

KENTUCKY–AMERICAN WATER COMPANY
Case No. 2008-00427
Forecasted Test Period Ending May 31, 2010

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KENTUCKY-AMERICAN WATER COMPANY
SUMMARY OF PLANT ADDITIONS AND RETIREMENTS
REFERENCED TO EXHIBIT B

ACCT NO.	ACCOUNT TITLE	For the Period		For the Period		Average Forecasted UPIs	Adjustment B-2.2 P.1/2	Average Forecasted UPIs
		Feb-2008 ←--- Base Period --->	Jan-2009 Retirements	Feb-2009 ←--- Forecast Period --->	May-2010 Retirements			
	INTANGIBLE PLANT							
301000	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ 37,534	\$ -	\$ 37,534
302000	FRANCHISE/CONSENTS	0	0	0	0	70,261	0	70,261
339100	OTHE P/E INTANGIBLES	0	0	0	0	8,375	0	8,375
339600	OTHER P/E COMPREHENSIVE STUDIES	352,554	(328,246)	163,900	0	544,787	0	544,787
	TOTAL INTANGIBLES	\$ 352,554	\$ (328,246)	\$ 163,900	\$ -	\$ 660,957	\$ -	\$ 660,957
	SOURCE OF SUPPLY AND PUMPING PLANT							
303200	LAND AND LAND RIGHTS - SS	0	0	0	0	335,512	0	335,512
304100	STRUCTURES AND IMPROVEMENTS	11,472	0	1,122,624	51,620	3,131,351	0	3,131,351
305000	COLLECTING AND IMPOUNDING RESERVOIRS	0	4,096	0	0	1,012,457	0	1,012,457
306000	LAKE, RIVER AND OTHER INTAKES	0	0	0	0	537,098	0	537,098
307000	WELLS AND SPRINGS	0	0	0	0	0	0	0
309000	SUPPLY MAINS	45,126	0	0	0	5,138,874	0	5,138,874
303300	LAND AND LAND RIGHTS - PUMPING	0	0	0	0	91,827	0	91,827
304200	STRUCTURES AND IMPROVEMENTS	22,657	0	0	0	5,477,547	0	5,477,547
310000	POWER PRODUCTION EQUIPMENT	(93,093)	0	0	0	791,800	0	791,800
311200	ELECTRIC PUMPING EQUIPMENT	7,552,656	1,581,848	0	0	15,608,890	0	15,608,890
311300	DIESEL PUMPING EQUIPMENT	0	0	0	0	724,442	0	724,442
311400	HYDRAULIC PUMPING EQUIPMENT	0	0	0	0	8,405	0	8,405
311500	OTHER PUMPING EQUIPMENT	0	0	0	0	808,610	0	808,610
311520	PUMPING EQUIPMENT SS	53,306	0	0	0	53,306	0	53,306
311540	PUMPING EQUIPMENT TD	55	0	0	0	55	0	55
	TOTAL SOURCE OF SUPPLY & PUMPING	\$ 7,592,179	\$ 1,585,944	\$ 1,122,624	\$ 51,620	\$ 33,720,174	\$ -	\$ 33,720,174
	WATER TREATMENT PLANT							
303400	LAND AND LAND RIGHTS	66,406	0	0	0	68,164	0	68,164
304300	STRUCTURES AND IMPROVEMENTS	1,000,000	0	0	0	8,720,959	0	8,720,959
320100	WATER TREATMENT EQUIPMENT	3,033,179	4,096	90,000	0	31,221,051	0	31,221,051
	TOTAL WATER TREATMENT	\$ 3,099,585	\$ 1,004,096	\$ 90,000	\$ -	\$ 40,010,174	\$ -	\$ 40,010,174
	TRANSMISSION AND DISTRIBUTION PLANT							
303500	LAND AND LAND RIGHTS	15,145	0	20,395	0	4,053,825	0	4,053,825
304400	T&D STRUTURES & IMP.	8,407	2,930	0	0	831,753	0	831,753
330100	DISTRIBUTION RESERVOIRS AND STANDPIPES	89,956	3,929	0	0	12,757,006	0	12,757,006
331001	TRANSMISSION AND DISTRIBUTION MAINS	11,571,398	288,479	14,916,693	1,009,268	181,783,676	0	181,783,676
333000	SERVICES	1,902,850	48,307	2,767,259	330,168	40,125,708	0	40,125,708
334130	METERS	4,421,460	16,427	3,464,295	109,722	15,843,120	0	15,843,120
334200	METER INSTALLATIONS	440,813	5,476	384,921	36,574	15,977,793	0	15,977,793
335000	HYDRANTS	643,118	15,828	406,926	35,215	11,982,123	0	11,982,123
	TOTAL TRANSMISSION AND DISTRIBUTION	\$ 19,093,146	\$ 381,376	\$ 21,960,489	\$ 1,520,947	\$ 283,355,004	\$ -	\$ 283,355,004
	GENERAL PLANT							
304600	STRUCTURES AND IMPROVEMENTS	328,185	2,500	10,000	2,500	7,475,512	0	7,475,512
340100	OFFICE FURNITURE AND EQUIPMENT	1,720,885	148,713	758,571	142,249	9,642,771	0	9,642,771
341100	TRANSPORTATION EQUIPMENT	740,747	274,686	509,259	283,883	3,670,585	0	3,670,585
342000	STORES EQUIPMENT	0	0	0	0	33,927	0	33,927
343000	TOOLS, SHOP AND GARAGE EQUIPMENT	606,392	37,652	728,478	78,998	2,517,659	0	2,517,659
344000	LABORATORY EQUIPMENT	128,414	0	358,078	0	1,188,972	0	1,188,972
345000	POWER OPERATED EQUIPMENT	2,610	0	0	0	1,592,421	0	1,592,421
346100	COMMUNICATION EQUIPMENT	251,600	0	179,038	0	2,284,492	0	2,284,492
347000	MISCELLANEOUS EQUIPMENT	11,172	0	0	0	1,276,591	0	1,276,591
348000	OTHER TANGIBLE PROPERTY	0	0	0	0	138,485	0	138,485
	BOONESBORO ACQUISITION (WATER ONLY)							
	TOTAL GENERAL	\$ 3,790,005	\$ 463,551	\$ 2,543,424	\$ 507,630	\$ 29,821,415	\$ -	\$ 29,821,415
	TOTAL	\$ 33,927,469	\$ 3,106,721	\$ 25,880,437	\$ 2,080,197	\$ 387,567,724	\$ -	\$ 387,567,724

