2.2(a)  
PAGE 18 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

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

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 925400 GENERAL LIABILITY													
BASE PERIOD	33,950	-51,655	33,950	33,950	86,558	30,148	30,377	-5,051	29,033	25,321	13,782	29,345	289,708
PRIOR PERIOD	22,232	22,232	22,232	22,232	22,232	22,232	60,989	87,876	4,219	55,763	22,198	33,950	398,387
DIFFERENCE	11,718	-73,887	11,718	11,718	64,326	7,916	-30,612	-92,927	24,814	-30,442	-8,416	-4,605	-108,679
													-27.28%
ACCOUNT 926100 ACCRUED OPEB EXPENSE													
BASE PERIOD	57,312	50,763	55,848	56,428	57,475	42,365	59,124	43,762	51,807	51,761	51,987	49,336	627,968
PRIOR PERIOD	55,993	61,738	59,378	51,738	60,928	58,725	49,062	53,422	58,180	50,459	56,635	56,064	672,322
DIFFERENCE	1,319	-10,975	-3,530	4,690	-3,453	-16,360	10,062	-9,660	-6,373	1,302	-4,648	-6,728	-44,354
													-6.60%
ACCOUNT 926110 GROUP INSURANCE PREM EXP													
BASE PERIOD	85,514	72,129	82,585	85,412	92,284	98,272	73,488	134,475	126,306	23,276	98,940	80,782	1,053,463
PRIOR PERIOD	66,185	75,069	74,775	64,524	78,501	74,422	83,278	81,555	82,803	72,395	86,970	84,585	925,062
DIFFERENCE	19,329	-2,940	7,810	20,888	13,783	23,850	-9,790	52,920	43,503	-49,119	11,970	-3,803	128,401
													13.88%
ACCOUNT 926200 OTHER WELFARE EXPENSES													
BASE PERIOD	3,226	1,492	763	3,967	10,174	2,506	10,539	396	424	325	0	921	35,733
PRIOR PERIOD	1,131	-15	956	1,286	457	3,790	5,244	3,154	-24	750	0	639	17,368
DIFFERENCE	2,095	1,507	-193	2,681	9,717	-284	5,295	-2,758	448	-425	0	282	18,365
													105.74%
ACCOUNT 926220 ESOP CONTRIBUTIONS EXPENSE													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	11,380	-630	338	-1,651	4,099	-3,491	-21	-257	-10,071	-402	0	0	-706
DIFFERENCE	-11,380	630	-338	1,651	-4,099	3,491	21	257	10,071	402	0	0	706
													-100.00%
ACCOUNT 926250 401-K CONTRIBUTIONS EXPENSE													
BASE PERIOD	5,271	6,432	5,818	6,090	5,803	7,113	6,149	7,667	7,226	8,084	7,577	7,801	81,031
PRIOR PERIOD	4,789	3,856	5,100	4,039	19,247	2,537	-2,778	-8,511	5,901	4,416	8,934	5,203	52,723
DIFFERENCE	482	2,576	718	2,051	-13,444	4,586	8,927	16,178	1,325	3,668	-1,357	2,598	28,308
													53.69%
ACCOUNT 926400 PENSION PLAN EXPENSE													
BASE PERIOD	63,540	57,455	63,360	63,952	65,022	40,060	63,328	43,679	53,945	52,648	52,860	49,118	668,967
PRIOR PERIOD	62,276	67,432	64,464	54,384	66,340	55,709	45,217	52,244	96,177	58,772	63,246	63,580	719,841
DIFFERENCE	1,264	-9,977	-1,104	9,568	-1,318	-15,649	18,111	-8,565	-42,232	-6,124	-10,386	-14,462	-80,874
													-10.79%
ACCOUNT 926600 OTHER PENSION PLAN EXPENSE													
BASE PERIOD	3,965	5,846	4,143	3,846	5,795	4,442	8,197	4,697	4,581	8,152	7,220	6,265	67,149
PRIOR PERIOD	0	0	0	0	0	3,067	2,925	3,289	4,333	6,368	4,054	3,994	28,030
DIFFERENCE	3,965	5,846	4,143	3,846	5,795	1,375	5,272	1,408	248	1,784	3,166	2,271	39,119
													139.56%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

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

SCHEDULE C-2.2(a)

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WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 928100 AMORT EXP RATE PROCEEDING													
BASE PERIOD	30,086	30,549	30,086	30,086	30,086	30,086	30,086	30,086	30,086	30,086	30,086	30,086	361,495
PRIOR PERIOD	30,132	30,091	30,091	30,091	30,091	30,091	30,091	30,091	30,091	30,086	30,086	30,086	361,118
DIFFERENCE	-46	458	-5	-5	-5	-5	-5	-5	-5	0	0	0	377
													PERCENT CHANGE: 0.10%
ACCOUNT 928400 AMORT EXP RATE PROCEEDING													
BASE PERIOD	31,974	11,800	128	0	18,374	6,223	-973	14,261	8,498	7,797	38,270	23,326	159,678
PRIOR PERIOD	31,320	19,479	10,680	12,482	1,797	14,074	22,395	1,167	7,136	3,830	15,087	33,444	172,891
DIFFERENCE	654	-7,679	-10,552	-12,482	16,577	-7,851	-23,368	13,094	1,362	3,967	23,183	-10,118	-13,213
													PERCENT CHANGE: -7.64%
ACCOUNT 930130 OTHER GENERAL EXPENSE													
BASE PERIOD	15,774	24,794	21,898	41,736	-252,562	-507	614	1,363	917	410	226	189	-145,148
PRIOR PERIOD	39,491	61,918	43,401	143,259	129,476	6,106	11,155	7,242	4,477	-3,442	71,733	-10,395	504,421
DIFFERENCE	-23,717	-37,124	-21,503	-101,523	-382,038	-6,613	-10,541	-5,879	-3,560	3,852	-71,507	10,584	-649,569
													PERCENT CHANGE: -128.78%
ACCOUNT 930200 AMORTIZE MISC CHARGES													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	775	-2,677	1,304	1,739	7,712	0	-15,828	0	0	0	0	0	-6,975
DIFFERENCE	-775	2,677	-1,304	-1,739	-7,712	0	15,828	0	0	0	0	0	6,975
													PERCENT CHANGE: -100.00%
ACCOUNT 930210 MISC GENERAL EXP-CURRENT													
BASE PERIOD	6,810	16,209	10,626	7,195	17,844	14,228	24,606	15,564	15,138	30,645	1,843	17,499	178,207
PRIOR PERIOD	37,034	25,104	52,452	-97,103	560,279	10,610	49,584	31,679	14,591	43,335	55,233	30,685	833,483
DIFFERENCE	-30,224	-8,895	-41,826	104,298	-562,435	3,618	-24,978	-16,115	547	-12,690	-53,390	-13,186	-655,276
													PERCENT CHANGE: -78.62%
ACCOUNT 930230 AMORT MISC GENERAL EXP													
BASE PERIOD	2,110	2,110	2,026	2,334	2,156	2,156	3,012	2,584	2,584	6,247	3,446	3,446	34,211
PRIOR PERIOD	2,290	1,443	1,443	3,510	3,510	2,369	2,068	2,261	2,068	2,068	2,236	2,110	27,376
DIFFERENCE	-180	667	583	-1,176	-1,354	-213	944	323	516	4,179	1,210	1,336	6,835
													PERCENT CHANGE: 24.97%
ACCOUNT 930260 MEALS & TRAVEL EXPENSES-TAXABLE													
BASE PERIOD	806	1,585	1,665	2,463	1,477	1,555	1,305	1,097	704	1,997	1,147	1,156	16,957
PRIOR PERIOD	1,282	1,629	975	751	3,225	1,754	720	1,060	601	776	1,910	1,691	16,374
DIFFERENCE	-476	-44	690	1,712	-1,748	-199	585	37	103	1,221	-763	-535	583
													PERCENT CHANGE: 3.56%
ACCOUNT 930300 RESEARCH & DEV EXP													
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIOR PERIOD	48	-164	80	107	473	-852	13	-56	25	-100	0	0	-126
DIFFERENCE	-48	164	-80	-107	-473	852	-13	56	-25	100	0	0	426
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED JULY 31, 2007 (BASE PERIOD) AND JULY 31, 2006 (PRIOR PERIOD)