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE
BASE YEAR: 1/31/2009
TEST YEAR: 5/31/2010

ACCT NO.	ACCOUNT TITLE	ACCOUNT ACTIVITY FROM FEB. 1, 08 THRU JULY 31, 08					July-2008		August-2008		Balance at August-2008
		January-2008	Retirements	Ret Adj	Tot Ret	Adj	\$	Retirements	Retirements	\$	
		Aditions	Ad								
301000	ORGANIZATION	\$37,534					37,534			\$ 37,534	
302000	FRANCHISE/CONSENTS	70,261					70,261			70,261	
339100	OTHE P/E INTANGIBLES	8,375					8,375			8,375	
339600	OTHER P/E COMPREHENSIVE STUDIES	(231,221)		(328,246)	(328,246)					165,034	
303200	LAND AND LAND RIGHTS SS	335,512					335,512			335,512	
304100	SS STRUCTURES & IMPROVEMENTS	2,625,569					2,625,569			2,635,425	
305000	COLL & IMPOUNDING RESERV	1,016,553	4,096		4,096		1,012,457			1,012,457	
306000	LAKE, RIVER, & OTHER INTAKES	537,098					537,098			537,098	
307000	WELLS & SPRINGS									0	
309000	SUPPLY MAINS	5,093,748					5,138,874			5,138,874	
303300	PUMPING LAND & LAND RIGHTS	91,827					91,827			91,827	
304200	PUMPING STRUCTURES & IMPROVEMENTS	5,454,890					5,477,635			5,477,635	
310000	OTHER POWER PROD EQPT	884,893					791,116			791,458	
311200	ELECTRIC PUMPING EQUIPMENT	144,986	16,448		16,448		9,766,620			17,172,810	
311300	DIESEL PUMPING EQUIPMENT	724,442					724,442			724,442	
311400	Pump Equip Hydraulic	8,405					8,405			8,405	
311500	OTHER PUMPING EQUIPMENT	808,610					808,610			808,610	
311520	PUMPING EQUIPMENT SS	0					0			26,653	
311540	PUMPING EQUIPMENT TD	0					0			55	
303400	LAND AND LAND RIGHTS	68,164					68,164			68,164	
304300	WT STRUCTURES & IMPROVMT	9,654,553					9,655,056			9,662,008	
320100	WATER TREATMENT EQUIPMENT	28,145,149					30,308,555			30,335,901	
303500	T & D LAND & RIGHTS OF WAY	4,019,854					4,019,854			4,034,999	
304400	T & D STRUCTURES & IMP	826,276	2,930		2,930		831,753			831,753	
330000	DIST RES & STANDPIPES	1,656,900					1,639,434			1,640,751	
330100	Elevated Tanks & Standpipes	11,014,079					11,014,079		713	11,026,772	
330200	GROUND LEVEL FACILITIES	0					0			36	
331001	T & D MAINS	160,967,849	5,978		5,978		168,179,569			168,503,415	
333000	SERVICES	36,793,689					38,236,629			38,256,156	
334100	METERS	104,764					105,721			105,721	
334110	METERS - BRONZE CASE	80,069					(43,329)			1,605,207	
334120	METERS - PLASTIC CASE	1,444,381					1,446,000			1,443,321	
334130	METERS - OTHER	7,813,369					7,853,285			7,865,269	
334200	METER INSTALLATIONS	15,335,272					15,601,272			15,622,156	
335000	HYDRANTS	11,110,022					11,531,138			11,552,765	
304500	OFFICE STRUCTURES AG	158,973					287,710			327,941	
304600	OFFICE STRUCTURES	4,040,440					4,123,458			4,123,189	
304700	STORES, SHOP & GAR STRUCT	1,018,771					1,018,771			1,018,771	
304800	MISC STRUCTURES	1,928,951					1,955,319			1,955,138	
340100	OFFICE FURNITURE & EQUIP	723,966					735,551			735,551	
340210	MAINFRAME COMP & PERIPH EQPT	70,264					71,152			69,706	
340220	PERSONAL COMP & PERIPH EQPT	823,373					844,657			838,574	
340230	COMP & PERIPH OTHER	194,068					210,383			210,383	
340300	MAINFRAME SOFTWARE	4,548,519					4,548,519			4,551,019	
340320	PERSONAL COMP SOFTWARE	410,303					349,991			349,991	
340330	OTHER SOFTWARE	636,859					636,859			636,859	
340500	OTHER OFFICE EQUIPMENT	112,918					105,285			105,285	
341100	TRANS EQUIP - LIGHT TRUCKS	1,848,765					1,876,762			1,876,762	
341200	TRANS EQUIP - HEAVY TRUCKS	851,476					1,076,124			1,076,124	
341300	TRANS EQUIP - CARS	217,613					285,314			285,314	
341400	OTHER TRANS EQUIP	205,679					225,998			225,998	
342000	STORES EQUIPMENT	33,927					33,927			33,927	
343000	TOOLS, SHOP, & GARAGE EQUIP	1,537,619					1,781,792			1,776,044	
344000	LABORATORY EQUIPMENT	856,181					861,330			865,115	
345000	POWER OPERATED EQUIPMENT	1,589,811					1,589,811			1,591,116	
346100	COMMUNICATION EQUIPMENT	1,930,705					1,941,064			2,032,760	
346190	COMMUNICATION EQUIPMENT						0			0	
346200	COMMUNICATION EQUIPMENT						0			0	
347000	MISC EQUIPMENT						1,276,591			1,276,591	
348000	OTHER TANGIBLE PROPERTY	138,485					138,485			138,485	