DATA: X BASE PERIOD FORECASTED PERIOD  
 TYPE OF FILING: ORIGINAL X UPDATED REVISED  
 WORKPAPER REFERENCE NO(S):  
 SCHEDULE C-2.2(a)  
 PAGE 20 OF 20  
 WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	TOTAL
ACCOUNT 930600	TRANSPORTATION EXPENSES												
BASE PERIOD	53,029	44,884	50,469	38,228	68,053	28,631	40,666	20,771	30,205	65,041	39,083	53,474	532,534
PRIOR PERIOD	31,369	62,561	55,323	45,501	55,340	20,346	24,114	33,579	43,722	35,656	50,421	35,448	493,980
DIFFERENCE	21,660	-17,677	-4,854	-7,273	12,713	8,285	16,552	-12,808	-13,517	29,385	-11,338	18,026	39,154
													PERCENT CHANGE: 7.94%
ACCOUNT 930850	MISC GEN EXP-DIRECTORS FEES												
BASE PERIOD	0	0	3,000	1,500	1,500	3,000	0	0	4,500	0	3,300	1,200	18,000
PRIOR PERIOD	-142	4,375	3,602	1,284	-387	1,729	-2,907	4,716	0	3,000	3,233	6,000	24,503
DIFFERENCE	142	-4,375	-602	216	1,887	1,271	2,907	-4,716	4,500	-3,000	67	-4,800	-6,503
													PERCENT CHANGE: -26.54%
ACCOUNT 930880	MISC GEN EXP-COMPANY DUES												
BASE PERIOD	1,390	1,390	1,390	1,390	1,390	1,459	2,539	25,448	1,982	2,089	2,109	2,023	44,599
PRIOR PERIOD	27,984	1,868	1,356	2,209	2,679	1,071	1,337	28,841	-2,756	1,390	2,779	1,390	70,148
DIFFERENCE	-26,594	-478	34	-819	-1,289	388	1,202	-3,393	4,738	699	-670	633	-25,549
													PERCENT CHANGE: -36.42%
ACCOUNT 930890	MISC GEN EXP-OTHER												
BASE PERIOD	4,425	249	295	3,803	4,170	108	0	70	654	6,344	4,263	2,600	26,981
PRIOR PERIOD	5,605	-1,806	2,194	5,554	-4,066	4,825	4,611	-1,574	-250	227	2,079	3,937	21,336
DIFFERENCE	-1,180	2,055	-1,899	-1,751	8,236	-4,717	-4,611	1,644	904	6,117	2,184	-1,337	5,645
													PERCENT CHANGE: 26.46%
ACCOUNT 930900	TAX PENALTY												
BASE PERIOD	0	42,185	-3,607	-12,381	190,243	0	220,405	0	0	-238,591	0	2,250	200,504
PRIOR PERIOD	25	25	0	0	0	0	0	374	171	0	25	0	620
DIFFERENCE	-25	42,160	-3,607	-12,381	190,243	0	220,405	-374	-171	-238,591	-25	2,250	199,884
													PERCENT CHANGE: 32239.35%
ACCOUNT 931000	ADM & GENERAL RENTS												
BASE PERIOD	792	3,170	5,180	264	3,428	4,330	557	1,239	5,439	553	1,193	5,593	31,738
PRIOR PERIOD	2,680	825	4,060	2,282	3,553	2,324	5,720	2,305	-355	814	882	4,989	30,079
DIFFERENCE	-1,888	2,345	1,120	-2,018	-125	2,006	-5,163	-1,066	5,794	-261	311	604	1,659
													PERCENT CHANGE: 5.52%
ACCOUNT 932700	OR NW A&G MISC PROPTY MAINT												
BASE PERIOD	1,624	372	933	425	1,324	2,322	780	612	2,761	951	2,523	1,043	15,670
PRIOR PERIOD	916	-57	233	832	1,235	3,699	2,567	5,804	310	3,662	765	390	20,346
DIFFERENCE	708	429	710	-407	89	-1,377	-1,787	-5,192	2,451	-2,711	1,758	653	-4,676
													PERCENT CHANGE: -22.98%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 1 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 403000													
DEPRECIATION EXPENSE													
FORECASTED PERIOD	707,068	707,068	708,060	710,069	712,078	714,087	716,096	718,105	720,114	722,123	724,132	726,141	8,585,141
BASE PERIOD	727,274	651,136	653,804	655,764	651,133	651,745	653,271	655,481	634,238	637,749	643,832	645,112	7,860,539
DIFFERENCE	-20,206	55,932	54,256	54,305	60,945	62,342	62,825	62,624	85,876	84,374	80,300	81,029	724,602
													9.22%
ACCOUNT 404430													
AMORT REG ASSET - AFUDC													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	2,719	32,628
DIFFERENCE	-2,719	-2,719	-2,719	-2,719	-2,719	-2,719	-2,719	-2,719	-2,719	-2,719	-2,719	-2,719	-32,628
													-100.00%
ACCOUNT 406000													
AMORT UT PLT ACQ ADJUST													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	1,801	1,803	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	1,801	21,614
DIFFERENCE	-1,801	-1,803	-1,801	-1,801	-1,801	-1,801	-1,801	-1,801	-1,801	-1,801	-1,801	-1,801	-21,614
													-100.00%
ACCOUNT 407000													
AMORT PROPERTY LOSSES													
FORECASTED PERIOD	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	34,215	410,580
BASE PERIOD	35,957	34,349	34,349	34,349	34,349	34,349	34,349	34,349	83,574	40,714	35,957	35,957	472,602
DIFFERENCE	-1,742	-134	-134	-134	-134	-134	-134	-134	-49,359	-6,499	-1,742	-1,742	-62,022
													-13.12%
ACCOUNT 408030													
OTHER GENERAL TAXES													
FORECASTED PERIOD	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	74,800
BASE PERIOD	6,862	37,817	-24,016	-27,149	6,862	6,862	40,873	13,830	10,015	7,811	6,862	6,862	93,491
DIFFERENCE	-862	-31,817	30,016	33,149	-862	-862	-34,873	-7,830	-4,015	989	-862	-862	-18,691
													-19.99%
ACCOUNT 408100													
REAL & PERSON PROP TAXES													
FORECASTED PERIOD	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	2,160,000
BASE PERIOD	-61,914	212,152	212,152	93,575	212,152	212,152	233,371	195,020	195,058	195,058	195,058	523,569	2,417,403
DIFFERENCE	241,914	-32,152	-32,152	86,425	-32,152	-32,152	-53,371	-15,020	-15,058	-15,058	-15,058	-343,569	-257,403
													-10.65%
ACCOUNT 408110													
GROSS INC & RECPTS TAXES													
FORECASTED PERIOD	7,903	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	107,728
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	7,903	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	9,075	107,728
													#Div/0!
ACCOUNT 408140													
FEDERAL UNEMPLOYMENT TAX													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	9	5,398	752	260	-580	99	187	0	45	24	41	36	6,273
DIFFERENCE	-9	-5,398	-752	-260	580	-99	-187	0	-45	-24	-41	-36	-6,273
													-100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.



KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 2 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 408160 FICA													
FORECASTED PERIOD	43,843	47,236	41,329	45,047	44,204	48,049	43,954	46,098	47,745	42,427	47,745	47,480	545,157
BASE PERIOD	33,322	36,933	29,864	46,776	32,604	35,400	34,854	38,301	29,262	37,015	28,669	39,110	422,110
DIFFERENCE	10,521	10,303	11,465	-1,729	11,600	12,649	9,100	7,797	18,483	5,412	19,076	8,370	123,047
													29.15%
PERCENT CHANGE:													
ACCOUNT 408180 STATE UNEMPLOYMENT TAXS													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	22	6,855	1,758	-1,866	-862	84	163	19	-359	33	52	57	5,956
DIFFERENCE	-22	-6,855	-1,758	1,866	862	-84	-163	-19	359	-33	-52	-57	-5,956
													-100.00%
PERCENT CHANGE:													
ACCOUNT 409100 SIT-CURRENT													
FORECASTED PERIOD	80,886	44,406	29,641	47,226	34,669	36,141	54,500	121,997	107,110	114,704	106,586	61,269	839,135
BASE PERIOD	-219,105	1,903	-4,621	35,584	20,364	54,174	-18,620	46,905	-258,165	194,233	76,053	76,053	4,758
DIFFERENCE	299,991	42,503	34,262	11,642	14,305	-18,033	73,120	75,092	365,275	-79,529	30,533	-14,784	834,377
													17536.30%
PERCENT CHANGE:													
ACCOUNT 409110 SIT-ADJUST PRIOR YEARS													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	-368,236
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	368,236
													-100.00%
PERCENT CHANGE:													
ACCOUNT 409150 FIT-CURRENT													
FORECASTED PERIOD	326,263	183,959	126,487	194,938	146,060	151,788	223,251	485,978	428,031	457,590	425,992	249,599	3,399,936
BASE PERIOD	-1,527,637	8,848	-21,489	185,076	106,841	284,231	230,696	419,580	-1,181,403	715,563	354,377	1,489,377	1,064,060
DIFFERENCE	1,853,900	175,111	147,976	9,862	39,219	-132,443	-7,445	66,398	1,609,434	-257,973	71,615	-1,239,778	2,335,876
													219.52%
PERCENT CHANGE:													
ACCOUNT 409160 FIT-ADJUST PRIOR YEARS													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	-1,003,204
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	1,003,204
													-100.00%
PERCENT CHANGE:													
ACCOUNT 409210 SIT-OTH INC & DED-REG													
FORECASTED PERIOD	-140	-9,570	-655	-1,542	-1,715	-2,471	-3,165	-534	-565	-710	-166	-304	-21,537
BASE PERIOD	-5,513	-4,409	981	-552	6,671	-1,010	1,005	-965	0	209	-2,083	-2,083	-7,749
DIFFERENCE	5,373	-5,161	-1,636	-990	-8,386	-1,461	-4,170	431	-565	-919	1,917	1,779	-13,788
													177.93%
PERCENT CHANGE:													
ACCOUNT 409220 FIT-OTH INC & DED-REG													
FORECASTED PERIOD	-546	-37,251	-2,551	-6,003	-6,677	-9,619	-12,319	-2,077	-2,199	-2,762	-645	-1,184	-83,833
BASE PERIOD	-27,562	-20,503	4,561	-4,939	35,001	-5,301	15,211	-8,636	0	1,046	-10,415	-10,415	-31,952
DIFFERENCE	27,016	-16,748	-7,112	-1,064	-41,678	-4,318	-27,530	6,559	-2,199	-3,808	9,770	9,231	-51,881
													162.37%
PERCENT CHANGE:													

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 3 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 410400													
DEF SIT-REG ASSET/LIAB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	973	1,430	1,430	1,930	1,930	1,930	1,930	-721	973	973	973	973	14,724
DIFFERENCE	-973	-1,430	-1,430	-1,930	-1,930	-1,930	-1,930	721	-973	-973	-973	-973	-14,724
													PERCENT CHANGE: -100.00%
ACCOUNT 410600													
DEF SIT-OTHER													
FORECASTED PERIOD	-35,331	-9,651	3,678	-11,586	1,629	6,567	-3,313	-38,702	-19,651	-24,610	-26,129	5,158	-151,941
BASE PERIOD	562,919	-3,358	-4,230	17,630	11,952	25,369	39,705	49,762	325,062	-118,354	-41,954	-19,386	845,117
DIFFERENCE	-598,250	-6,293	7,908	-29,216	-10,323	-18,802	-43,018	-88,464	-344,713	93,744	15,825	24,544	-997,058
													PERCENT CHANGE: -117.98%
ACCOUNT 410700													
DEF FIT-REG ASSET/LIAB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	12,216	13,993	13,993	13,494	13,494	13,494	13,494	16,146	12,216	12,216	12,216	12,216	159,188
DIFFERENCE	-12,216	-13,993	-13,993	-13,494	-13,494	-13,494	-13,494	-16,146	-12,216	-12,216	-12,216	-12,216	-159,188
													PERCENT CHANGE: -100.00%
ACCOUNT 410900													
DEF FIT-OTHER													
FORECASTED PERIOD	17,602	38,617	123,396	56,335	123,794	161,861	146,134	136,364	231,727	199,723	174,259	240,518	1,650,330
BASE PERIOD	1,239,443	0	0	0	0	0	0	0	1,454,216	-297,038	-169,090	-170,837	2,056,694
DIFFERENCE	-1,221,841	38,617	123,396	56,335	123,794	161,861	146,134	136,364	-1,222,489	496,761	343,349	411,355	-406,364
													PERCENT CHANGE: -19.76%
ACCOUNT 410950													
DEF FIT-CURRENT													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	-14,767	-18,315	62,097	39,711	84,303	22,375	98,887	0	0	0	0	274,291
DIFFERENCE	0	14,767	18,315	-62,097	-39,711	-84,303	-22,375	-98,887	0	0	0	0	-274,291
													PERCENT CHANGE: -100.00%
ACCOUNT 412210													
ITC RESTORED- 3%													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-638	-638	-638	-638	-638	-638	-638	-638	-638	-638	-638	-638	-7,656
DIFFERENCE	638	638	638	638	638	638	638	638	638	638	638	638	7,656
													PERCENT CHANGE: -100.00%
ACCOUNT 412220													
ITC RESTORED- 4%													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-525	-525	-525	-525	-525	-525	-525	-525	-525	-525	-525	-525	-6,300
DIFFERENCE	525	525	525	525	525	525	525	525	525	525	525	525	6,300
													PERCENT CHANGE: -100.00%
ACCOUNT 412230													
ITC RESTORED-10%													
FORECASTED PERIOD	-10,271	-628	-7,797	4,789	-9,565	-8,953	-4,891	-13,325	-20,315	956	-10,785	-1,012	-84,797
BASE PERIOD	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-5,903	-70,836
DIFFERENCE	-4,368	5,275	-1,894	10,692	-3,662	-3,050	1,012	-7,422	-14,412	6,859	-4,882	1,891	-13,961
													PERCENT CHANGE: 19.71%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 4 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 415100													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-167,971	-2,763	-56,095	-40,894	-157,716	-8,487	-14,657	-3,414	-137,356	-121,629	-140,728	-220,525	-1,072,235
DIFFERENCE	167,971	2,763	56,095	40,894	157,716	8,487	14,657	3,414	137,356	121,629	140,728	220,525	1,072,235
													PERCENT CHANGE: -100.00%
ACCOUNT 415110													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-699	-2,875	0	0	-1,666	0	0	0	0	0	-8,880	0	-14,120
DIFFERENCE	699	2,875	0	0	1,666	0	0	0	0	0	8,880	0	14,120
													PERCENT CHANGE: -100.00%
ACCOUNT 416100													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	22,363	23,398	-2,997	8,801	3,488	3,475	12,689	22,002	8,763	12,191	16,498	52,725	183,386
DIFFERENCE	-22,363	-23,398	2,997	-8,801	-3,488	-3,475	-12,689	-22,002	-8,763	-12,191	-16,498	-52,725	-183,386
													PERCENT CHANGE: -100.00%
ACCOUNT 416110													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	200,751	2,783	26,122	4,844	3,374	8,475	4,848	7,497	126,775	160,592	143,748	157,195	847,004
DIFFERENCE	-200,751	-2,783	-26,122	-4,844	-3,374	-8,475	-4,848	-7,497	-126,775	-160,592	-143,748	-157,195	-847,004
													PERCENT CHANGE: -100.00%
ACCOUNT 417100													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	0	0	-3,444	0	0	0	0	0	0	0	0	-3,444
DIFFERENCE	0	0	0	3,444	0	0	0	0	0	0	0	0	3,444
													PERCENT CHANGE: -100.00%
ACCOUNT 419510													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-2,213	-1,569	-743	-120	-45	-256	-124,386	0	0	0	0	0	-129,332
DIFFERENCE	2,213	1,569	743	120	45	256	124,386	0	0	0	0	0	129,332
													PERCENT CHANGE: -100.00%
ACCOUNT 420100													
FORECASTED PERIOD	-56,815	-52,025	-62,084	-77,130	-97,587	-121,164	-148,928	-181,680	-217,270	-248,900	-273,261	-289,764	-1,826,608
BASE PERIOD	-15,815	-37,151	-44,816	-48,288	-59,334	-69,232	-59,493	-76,000	-17,934	-22,025	-16,199	-14,151	-480,438
DIFFERENCE	-41,000	-14,874	-17,268	-28,842	-38,253	-51,932	-89,435	-105,680	-199,336	-226,875	-257,062	-275,613	-1,346,170
													PERCENT CHANGE: 280.20%
ACCOUNT 420210													
FORECASTED PERIOD	-25,802	-23,626	-28,194	-35,028	-44,318	-55,025	-67,633	-82,507	-98,670	-113,034	-124,097	-131,592	-829,526
BASE PERIOD	-2,262	-16,870	-20,352	-21,928	-26,942	-31,432	-27,011	-34,503	-8,139	-8,983	-7,356	-6,426	-212,204
DIFFERENCE	-23,540	-6,756	-7,842	-13,100	-17,376	-23,593	-40,622	-48,004	-90,531	-104,051	-116,741	-125,166	-617,322
													PERCENT CHANGE: 290.91%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2 (b)  
PAGE 5 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 425100													
AMORT UT PLT ACQ ADJUST													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	29	29	29	29	29	29	29	29	29	29	29	29	348
DIFFERENCE	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29	-348
													PERCENT CHANGE: -100.00%
ACCOUNT 425300													
AMORT PREFERRED STOCK EXP													
FORECASTED PERIOD	64	64	64	64	64	64	64	64	64	64	64	64	768
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	64	64	64	64	64	64	64	64	64	64	64	64	768
													PERCENT CHANGE: #Div/0!
ACCOUNT 426100													
DONATIONS													
FORECASTED PERIOD	1,300	62,315	6,489	18,282	18,025	21,455	16,156	5,953	5,459	6,334	1,339	3,275	166,382
BASE PERIOD	3,779	32,250	10,628	18,058	20,620	11,125	44,735	5,375	4,493	5,387	4,176	13,531	174,157
DIFFERENCE	-2,479	30,065	-4,139	224	-2,595	10,330	-28,579	578	966	947	-2,837	-10,256	-7,775
													PERCENT CHANGE: -4.46%
ACCOUNT 426160													
OTHER LOBBYING EXPENSES													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	0	0	6,238	0	0	0	0	0	0	0	0	6,238
DIFFERENCE	0	0	0	-6,238	0	0	0	0	0	0	0	0	-6,238
													PERCENT CHANGE: -100.00%
ACCOUNT 426200													
OTHER INCOME DEDUCTIONS													
FORECASTED PERIOD	400	53,686	1,455	412	2,767	8,498	22,207	515	1,390	2,268	670	412	94,680
BASE PERIOD	1,150	52,754	0	2,850	2,715	5,280	21,705	85	6,395	4,392	1,737	848	99,911
DIFFERENCE	-750	932	1,455	-2,438	52	3,218	502	430	-5,005	-2,124	-1,067	-436	-5,231
													PERCENT CHANGE: -5.24%
ACCOUNT 427100													
INTEREST LTD-OUT-REG													
FORECASTED PERIOD	0	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	1,655,514
BASE PERIOD	140,671	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	137,713	1,655,514
DIFFERENCE	-140,671	-137,713	-137,713	-137,713	-137,713	-137,713	-137,713	-137,713	-137,713	-137,713	-137,713	-137,713	-1,655,514
													PERCENT CHANGE: -100.00%
ACCOUNT 427110													
INTEREST LTD-OUT-TEB													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-4,590	0	0	0	0	0	0	0	0	0	0	0	-4,590
DIFFERENCE	4,590	0	0	0	0	0	0	0	0	0	0	0	4,590
													PERCENT CHANGE: -100.00%
ACCOUNT 427120													
INTEREST LTD - INSIDE													
FORECASTED PERIOD	515,828	515,828	515,828	498,080	529,580	529,580	529,580	529,580	529,580	529,580	624,080	624,080	6,471,204
BASE PERIOD	251,541	257,154	257,154	256,563	239,407	239,407	171,607	126,407	257,154	257,154	257,154	257,154	2,827,856
DIFFERENCE	264,287	258,674	258,674	241,517	290,173	290,173	357,973	403,173	272,426	272,426	366,926	366,926	3,643,348
													PERCENT CHANGE: 128.84%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2 (b)  
PAGE 6 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 428000													
AMORT DEBT DISCOUNT & EXP													
FORECASTED PERIOD	12,217	12,217	12,217	12,217	12,967	12,967	12,967	12,967	12,967	12,967	12,967	12,967	152,604
BASE PERIOD	6,009	6,009	6,009	6,009	6,009	6,009	5,955	5,955	6,009	6,009	6,009	6,009	72,000
DIFFERENCE	6,208	6,208	6,208	6,208	6,958	6,958	7,012	7,012	6,958	6,958	6,958	6,958	80,604
													PERCENT CHANGE: 111.95%
ACCOUNT 431200													
OTHER INTEREST EXPENSE													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	2,457	0	61,105	0	0	-38,175	0	0	0	0	1,599	0	26,986
DIFFERENCE	-2,457	0	-61,105	0	0	38,175	0	0	0	0	-1,599	0	-26,986
													PERCENT CHANGE: -100.00%
ACCOUNT 433100													
INTEREST ON BANK DEBT													
FORECASTED PERIOD	6,697	14,767	19,913	13,250	14,561	34,053	53,945	75,931	94,501	116,042	67,685	9,302	520,647
BASE PERIOD	37,878	35,471	36,762	53,951	86,160	78,659	260,062	197,241	31,664	32,354	31,522	31,985	913,709
DIFFERENCE	-31,181	-20,704	-16,849	-40,701	-71,599	-44,606	-206,117	-121,310	62,837	83,688	36,163	-22,683	-393,062
													PERCENT CHANGE: -43.02%
ACCOUNT 437100													
DIV DEC PREF STK-OUTSIDE													
FORECASTED PERIOD	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	38,325	459,900
BASE PERIOD	37,219	38,320	38,320	38,323	38,323	38,323	38,323	38,323	38,325	38,325	38,325	38,325	458,774
DIFFERENCE	1,106	5	5	2	2	2	2	2	0	0	0	0	1,126
													PERCENT CHANGE: 0.25%
ACCOUNT 438200													
DIV DEC COMMON STK - IN													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	1,253,913	0	0	971,782	0	235,109	0	0	0	689,652	0	0	3,150,456
DIFFERENCE	-1,253,913	0	0	-971,782	0	-235,109	0	0	0	-689,652	0	0	-3,150,456
													PERCENT CHANGE: -100.00%
ACCOUNT 461000													
DOMESTIC SEWER SERV BILLED													
FORECASTED PERIOD	-20,673	-23,467	-22,309	-22,081	-21,348	-21,048	-22,133	-21,803	-22,222	-23,165	-20,420	-19,966	-260,635
BASE PERIOD	-24,047	-25,648	-23,935	-24,958	-26,488	-23,781	-26,821	-26,223	-25,851	-19,087	-29,247	-23,227	-299,313
DIFFERENCE	3,374	2,181	1,626	2,877	5,140	2,733	4,688	4,420	3,629	-4,078	8,827	3,261	38,678
													PERCENT CHANGE: -12.92%
ACCOUNT 461100													
RES SALES BILLED METERED													