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TOTAL UTILITY PLANT IN SERVICE
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\$341,280,053 \$ 11,608,217 \$ 156,915 \$ (328,246) \$ (171,331) \$ 900,000 \$ 353,959,601 \$ 9,795,118 \$ 57,218 \$ 363,697,501

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KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE
BASE YEAR: 1/31/2009
TEST YEAR: 5/31/2010

ACCT NO.	ACCOUNT TITLE	Five Months Ended Jan 2009		Two Months Ended ---->		For the Month Ended ---->		Balance April-2009
		Additions	Retirements	Additions	Retirements	Additions	Retirements	
301000	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ 37,534	\$ -	\$ 37,534
302000	FRANCHISE/CONSENTS	\$ -	\$ -	\$ -	\$ -	70,261	-	70,261
339100	OTHE PIE INTANGIBLES	\$ -	\$ -	\$ -	\$ -	8,375	-	8,375
339600	OTHER PIE COMPREHENSIVE STUDIES	\$ 284,545	\$ -	2,550	-	452,129	-	466,979
303200	LAND AND LAND RIGHTS SS	\$ -	\$ -	-	-	335,512	-	335,512
304100	SS STRUCTURES & IMPROVEMENTS	\$ 1,616	\$ -	-	-	2,637,041	-	2,637,041
305000	COLL & IMPOUNDING RESERV	\$ -	\$ -	-	-	1,012,457	-	1,012,457
306000	LAKE, RIVER, & OTHER INTAKES	\$ -	\$ -	-	-	537,098	-	537,098
307000	WELLS & SPRINGS	\$ -	\$ -	-	-	0	-	0
309000	SUPPLY MAINS	\$ -	\$ -	-	-	5,138,874	-	5,138,874
303300	PUMPING LAND & LAND RIGHTS	\$ -	\$ -	-	-	91,827	-	91,827
304200	PUMPING STRUCTURES & IMPROVEMENTS	\$ (88)	\$ -	-	-	5,477,547	-	5,477,547
310000	OTHER POWER PROD EQPT	\$ 342	\$ -	-	-	791,800	-	791,800
311200	ELECTRIC PUMPING EQUIPMENT	\$ 1,480	\$ 1,565,400	-	-	15,608,890	-	15,608,890
311300	DIESEL PUMPING EQUIPMENT	\$ -	\$ -	-	-	724,442	-	724,442
311400	Pump Equip Hydraulic	\$ -	\$ -	-	-	8,405	-	8,405
311500	OTHER PUMPING EQUIPMENT	\$ -	\$ -	-	-	808,610	-	808,610
311520	PUMPING EQUIPMENT SS	\$ 26,653	\$ -	-	-	53,306	-	53,306
303400	PUMPING EQUIPMENT TD	\$ -	\$ -	-	-	55	-	55
304300	LAND AND LAND RIGHTS	\$ -	\$ -	-	-	68,164	-	68,164
320100	WT STRUCTURES & IMPROVMT	\$ 58,951	\$ 1,000,000	-	-	8,720,959	-	8,720,959
303500	WATER TREATMENT EQUIPMENT	\$ 838,331	\$ -	-	-	31,174,232	-	31,174,232
304400	T & D LAND & RIGHTS OF WAY	\$ -	\$ -	-	-	4,034,999	-	4,034,999