FORECASTED PERIOD	-2,436,833	-2,465,340	-2,328,755	-2,374,013	-2,355,906	-2,513,492	-2,679,443	-3,068,892	-3,083,000	-2,987,613	-2,882,269	-2,659,908	-31,835,464
BASE PERIOD	-1,931,832	-2,098,466	-1,962,340	-2,112,863	-2,051,050	-2,076,381	-2,738,641	-2,615,243	-2,402,430	-2,746,802	-2,011,655	-2,290,126	-27,037,829
DIFFERENCE	-505,001	-366,874	-366,415	-261,150	-304,856	-437,111	59,198	-453,649	-680,570	-240,811	-870,614	-369,782	-4,797,635
													PERCENT CHANGE: 17.74%
ACCOUNT 461110													
RES SALES UNBILL METERED													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	38,525	-2,085	66,363	4,419	50,887	-202,658	-64,488	-71,109	56,091	-196,074	144,356	4,773	-171,000
DIFFERENCE	-38,525	2,085	-66,363	-4,419	-50,887	202,658	64,488	71,109	-56,091	196,074	-144,356	-4,773	171,000
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 7 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 461200	COM SALES BILLED METERED												
FORECASTED PERIOD	-1,089,471	-1,017,107	-1,010,372	-1,066,641	-1,043,077	-1,122,654	-1,175,497	-1,338,934	-1,375,834	-1,376,006	-1,343,804	-1,225,904	-14,185,301
BASE PERIOD	-858,917	-877,125	-888,793	-914,952	-945,236	-922,720	-1,154,404	-1,166,358	-1,093,076	-1,247,024	-966,022	-999,070	-12,033,697
DIFFERENCE	-230,554	-139,982	-121,579	-151,689	-97,841	-199,934	-21,093	-172,576	-282,758	-128,982	-377,782	-226,834	-2,151,604
													PERCENT CHANGE: 17.88%
ACCOUNT 461210	COM SALES UNBILL METERED												
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-78,702	130,334	46,367	-68,612	32,266	-98,636	12,360	-108,596	35,787	-139,563	106,092	1,788	-129,115
DIFFERENCE	78,702	-130,334	-46,367	68,612	-32,266	98,636	-12,360	108,596	-35,787	139,563	-106,092	-1,788	129,115
													PERCENT CHANGE: -100.00%
ACCOUNT 461300	IND SALES BILLED METERED												
FORECASTED PERIOD	-144,289	-137,242	-136,212	-127,453	-141,216	-132,583	-150,948	-149,909	-164,794	-190,180	-171,464	-151,700	-1,797,990
BASE PERIOD	-101,056	-97,741	-117,600	-103,476	-140,683	-120,965	-124,489	-133,395	-121,161	-153,135	-99,279	-113,226	-1,426,206
DIFFERENCE	-43,233	-39,501	-18,612	-23,977	-533	-11,618	-26,459	-16,514	-43,633	-37,045	-72,185	-38,474	-371,784
													PERCENT CHANGE: 26.07%
ACCOUNT 461310	IND SALES UNBILL METERED												
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	11,178	7,072	7,491	-569	-10,078	3,195	-4,731	4,982	5,067	-20,162	9,556	-620	12,381
DIFFERENCE	-11,178	-7,072	-7,491	569	10,078	-3,195	4,731	-4,982	-5,067	20,162	-9,556	620	-12,381
													PERCENT CHANGE: -100.00%
ACCOUNT 461400	MISC SALES BILLED METERED												
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-822	-195	-41	25	0	-516	-2,037	0	-16,623	5,535	-2,835	-91	-17,600
DIFFERENCE	822	195	41	-25	0	516	2,037	0	16,623	-5,535	2,835	91	17,600
													PERCENT CHANGE: -100.00%
ACCOUNT 462000	PRIV FIR PROT SER BILLED												
FORECASTED PERIOD	-100,152	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-100,430	-1,204,882
BASE PERIOD	-94,103	-90,185	-100,353	-93,425	-94,387	-92,667	-93,018	-91,050	-85,077	-88,087	-90,127	-89,790	-1,102,269
DIFFERENCE	-6,049	-10,245	-77	-7,005	-6,043	-7,763	-7,412	-9,380	-15,353	-12,343	-10,303	-10,640	-102,613
													PERCENT CHANGE: 9.31%
ACCOUNT 462100	PRIV FIR PROT SER UNBILL												
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	2,514	195	-813	897	94	-3,223	-1,357	4,702	11,081	-16,089	12,066	-12,043	-1,976
DIFFERENCE	-2,514	-195	813	-897	-94	3,223	1,357	-4,702	-11,081	16,089	-12,066	12,043	1,976
													PERCENT CHANGE: -100.00%
ACCOUNT 462210	INDUSTRIAL WASTE SERVICE												
FORECASTED PERIOD	-1,587	-1,323	-1,419	-1,317	-1,272	-1,152	-1,170	-1,467	-1,444	-1,433	-1,719	-1,721	-17,024
BASE PERIOD	-2,908	-2,174	-3,328	-1,979	-2,781	-3,056	-3,304	-2,786	-1,313	-6,759	-3,083	-2,193	-35,664
DIFFERENCE	1,321	851	1,909	662	1,509	1,904	2,134	1,319	-131	5,326	1,364	472	18,640
													PERCENT CHANGE: -52.27%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 8 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 463000													
FORECASTED PERIOD	PUB FIRE PROT SER BILLED												
BASE PERIOD	-209,187	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-212,903	-2,551,120
DIFFERENCE	-183,777	-183,386	-183,620	-183,933	-183,930	-184,145	-184,083	-184,083	-182,010	-181,639	-182,108	-182,104	-2,198,629
	-25,410	-29,517	-29,283	-28,970	-28,973	-28,758	-28,820	-28,820	-30,893	-31,264	-30,795	-30,799	-352,491
													PERCENT CHANGE: 16.03%
ACCOUNT 463100													
FORECASTED PERIOD	PUB FIRE PROT SER UNBILL												
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	6,242	0	0	0	0	0	-6,040	6,040	19,329	-43,523	30,234	-30,403	-18,121
	-6,242	0	0	0	0	0	6,040	-6,040	-19,329	43,523	-30,234	30,403	18,121
													PERCENT CHANGE: -100.00%
ACCOUNT 463300													
FORECASTED PERIOD	PUB AUTH SEWER SERV BILLED												
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	410	0	0	0	410
	0	0	0	0	0	0	0	0	-410	0	0	0	-410
													PERCENT CHANGE: -100.00%
ACCOUNT 464200													
FORECASTED PERIOD	PUB AUTH SLS BILLED METRC												
BASE PERIOD	-379,253	-267,909	-284,954	-250,997	-326,629	-326,034	-281,521	-456,257	-411,679	-461,527	-446,153	-326,175	-4,219,088
DIFFERENCE	-251,049	-227,882	-238,605	-246,204	-277,214	-268,406	-379,656	-373,229	-367,278	-343,041	-326,784	-274,725	-3,574,073
	-128,204	-40,027	-46,349	-4,793	-49,415	-57,628	98,135	-83,028	-44,401	-118,486	-119,369	-51,450	-615,015
													PERCENT CHANGE: 18.05%
ACCOUNT 464210													
FORECASTED PERIOD	PUB AUTH SLS UNBILL METRC												
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	-78,914	123,868	2,459	9,985	-42,358	-14,219	42,087	-106,009	63,705	-41,252	-75,758	39,466	-76,940
	78,914	-123,868	-2,459	-9,985	42,358	14,219	-42,087	106,009	-63,705	41,252	75,758	-39,466	76,940
													PERCENT CHANGE: -100.00%
ACCOUNT 466000													
FORECASTED PERIOD	SALES FOR RESALE BILLED												
BASE PERIOD	-102,631	-106,702	-91,446	-91,357	-95,243	-90,385	-114,922	-167,741	-139,549	-162,231	-130,073	-106,155	-1,398,435
DIFFERENCE	-88,358	-85,534	-96,941	-78,493	-90,744	-89,301	-178,769	-121,822	-112,742	-121,362	-90,150	-89,316	-1,243,532
	-14,273	-21,168	5,495	-12,864	-4,499	-1,084	63,847	-45,919	-26,807	-40,869	-39,923	-16,839	-154,903
													PERCENT CHANGE: 12.46%
ACCOUNT 466100													
FORECASTED PERIOD	SALES FOR RESALE UNBILL												
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	9,525	19,133	16,853	-2,593	-1,800	773	-14,747	-47,376	3,230	-14,200	10,794	-26,085	-46,493
	-9,525	-19,133	-16,853	2,593	1,800	-773	14,747	47,376	-3,230	14,200	-10,794	26,085	46,493
													PERCENT CHANGE: -100.00%
ACCOUNT 471100													
FORECASTED PERIOD	RECONNECTION CHARGES												
BASE PERIOD	-17,500	-17,496	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-17,500	-209,996
DIFFERENCE	-16,800	-16,696	-19,048	-20,446	-20,932	-18,838	-38,702	-50,253	-14,284	-18,540	-17,191	-17,582	-269,312
	-700	-800	1,548	2,946	3,432	1,338	21,202	32,753	-3,216	1,040	-309	82	59,316
													PERCENT CHANGE: -22.03%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEMULE C-2.2(b)  
PAGE 9 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 471200													
OTHER MISC SERV REVENUES													
FORECASTED PERIOD	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-57,623	-691,476
BASE PERIOD	-41,256	-43,013	-42,469	-46,271	-49,206	-46,127	-63,914	-63,914	-65,274	-83,669	-56,877	-54,965	-655,312
DIFFERENCE	-16,367	-14,610	-15,154	-11,352	-8,417	-11,496	4,648	6,291	7,651	26,046	-746	-2,658	-36,164
													PERCENT CHANGE: 5.52%
ACCOUNT 472000													
RENTS FROM WATER PROPERTY													
FORECASTED PERIOD	-7,187	-7,197	-7,303	-7,303	-7,196	-7,196	-7,196	-7,196	-7,196	-7,196	-7,196	-7,196	-86,345
BASE PERIOD	-8,892	-7,303	-7,303	-7,303	-18,658	-8,496	-9,256	-5,835	-10,624	-12,303	-11,560	-8,892	-116,425
DIFFERENCE	1,705	106	106	107	11,462	1,300	2,060	-1,361	3,428	5,107	4,364	1,696	30,080
													PERCENT CHANGE: -25.84%
ACCOUNT 474100													
BILL & COLL SERV FOR OTH													
FORECASTED PERIOD	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-75,294	-903,528
BASE PERIOD	-78,103	-78,121	-78,996	-70,945	-94,387	-78,274	-80,913	-81,063	-71,876	-86,024	-73,058	-80,729	-952,489
DIFFERENCE	2,809	2,827	3,702	-4,349	19,093	2,980	5,619	5,769	-3,418	10,730	-2,236	5,435	48,961
													PERCENT CHANGE: -5.14%
ACCOUNT 474300													
MISCELLANEOUS													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-768	-950	700	-1,495	-1,495	121	0	0	823	324	184	7,631	5,075
DIFFERENCE	768	950	-700	1,495	1,495	-121	0	0	-823	-324	-184	-7,631	-5,075
													PERCENT CHANGE: -100.00%
ACCOUNT 602000													
PURCHASED WATER													
FORECASTED PERIOD	40,500	40,700	39,450	40,800	41,900	42,350	43,600	45,850	47,850	47,350	40,700	38,150	509,200
BASE PERIOD	38,130	37,627	10,113	31,902	41,082	23,401	62,563	32,362	53,614	37,545	74,118	41,358	483,815
DIFFERENCE	2,370	3,073	29,337	8,898	818	18,949	-18,963	13,488	-5,764	9,805	-33,418	-3,208	25,385
													PERCENT CHANGE: 5.25%
ACCOUNT 603100													
MISCELLANEOUS SS EXPENSES													
FORECASTED PERIOD	8,625	10,558	9,448	12,008	11,530	10,278	13,748	9,563	12,093	8,873	11,548	14,318	132,590
BASE PERIOD	9,672	16,482	2,209	8,850	6,455	6,824	10,155	3,560	10,817	8,911	10,246	9,661	103,842
DIFFERENCE	-1,047	-5,924	7,239	3,158	5,075	3,454	3,593	6,003	1,276	-38	1,302	4,657	28,748
													PERCENT CHANGE: 27.68%
ACCOUNT 610000													
SS ORENY MAINT SUPR & ENG													
FORECASTED PERIOD	466,736	503,171	440,358	479,789	470,592	511,362	467,757	490,668	507,984	451,745	507,984	506,017	5,804,163
BASE PERIOD	45,957	74,305	-109,778	86,839	76,369	112,777	75,418	-64,212	30,482	-15,273	32,417	145,189	490,490
DIFFERENCE	420,779	428,866	550,136	392,950	394,223	398,585	392,339	554,880	477,502	467,018	475,567	360,828	5,313,673
													PERCENT CHANGE: 1083.34%
ACCOUNT 611100													
OR MA SS STRUCT & IMP MAT													
FORECASTED PERIOD	9,100	10,560	10,010	10,560	29,810	24,310	15,510	27,060	10,010	10,560	10,010	10,560	178,060
BASE PERIOD	4,777	12,223	1,996	8,682	3,427	3,126	3,690	7,114	4,457	7,114	5,143	12,652	70,423
DIFFERENCE	4,323	-1,663	8,014	1,878	26,383	21,184	11,820	19,946	5,553	3,446	4,867	-2,092	107,637
													PERCENT CHANGE: 152.84%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.



KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 10 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 613120													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	483	483	483	483	483	483	483	483	967	483	483	483	6,280
DIFFERENCE	-483	-483	-483	-483	-483	-483	-483	-483	-967	-483	-483	-483	-6,280
													PERCENT CHANGE: -100.00%
ACCOUNT 622100													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	1,975	0	0	0	0	0	0	0	0	0	0	0	1,975
DIFFERENCE	-1,975	0	0	0	0	0	0	0	0	0	0	0	-1,975
													PERCENT CHANGE: -100.00%
ACCOUNT 623110													
FORECASTED PERIOD	715	715	715	715	715	715	715	715	715	715	715	715	8,580
BASE PERIOD	22,535	15,770	28,692	17,887	20,530	22,458	16,572	13,210	18,047	18,664	15,824	28,757	238,946
DIFFERENCE	-21,820	-15,055	-27,977	-17,172	-19,815	-21,743	-15,857	-12,495	-17,332	-17,949	-15,109	-28,042	-230,366
													PERCENT CHANGE: -96.41%
ACCOUNT 623210													
FORECASTED PERIOD	229,564	198,339	175,413	180,253	217,196	227,391	262,998	328,804	310,162	346,770	301,107	268,980	3,046,977
BASE PERIOD	223,455	70,536	175,004	181,514	141,335	257,972	311,917	244,219	259,976	344,917	111,226	186,208	2,508,279
DIFFERENCE	6,109	127,803	409	-1,261	75,861	-30,581	-48,919	84,585	50,186	1,853	189,881	82,772	538,698
													PERCENT CHANGE: 21.48%
ACCOUNT 624100													
FORECASTED PERIOD	1,500	220	220	220	220	1,650	220	220	220	220	220	220	5,350
BASE PERIOD	12	0	0	87	683	461	0	0	0	0	0	0	1,243
DIFFERENCE	1,488	220	220	133	-463	1,189	220	220	220	220	220	220	4,107
													PERCENT CHANGE: 330.41%
ACCOUNT 624200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	0	0	0	0	0	0	139	0	0	0	0	139
DIFFERENCE	0	0	0	0	0	0	0	-139	0	0	0	0	-139
													PERCENT CHANGE: -100.00%
ACCOUNT 626500													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	-182	0	287	-233	-16	255	-60	1,696	0	33	96	88	1,934
DIFFERENCE	182	0	-287	233	16	-255	60	-1,696	0	-33	-96	-88	-1,934
													PERCENT CHANGE: -100.00%
ACCOUNT 630200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	4,635	4,036	7,022	4,742	5,695	4,132	3,511	5,834	3,584	7,590	4,724	5,816	61,321
DIFFERENCE	-4,635	-4,036	-7,022	-4,742	-5,695	-4,132	-3,511	-5,834	-3,584	-7,590	-4,724	-5,816	-61,321
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 11 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 633200													
OR MN PUMP EQPT NAT ELEC													
FORECASTED PERIOD	11,700	6,820	6,820	6,820	10,560	6,820	72,820	39,820	6,820	6,820	10,560	6,820	193,200
BASE PERIOD	2,697	6,576	8,449	5,566	3,650	1,696	4,910	2,168	13,622	7,205	5,581	3,744	65,864
DIFFERENCE	9,003	244	-1,629	1,254	6,910	5,124	67,910	37,652	-6,802	-385	4,979	3,076	127,336
													PERCENT CHANGE: 193.33%
ACCOUNT 640000													
WT OPERATION SUPERV & ENG													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	41,184	40,713	59,191	43,060	47,292	44,225	48,169	72,297	41,596	59,791	41,079	40,946	579,543
DIFFERENCE	-41,184	-40,713	-59,191	-43,060	-47,292	-44,225	-48,169	-72,297	-41,596	-59,791	-41,079	-40,946	-579,543
													PERCENT CHANGE: -100.00%
ACCOUNT 641100													
GENERAL CHEMICALS													
FORECASTED PERIOD	124,876	135,936	114,943	120,736	122,399	145,666	136,624	156,540	165,937	156,022	139,844	129,547	1,649,070
BASE PERIOD	95,161	114,814	87,084	124,263	130,675	147,818	141,016	129,147	171,563	231,970	126,162	132,139	1,631,812
DIFFERENCE	29,715	21,122	27,859	-3,527	-8,276	-2,152	-4,392	27,393	-5,626	-75,948	13,682	-2,592	17,258
													PERCENT CHANGE: 1.06%
ACCOUNT 642100													
GENERAL WT LABOR													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	75,469	74,453	91,651	57,510	60,013	59,448	73,435	108,838	57,295	89,008	62,870	58,352	868,342
DIFFERENCE	-75,469	-74,453	-91,651	-57,510	-60,013	-59,448	-73,435	-108,838	-57,295	-89,008	-62,870	-58,352	-868,342
													PERCENT CHANGE: -100.00%
ACCOUNT 642300													
GENERAL WT EXPENSES													
FORECASTED PERIOD	17,625	14,306	20,445	13,655	19,814	13,646	20,249	13,790	13,901	18,295	12,539	13,896	192,161
BASE PERIOD	18,800	16,861	12,142	16,221	21,402	14,395	12,356	21,642	14,391	23,857	10,892	15,895	198,854
DIFFERENCE	-1,175	-2,555	8,303	-2,566	-1,588	-749	7,893	-7,852	-490	-5,562	1,647	-1,999	-6,693
													PERCENT CHANGE: -3.37%
ACCOUNT 643100													
MISC WT EXPENSES-CURRENT													
FORECASTED PERIOD	4,663	14,432	8,834	9,824	7,133	6,496	5,819	6,027	11,833	7,348	4,927	7,165	96,501
BASE PERIOD	7,234	11,292	4,646	6,682	2,103	2,543	3,115	2,274	2,942	6,872	2,531	3,512	55,746
DIFFERENCE	-2,571	3,140	4,188	3,142	5,030	3,953	2,704	3,753	8,891	476	2,396	3,653	40,755
													PERCENT CHANGE: 73.11%
ACCOUNT 643300													
WASTE DISPOSAL EXP (CUR)													
FORECASTED PERIOD	11,800	6,221	12,660	7,157	6,221	12,660	6,221	12,660	6,923	12,660	6,221	6,923	108,327
BASE PERIOD	133,490	17,474	17,887	17,441	23,290	18,504	15,505	14,933	13,442	15,148	10,806	3,759	301,679
DIFFERENCE	-121,690	-11,253	-5,227	-10,284	-17,069	-5,844	-9,284	-2,273	-6,519	-2,488	-4,585	-3,164	-193,352
													PERCENT CHANGE: -64.09%
ACCOUNT 643310													
AMORT WASTE DISPOSAL EXP													
FORECASTED PERIOD	8,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	14,000	14,000	14,000	14,000	155,000
BASE PERIOD	8,438	8,438	8,438	8,438	8,438	8,438	8,438	8,438	7,814	7,814	0	0	83,132
DIFFERENCE	-438	4,562	4,562	4,562	4,562	4,562	4,562	4,562	6,186	6,186	14,000	14,000	71,868
													PERCENT CHANGE: 86.45%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

DATA: X BASE PERIOD X FORECASTED PERIOD  
TYPE OF FILING: ORIGINAL X UPDATED  
WORKPAPER REFERENCE NO(S):  
REVISOR: M. MILLER / S. MILLER  
SCHEDULE C-2.2(b)  
PAGE 12 OF 20  
WITNESS RESPONSIBLE:

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 650000													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	4,491	4,882	11,624	8,018	5,661	4,731	3,957	8,271	7,503	8,094	7,547	8,769	83,548
DIFFERENCE	-4,491	-4,882	-11,624	-8,018	-5,661	-4,731	-3,957	-8,271	-7,503	-8,094	-7,547	-8,769	-83,548
													-100.00%
ACCOUNT 651100													
FORECASTED PERIOD	4,333	61,633	9,693	7,573	6,513	4,393	4,393	4,393	4,393	13,933	4,393	4,393	130,036
BASE PERIOD	1,799	49,313	1,929	3,131	6,328	3,363	2,363	2,305	2,290	3,380	2,268	3,573	82,041
DIFFERENCE	2,534	12,320	7,764	4,442	185	1,031	2,030	2,088	2,103	10,553	2,125	820	47,995
													58.50%
ACCOUNT 651200													
FORECASTED PERIOD	12,700	12,700	11,800	11,800	11,800	11,800	11,800	11,800	11,800	9,210	9,210	9,210	135,630
BASE PERIOD	12,993	12,993	12,993	12,993	12,993	12,993	12,993	12,993	13,264	13,264	12,993	9,663	153,128
DIFFERENCE	-293	-293	-1,193	-1,193	-1,193	-1,193	-1,193	-1,193	-1,464	-4,054	-3,783	-453	-17,498
													-11.43%
ACCOUNT 661200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	92,423	94,056	94,301	77,079	98,149	73,754	83,733	90,619	60,003	87,883	70,596	66,819	989,415
DIFFERENCE	-92,423	-94,056	-94,301	-77,079	-98,149	-73,754	-83,733	-90,619	-60,003	-87,883	-70,596	-66,819	-989,415
													-100.00%
ACCOUNT 662100													
FORECASTED PERIOD	11,330	11,778	11,778	11,778	11,778	11,778	11,778	11,778	11,778	11,778	11,778	11,778	140,888
BASE PERIOD	8,825	12,729	5,812	7,724	9,148	16,528	-1,825	5,381	3,604	23,027	1,494	12,061	104,508
DIFFERENCE	2,505	-951	5,966	4,054	2,630	-4,750	13,603	6,397	8,174	-11,249	10,284	-283	36,380
													34.81%
ACCOUNT 662200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	54,964	53,915	98,126	69,235	59,734	59,828	70,527	102,349	51,015	80,694	53,680	55,336	809,403
DIFFERENCE	-54,964	-53,915	-98,126	-69,235	-59,734	-59,828	-70,527	-102,349	-51,015	-80,694	-53,680	-55,336	-809,403
													-100.00%
ACCOUNT 663300													
FORECASTED PERIOD	9,150	7,423	7,423	7,423	7,423	7,423	7,423	12,223	12,223	12,223	7,723	9,823	107,903
BASE PERIOD	5,740	15,191	4,010	15,740	11,802	12,488	8,910	6,160	6,442	11,337	8,429	8,390	114,639
DIFFERENCE	3,410	-7,768	3,413	-8,317	-4,379	-5,065	-1,487	6,063	5,781	886	-706	1,433	-6,736
													-5.88%
ACCOUNT 665300													
FORECASTED PERIOD	12,053	11,811	20,211	12,861	14,893	11,811	11,811	10,761	10,761	10,761	10,761	11,286	149,781
BASE PERIOD	9,886	19,250	10,521	20,083	5,757	11,244	11,427	6,201	8,586	11,265	10,004	13,346	137,570
DIFFERENCE	2,167	-7,439	9,690	-7,222	9,136	567	384	4,560	2,175	-504	757	-2,060	12,211
													8.88%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 13 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	EEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 666000	T&D RENTS												
FORECASTED PERIOD	300	315	315	315	315	315	315	315	315	315	315	315	3,765
BASE PERIOD	0	1,000	0	1,000	227	0	1,002	0	0	227	0	0	23,371
DIFFERENCE	-20,300	-685	-685	100	215	88	-687	315	315	88	315	315	-19,606
													PERCENT CHANGE: -83.89%
ACCOUNT 667100	MISC SEWER T & D EXP												
FORECASTED PERIOD	500	525	525	525	525	525	525	525	525	525	525	525	6,275
BASE PERIOD	1,992	553	44	398	360	75	777	411	426	194	365	255	5,850
DIFFERENCE	-1,492	-28	481	127	165	450	-252	114	99	331	160	270	425
													PERCENT CHANGE: 7.26%
ACCOUNT 670000	OR MN T&D SUPR & ENS												
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	2,661	1,956	6,197	1,384	1,236	4,865	3,898	12,393	3,872	5,286	3,173	8,641	55,562
DIFFERENCE	-2,661	-1,956	-6,197	-1,384	-1,236	-4,865	-3,898	-12,393	-3,872	-5,286	-3,173	-8,641	-55,562
													PERCENT CHANGE: -100.00%
ACCOUNT 671100	OR MN T&D STRUCT & IMP-INT												
FORECASTED PERIOD	17,250	18,163	18,163	18,163	18,163	18,163	18,163	34,663	18,163	34,663	18,163	18,163	250,043
BASE PERIOD	16,582	18,346	11,460	15,685	18,657	20,224	7,177	22,993	26,291	24,402	30,288	10,349	222,454
DIFFERENCE	668	-183	6,703	2,478	-194	-2,061	10,986	11,670	-8,128	10,261	-12,125	7,814	27,589
													PERCENT CHANGE: 12.40%
ACCOUNT 671200	OR MN T&D STRUCT & IMP-LAB												
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	436	215	288	715	176	548	395	1,312	605	1,155	715	143	6,703
DIFFERENCE	-436	-215	-288	-715	-176	-548	-395	-1,312	-605	-1,155	-715	-143	-6,703
													PERCENT CHANGE: -100.00%
ACCOUNT 672120	AVORT DEF EXP RES & STAND												
FORECASTED PERIOD	13,924	13,924	13,924	13,924	13,924	13,924	13,924	13,924	11,263	11,263	14,263	14,263	162,444
BASE PERIOD	13,823	13,823	13,823	13,823	13,823	8,773	8,773	8,773	13,823	13,823	13,823	13,823	150,726
DIFFERENCE	101	101	101	101	101	5,151	5,151	5,151	-2,560	-2,560	440	440	11,718
													PERCENT CHANGE: 7.77%
ACCOUNT 673200	OR MN T&D MAINS LAB												
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	20,054	15,839	47,578	26,076	17,949	22,652	30,198	42,059	25,597	31,404	19,447	17,896	316,749
DIFFERENCE	-20,054	-15,839	-47,578	-26,076	-17,949	-22,652	-30,198	-42,059	-25,597	-31,404	-19,447	-17,896	-316,749
													PERCENT CHANGE: -100.00%
ACCOUNT 675200	OR MN SERVICES LAE												
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	11,042	13,376	27,564	18,294	13,708	14,225	13,379	22,504	16,354	24,681	14,113	11,257	200,497
DIFFERENCE	-11,042	-13,376	-27,564	-18,294	-13,708	-14,225	-13,379	-22,504	-16,354	-24,681	-14,113	-11,257	-200,497
													PERCENT CHANGE: -100.00%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

SCHEDULE C-2.2(b)  
PAGE 14 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

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

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 676200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	7,763	13,551	-23,625	7,966	6,278	10,710	5,789	-17,043	7,978	-325	693	16,164	35,919
DIFFERENCE	-7,763	-13,551	23,625	-7,966	-6,278	-10,710	-5,789	17,043	-7,978	325	-693	-16,164	-35,919
													PERCENT CHANGE: -100.00%
ACCOUNT 677200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	6,488	6,161	3,957	3,766	2,177	9,348	8,418	22,441	9,793	13,756	7,030	6,220	99,555
DIFFERENCE	-6,488	-6,161	-3,957	-3,766	-2,177	-9,348	-8,418	-22,441	-9,793	-13,756	-7,030	-6,220	-99,555
													PERCENT CHANGE: -100.00%
ACCOUNT 678100													
FORECASTED PERIOD	18,100	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	24,000	334,600
BASE PERIOD	32,853	2,061	6,153	9,280	27,629	42,904	-14,594	9,534	-34,035	-9,501	17,105	52,295	141,684
DIFFERENCE	-14,753	27,189	23,097	19,970	1,621	-13,654	43,844	19,716	63,285	38,751	12,145	-28,295	192,916
													PERCENT CHANGE: 136.16%
ACCOUNT 678200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	546	794	1,097	889	1,253	680	364	2,820	2,062	1,829	1,376	1,061	14,771
DIFFERENCE	-546	-794	-1,097	-889	-1,253	-680	-364	-2,820	-2,062	-1,829	-1,376	-1,061	-14,771
													PERCENT CHANGE: -100.00%
ACCOUNT 902200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	42,575	38,153	64,171	38,990	35,478	39,031	35,011	57,932	47,579	65,633	40,511	45,766	550,830
DIFFERENCE	-42,575	-38,153	-64,171	-38,990	-35,478	-39,031	-35,011	-57,932	-47,579	-65,633	-40,511	-45,766	-550,830
													PERCENT CHANGE: -100.00%
ACCOUNT 903100													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	6,112	1,430	2,268	3,306	1,944	833	-2,126	468	202	964	449	-84	9,154
DIFFERENCE	-6,112	-1,430	-2,268	-3,306	-1,944	-833	2,126	-468	-202	-964	-449	84	-9,154
													PERCENT CHANGE: -100.00%
ACCOUNT 903200													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	28,221	30,571	21,652	13,262	20,507	18,223	20,070	29,160	23,269	31,622	20,218	23,232	280,007
DIFFERENCE	-28,221	-30,571	-21,652	-13,262	-20,507	-18,223	-20,070	-29,160	-23,269	-31,622	-20,218	-23,232	-280,007
													PERCENT CHANGE: -100.00%
ACCOUNT 903300													
FORECASTED PERIOD	17,433	17,956	17,956	17,956	17,956	17,956	17,956	17,956	17,956	17,956	17,956	17,956	214,949
BASE PERIOD	20,410	15,529	24,703	9,520	16,561	17,826	26,319	10,886	27,547	18,329	22,430	18,969	229,029
DIFFERENCE	-2,977	2,427	-6,747	8,436	1,395	130	-8,363	7,070	-9,591	-373	-4,474	-1,013	-14,080
													PERCENT CHANGE: -6.15%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 15 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 903520													
BILLING & ACTING OTH EXP													
FORECASTED PERIOD	22,780	24,300	23,030	24,615	24,953	22,530	25,627	24,350	27,415	23,826	23,050	24,500	290,976
BASE PERIOD	25,251	32,076	38,826	33,060	26,694	25,432	37,047	34,785	22,378	26,879	35,117	26,131	363,676
DIFFERENCE	-2,471	-7,776	-15,796	-8,445	-1,741	-2,902	-11,420	-10,435	5,037	-3,053	-12,067	-1,631	-72,700
													-19,998
PERCENT CHANGE:													
ACCOUNT 903521													
CUST ACCTG-BILLING/TELEPHONE													
FORECASTED PERIOD	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000
BASE PERIOD	1,204	11,072	6,997	7,322	3,084	11,209	4,327	4,925	9,144	7,492	6,932	9,024	82,732
DIFFERENCE	7,796	-2,072	2,003	1,678	5,916	-2,209	4,673	4,075	-144	1,508	2,068	-24	25,268
													30,548
PERCENT CHANGE:													
ACCOUNT 903523													
CUST ACCTG-BILLING/POSTAGE													
FORECASTED PERIOD	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	480,000
BASE PERIOD	40,130	47,677	38,739	43,565	41,443	49,593	40,005	45,174	40,499	49,040	39,208	47,152	522,225
DIFFERENCE	-130	-7,677	1,261	-3,565	-1,443	-9,593	-5	-5,174	-199	-9,040	792	-7,152	-42,225
													-8,098
PERCENT CHANGE:													
ACCOUNT 904000													
UNCOLLECTIBLE ACCOUNTS													
FORECASTED PERIOD	39,696	37,907	36,653	37,169	37,624	39,587	41,498	48,357	48,296	48,320	46,526	42,092	503,725
BASE PERIOD	26,967	4,355	51,147	34,539	16,642	59,905	156,981	21,515	20,359	23,415	32,305	134,914	583,044
DIFFERENCE	12,729	33,552	-14,494	2,630	20,982	-20,318	-115,483	26,842	27,937	24,905	14,221	-92,822	-79,319
													-13,608
PERCENT CHANGE:													
ACCOUNT 905100													
MISC CUST ACTING EXPENSES													
FORECASTED PERIOD	6,510	20,131	8,531	7,531	18,631	6,131	4,531	16,731	4,531	4,731	42,231	6,531	146,751
BASE PERIOD	6,858	4,308	19,214	693	8,885	9,852	4,559	512	17,187	4,286	2,528	18,303	97,185
DIFFERENCE	-348	15,823	-10,683	6,838	9,746	-3,721	-28	16,219	-12,656	445	39,703	-11,772	49,566
													51,008
PERCENT CHANGE:													
ACCOUNT 910110													
ANNUAL REPORT EXPENSES													
FORECASTED PERIOD	8,900	8,365	8,665	8,665	11,612	8,665	7,465	7,865	8,065	16,040	8,065	8,565	110,937
BASE PERIOD	168,350	9,658	5,907	-17,659	21,103	4,115	27,796	-8,089	4,738	6,142	10,576	-24,440	208,197
DIFFERENCE	-159,450	-1,293	2,758	26,324	-9,491	4,550	-20,331	15,954	3,327	9,898	-2,511	33,005	-97,260
													-46,728
PERCENT CHANGE:													
ACCOUNT 920200													
SALARIES OFFICERS													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													#Num!
PERCENT CHANGE:													
ACCOUNT 920500													
INCENTIVE PLAN EXPENSE													
FORECASTED PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	0	0	0	0	0	0	0
													#Num!
PERCENT CHANGE:													

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 16 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 920520													
INCENTIVE PLAN EXP OFFICERS													
FORECASTED PERIOD	19,826	21,677	18,851	20,732	20,559	22,514	20,619	21,539	22,514	19,666	22,514	21,539	252,550
BASE PERIOD	8,046	17,468	27,351	-19,379	20,830	21,092	28,324	31,637	15,134	50,641	17,025	17,491	235,660
DIFFERENCE	11,780	4,209	-8,500	40,111	-271	1,422	-7,705	-10,098	7,380	-30,975	5,489	4,048	16,890
													PERCENT CHANGE: 7.17%
ACCOUNT 921100													
EXPENSES OF EMPLOYEES													
FORECASTED PERIOD	2,505	1,731	2,137	3,656	2,781	2,387	3,281	2,106	1,781	2,837	1,731	2,487	29,420
BASE PERIOD	19,228	2,152	2,105	-3,348	-1,059	1,013	-195	-288	-295	1,352	2,103	2,746	25,514
DIFFERENCE	-16,723	-421	32	7,004	3,840	1,374	3,476	2,394	2,076	1,485	-372	-259	3,906
													PERCENT CHANGE: 15.31%
ACCOUNT 921200													
MISC OFFICE EXPENSES													
FORECASTED PERIOD	9,675	9,499	29,199	9,199	9,299	9,399	9,499	10,105	10,199	10,105	9,499	9,499	135,270
BASE PERIOD	7,686	12,436	4,624	13,432	11,119	6,536	8,828	33,888	9,868	10,092	11,728	9,953	140,190
DIFFERENCE	1,989	-2,937	24,575	-4,233	-1,820	2,863	671	-23,689	331	13	-2,229	-454	-4,920
													PERCENT CHANGE: -3.51%
ACCOUNT 921210													
MISC OFFICE EXP TEL													
FORECASTED PERIOD	8,192	8,094	10,094	9,594	9,994	9,694	8,094	9,044	8,094	8,094	8,094	8,094	105,176
BASE PERIOD	9,829	2,424	5,330	5,957	17,758	6,926	7,168	8,147	7,012	9,218	6,483	6,763	92,715
DIFFERENCE	-1,637	5,670	4,764	3,637	-7,764	2,768	926	897	1,082	-1,124	1,911	1,331	12,461
													PERCENT CHANGE: 13.44%
ACCOUNT 921220													
MISC OFFICE EXP SUP													
FORECASTED PERIOD	4,868	5,501	6,216	5,991	5,791	5,541	5,976	5,176	5,441	5,791	5,516	5,516	67,324
BASE PERIOD	7,165	7,960	5,737	6,461	7,827	4,954	4,340	4,201	3,729	5,689	3,846	4,570	66,479
DIFFERENCE	-2,297	-2,459	479	-470	-2,036	587	1,636	975	1,712	102	1,670	946	845
													PERCENT CHANGE: 1.27%
ACCOUNT 921250													
OFFICE BUILDING OPERATION													
FORECASTED PERIOD	200	200	200	200	200	200	200	200	200	200	200	200	2,400
BASE PERIOD	103	16	61	127	48	48	49	7,412	-127	125	303	38	8,203
DIFFERENCE	97	184	139	73	152	152	151	-7,212	327	75	-103	162	-5,803
													PERCENT CHANGE: -70.74%
ACCOUNT 923100													
SERVICE COMPANY CHARGES													
FORECASTED PERIOD	569,351	544,271	490,439	540,921	527,845	549,204	561,648	553,176	556,426	527,419	549,672	529,112	6,499,384
BASE PERIOD	716,929	597,095	649,248	550,740	615,737	705,137	618,602	654,085	482,704	753,665	507,919	570,758	7,422,619
DIFFERENCE	-147,578	-52,824	-158,809	-9,919	-87,892	-155,933	-56,954	-100,909	73,722	-226,246	41,753	-41,646	-923,235
													PERCENT CHANGE: -12.44%
ACCOUNT 923200													
AUDITING SERVICES													
FORECASTED PERIOD	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
BASE PERIOD	6,002	4,537	4,647	5,050	4,647	7,424	18,391	15,448	3,308	13,811	6,535	4,625	94,425
DIFFERENCE	-2	1,463	1,353	950	1,353	-1,424	-12,391	-9,448	2,692	-7,811	-535	1,375	-22,425
													PERCENT CHANGE: -23.75%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143  
COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 17 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 923300 LEGAL SERVICES													
FORECASTED PERIOD	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
BASE PERIOD	6	20,035	13,252	-3,860	18,191	-7,676	8,250	1,419	-8,772	8,087	14,822	-790	62,964
DIFFERENCE	6,244	-13,785	-7,002	10,110	-11,941	13,926	-2,000	4,831	15,022	-1,837	-8,572	7,040	12,036
													PERCENT CHANGE: 19.12%
ACCOUNT 923500 OTHER SERVICES-CURRENT													
FORECASTED PERIOD	33,808	54,298	42,848	37,845	55,508	65,569	63,761	49,572	45,192	48,509	48,783	38,886	584,579
BASE PERIOD	35,270	36,100	29,249	27,596	29,047	32,992	19,944	66,713	42,230	41,182	20,408	27,793	408,524
DIFFERENCE	-1,462	18,198	13,599	10,249	26,461	32,577	43,817	-17,141	2,962	7,327	28,375	11,093	176,055
													PERCENT CHANGE: 43.10%
ACCOUNT 924000 PROPERTY INSURANCE													
FORECASTED PERIOD	3,000	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	38,750
BASE PERIOD	8,755	8,568	12,104	10,880	7,209	9,653	9,843	9,843	8,755	8,755	8,755	8,755	111,875
DIFFERENCE	-5,755	-5,318	-8,854	-7,630	-3,959	-6,403	-6,593	-6,593	-5,505	-5,505	-5,505	-5,505	-73,125
													PERCENT CHANGE: -65.36%
ACCOUNT 925110 WORKMENS COMP PREMIUM EXP													
FORECASTED PERIOD	9,822	10,306	10,306	10,306	10,306	10,306	10,306	10,306	10,306	10,306	10,306	10,306	123,188
BASE PERIOD	9,690	13,244	11,414	11,376	12,300	12,532	12,626	11,767	9,557	8,478	9,346	9,361	131,691
DIFFERENCE	132	-2,938	-1,108	-1,070	-1,994	-2,226	-2,320	-1,461	749	1,828	960	945	-8,503
													PERCENT CHANGE: -6.46%
ACCOUNT 925300 INJURIES & DAMAGES EXP													
FORECASTED PERIOD	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
BASE PERIOD	0	280	400	0	0	-784	0	0	100	0	0	0	-14
DIFFERENCE	1,500	1,220	1,100	1,500	1,500	2,284	1,500	1,500	1,400	1,500	1,500	1,500	18,014
													PERCENT CHANGE: -128671.43%
ACCOUNT 925400 GENERAL LIABILITY													
FORECASTED PERIOD	52,250	56,667	56,667	56,667	56,667	56,667	56,667	56,667	56,667	56,667	56,667	56,667	675,587
BASE PERIOD	86,558	30,148	30,377	-5,051	29,033	25,321	13,782	29,345	33,950	-51,655	33,950	33,950	289,708
DIFFERENCE	-34,308	26,519	26,290	61,718	27,634	31,346	42,885	27,322	22,717	108,322	22,717	22,717	385,879
													PERCENT CHANGE: 133.20%
ACCOUNT 926100 ACCRUED OPEB EXPENSE													
FORECASTED PERIOD	40,463	37,945	37,945	37,945	37,945	37,945	37,945	37,945	37,945	37,945	37,945	37,945	457,858
BASE PERIOD	57,475	42,365	59,124	43,762	51,807	51,761	51,987	49,336	57,312	50,763	55,848	56,428	627,968
DIFFERENCE	-17,012	-4,420	-21,179	-5,817	-13,862	-13,816	-14,042	-11,391	-19,367	-12,818	-17,903	-18,483	-170,110
													PERCENT CHANGE: -27.09%
ACCOUNT 926110 GROUP INSURANCE PREM EXP													
FORECASTED PERIOD	97,358	106,121	106,121	106,121	106,121	106,121	106,121	106,121	106,121	106,121	106,121	106,121	1,264,689
BASE PERIOD	92,284	98,272	73,488	134,475	126,306	23,276	98,940	80,782	85,514	72,129	82,585	85,412	1,053,463
DIFFERENCE	5,074	7,849	32,633	-28,354	-20,185	82,845	7,181	25,339	20,607	33,992	23,536	20,709	211,226
													PERCENT CHANGE: 20.05%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.



KENTUCKY-AMERICAN WATER COMPANY  
 CASE NO. 2007-00143  
 COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES  
 THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
 PAGE 18 OF 20  
 WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 926200													
OTHER WELFARE EXPENSES													
FORECASTED PERIOD	4,750	3,500	6,500	4,000	300	800	300	2,500	9,500	3,000	1,000	1,000	37,150
BASE PERIOD	10,174	3,506	10,539	396	424	325	0	921	3,226	1,492	763	3,967	35,733
DIFFERENCE	-5,424	-6	-4,039	3,604	-124	475	300	1,579	6,274	1,508	237	-2,967	1,417
													3.97%
ACCOUNT 926220													
ESOP CONTRIBUTIONS EXPENSE													
FORECASTED PERIOD	500	600	600	600	600	600	600	600	600	600	600	600	7,100
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	500	600	600	600	600	600	600	600	600	600	600	600	7,100
													#DIV/0!
ACCOUNT 926250													
401-K CONTRIBUTIONS EXPENSE													
FORECASTED PERIOD	3,767	3,908	3,544	3,899	3,871	4,238	3,918	4,051	4,238	3,757	4,238	4,051	47,480
BASE PERIOD	5,803	7,113	6,149	7,667	7,226	8,084	7,577	7,801	5,271	6,432	5,818	6,090	81,031
DIFFERENCE	-2,036	-3,205	-2,605	-3,768	-3,355	-3,846	-3,659	-3,750	-1,033	-2,675	-1,580	-2,039	-33,551
													-41.41%
ACCOUNT 926400													
PENSION PLAN EXPENSE													
FORECASTED PERIOD	37,977	32,271	32,271	32,271	32,271	32,271	32,271	32,271	32,271	32,271	32,271	32,271	392,958
BASE PERIOD	65,022	40,060	63,328	43,679	53,945	52,648	52,860	49,118	63,540	57,455	63,360	63,952	668,967
DIFFERENCE	-27,045	-7,789	-31,057	-11,408	-21,674	-20,377	-20,589	-16,847	-31,269	-25,184	-31,089	-31,681	-276,009
													-41.26%
ACCOUNT 926600													
OTHER PENSION PLAN EXPENSE													
FORECASTED PERIOD	3,515	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,515
BASE PERIOD	5,795	4,442	8,197	4,697	4,581	8,152	7,220	6,265	3,965	5,846	4,143	3,846	67,149
DIFFERENCE	-2,280	-1,442	-5,197	-1,697	-1,581	-5,152	-4,220	-3,265	-965	-2,846	-1,143	-846	-30,634
													-45.62%
ACCOUNT 928100													
AMORT EXP RATE PROCEEDING													
FORECASTED PERIOD	74,530	74,530	74,530	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	45,833	636,087
BASE PERIOD	30,086	30,086	30,086	30,086	30,086	30,086	30,086	30,086	30,086	30,549	30,086	30,086	361,495
DIFFERENCE	44,444	44,444	44,444	15,747	15,747	15,747	15,747	15,747	15,747	15,284	15,747	15,747	274,592
													75.96%
ACCOUNT 928400													
SHORT EXP RATE PROCEEDING													
FORECASTED PERIOD	12,234	6,301	11,451	14,541	8,361	11,451	33,081	21,751	18,661	11,451	6,301	6,301	161,885
BASE PERIOD	18,374	6,223	-973	14,261	8,498	7,797	38,270	23,326	31,974	11,800	128	0	159,678
DIFFERENCE	-6,140	78	12,424	280	-137	3,654	-5,189	-1,575	-13,313	-349	6,173	6,301	2,207
													1.38%
ACCOUNT 930130													
OTHER GENERAL EXPENSE													
FORECASTED PERIOD	350	559	52	391	211	340	252	375	33	300	28	0	2,891
BASE PERIOD	-252,562	-507	614	1,363	917	410	226	189	15,774	24,794	21,898	41,736	-145,148
DIFFERENCE	252,912	1,066	-562	-972	-706	-70	26	186	-15,741	-24,494	-21,870	-41,736	148,039
													-101.99%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY  
CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)  
PAGE 19 OF 20  
WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 930200													
FORECASTED PERIOD	0	0	0	0	0	0	4,300	0	0	0	0	0	4,300
BASE PERIOD	0	0	0	0	0	0	0	0	0	0	0	0	0
DIFFERENCE	0	0	0	0	0	0	4,300	0	0	0	0	0	4,300
													HDI V/O:
ACCOUNT 930210													
MISC GENERAL EXP-CURRENT													PERCENT CHANGE:
FORECASTED PERIOD	15,309	17,213	25,819	26,798	10,718	44,407	23,493	11,348	13,202	18,085	11,133	10,627	228,352
BASE PERIOD	17,844	14,228	24,606	15,564	15,138	30,645	1,843	17,499	6,810	16,209	10,626	7,195	178,207
DIFFERENCE	-2,535	2,985	1,213	11,234	-4,420	13,762	21,850	-6,151	6,392	1,876	507	3,432	50,145
													PERCENT CHANGE:
													28.14%
ACCOUNT 930230													
AMORT MISC GENERAL EXP													PERCENT CHANGE:
FORECASTED PERIOD	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	27,600
BASE PERIOD	2,156	2,156	3,012	2,584	2,584	6,247	3,446	3,446	2,110	2,110	2,026	2,334	34,211
DIFFERENCE	144	144	-712	-284	-284	-3,947	-1,146	-1,146	190	190	274	-34	-6,611
													PERCENT CHANGE:
													-19.32%
ACCOUNT 930260													
MEALS & TRAVEL EXPENSES-TAXABL													PERCENT CHANGE:
FORECASTED PERIOD	1,490	1,515	3,618	2,690	1,565	2,068	2,415	1,890	1,565	1,618	1,515	2,168	24,117
BASE PERIOD	1,477	1,555	1,305	1,097	704	1,997	1,147	1,156	806	1,585	1,665	2,463	16,957
DIFFERENCE	13	-40	2,313	1,593	861	71	1,268	734	759	33	-150	-295	7,160
													PERCENT CHANGE:
													42.22%
ACCOUNT 930600													
TRANSPORTATION EXPENSES													PERCENT CHANGE:
FORECASTED PERIOD	58,320	58,850	70,850	58,850	69,850	58,850	58,850	58,850	58,850	58,850	58,850	58,850	728,670
BASE PERIOD	68,053	28,631	40,666	20,771	30,205	65,041	39,083	53,474	53,029	44,884	50,469	38,228	532,534
DIFFERENCE	-9,733	30,219	30,184	38,079	39,645	-6,191	19,767	5,376	5,821	13,966	8,381	20,622	196,136
													PERCENT CHANGE:
													36.83%
ACCOUNT 930850													
MISC GEN EXP-DIRECTORS FEES													PERCENT CHANGE:
FORECASTED PERIOD	0	4,500	0	0	4,500	0	0	4,500	0	0	4,500	0	18,000
BASE PERIOD	1,500	3,000	0	0	4,500	0	3,300	1,200	0	0	3,000	1,500	18,000
DIFFERENCE	-1,500	1,500	0	0	0	0	-3,300	3,300	0	0	1,500	-1,500	0
													PERCENT CHANGE:
													0.00%
ACCOUNT 930880													
MISC GEN EXP-COMPANY DUES													PERCENT CHANGE:
FORECASTED PERIOD	4,315	250	0	33,400	250	0	4,900	250	0	4,400	250	1,545	49,560
BASE PERIOD	1,390	1,459	2,539	25,448	1,982	2,089	2,109	2,023	1,390	1,390	1,390	1,390	44,599
DIFFERENCE	2,925	-1,209	-2,539	7,952	-1,732	-2,089	2,791	-1,773	-1,390	3,010	-1,140	155	4,961
													PERCENT CHANGE:
													11.12%
ACCOUNT 930890													
MISC GEN EXP-OTHER													PERCENT CHANGE:
FORECASTED PERIOD	700	1,206	506	2,566	5,656	4,860	1,433	603	706	2,566	506	3,206	24,514
BASE PERIOD	4,170	108	0	70	654	6,344	4,263	2,600	4,425	249	295	3,803	26,981
DIFFERENCE	-3,470	1,098	506	2,496	5,002	-1,484	-2,830	-1,997	-3,719	2,317	211	-597	-2,467
													PERCENT CHANGE:
													-9.14%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.

KENTUCKY-AMERICAN WATER COMPANY

CASE NO. 2007-00143

COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

THE TWELVE MONTHS ENDED NOVEMBER 30, 2008 (FORECASTED PERIOD) AND JULY 31, 2007 (BASE PERIOD)

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

SCHEDULE C-2.2(b)

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WITNESS RESPONSIBLE: M. MILLER / S. MILLER

ACCOUNT/TITLE	DEC	JAN	FEB	MAR	APR	MAY	JUN	JULY	AUG	SEP	OCT	NOV	TOTAL
ACCOUNT 930900 TAX PENALTY	0	0	0	0	0	0	0	0	0	0	0	0	0
FORECASTED PERIOD	190,243	0	220,405	0	0	-238,591	0	2,250	0	42,185	-3,607	-12,381	200,504
BASE PERIOD	-190,243	0	-220,405	0	0	238,591	0	-2,250	0	-42,185	3,607	12,381	-200,504
DIFFERENCE													-100.00%
ACCOUNT 931000 ADM & GENERAL RENTS	2,200	2,700	2,200	2,200	2,700	2,200	2,200	2,700	2,200	2,200	2,700	2,200	28,400
FORECASTED PERIOD	3,428	4,330	557	1,239	5,439	553	1,193	5,593	792	3,170	5,180	264	31,738
BASE PERIOD	-1,228	-1,630	1,643	961	-2,739	1,647	1,007	-2,893	1,408	-970	-2,480	1,936	-3,338
DIFFERENCE													-10.52%
ACCOUNT 932700 OR MN A&G MISC PROPTY MAINT	1,500	5,000	3,800	2,000	2,000	1,500	5,000	4,000	1,500	2,000	1,500	1,500	31,500
FORECASTED PERIOD	1,324	2,322	780	612	2,761	951	2,523	1,043	1,624	372	933	425	15,670
BASE PERIOD	176	2,678	3,020	1,388	-761	549	2,477	2,957	-124	1,628	567	1,075	15,630
DIFFERENCE													99.74%

Note: This schedule ties to the budget and does not reflect adjustments made for rate relief.