330000	T & D STRUCTURES & IMP	\$ -	\$ -	-	-	831,753	-	831,753
330000	DIST RES & STANDPIPES	\$ 1,068	\$ -	-	-	1,641,819	-	1,641,819
330200	Elevated Tanks & Standpipes	\$ 91,595	\$ 3,216	-	-	11,115,151	-	11,115,151
331001	T & D MAINS	\$ 3,999,252	\$ 251,899	981,389	114,571	173,117,586	98,889	173,446,967
333000	SERVICES	\$ 434,033	\$ 41,957	208,206	16,196	38,840,242	12,141	38,912,946
334100	METERS	\$ -	\$ -	-	-	105,721	-	105,721
334110	METERS - BRONZE CASE	\$ 1,834,478	\$ -	51,818	-	3,491,503	-	3,516,392
334120	METERS - PLASTIC CASE	\$ -	\$ -	-	-	1,421,360	-	1,420,409
334130	METERS - OTHER	\$ 1,007,368	\$ -	277,395	8,213	9,150,032	951	9,283,270
334200	METER INSTALLATIONS	\$ 153,036	\$ 4,583	36,578	2,737	15,804,460	317	15,821,703
335000	HYDRANTS	\$ 192,830	\$ 8,283	36,938	1,830	11,772,420	30	11,787,988
304500	OFFICE STRUCTURES AG	\$ 40,231	\$ -	-	-	368,172	-	368,172
304600	OFFICE STRUCTURES	\$ 9,981	\$ 2,250	-	-	4,130,920	-	4,130,920
304700	STORES, SHOP & GAR STRUCT	\$ -	\$ -	-	-	1,018,771	-	1,018,771
304800	MISC STRUCTURES	\$ (181)	\$ -	-	-	1,954,957	-	1,954,957
340100	OFFICE FURNITURE & EQUIP	\$ 1,572,894	\$ -	182,000	-	2,490,445	-	2,575,445
340210	MAINFRAME COMP & PERIPH EQPT	\$ -	\$ 5,784	-	-	63,922	-	63,922
340220	PERSONAL COMP & PERIPH EQPT	\$ 73,246	\$ 47,782	906	3,836	861,108	3,739	861,578
340230	COMP & PERIPH OTHER	\$ -	\$ -	-	-	210,383	-	210,383
340300	MAINFRAME SOFTWARE	\$ 2,500	\$ -	-	-	4,553,519	-	4,553,519
340320	PERSONAL COMP SOFTWARE	\$ -	\$ -	-	-	349,991	-	349,991
340330	OTHER SOFTWARE	\$ -	\$ -	-	-	636,859	-	636,859
340500	OTHER OFFICE EQUIPMENT	\$ -	\$ -	-	-	105,285	-	105,285
341100	TRANS EQUIP - LIGHT TRUCKS	\$ 167,424	\$ 220,442	2,500	-	1,826,244	-	1,826,244
341200	TRANS EQUIP - HEAVY TRUCKS	\$ 50,000	\$ 23,586	-	-	1,102,538	-	1,102,538
341300	TRANS EQUIP - CARS	\$ 50,000	\$ -	-	-	335,314	-	335,314
341400	OTHER TRANS EQUIP	\$ 100,000	\$ -	-	-	325,998	-	325,998
342000	STORES EQUIPMENT	\$ -	\$ -	-	-	33,927	-	33,927
343000	TOOLS, SHOP, & GARAGE EQUIP	\$ 362,219	\$ 31,904	45,211	9,141	2,142,429	7,793	2,195,136
344000	LABORATORY EQUIPMENT	\$ 119,480	\$ -	30,711	-	1,015,306	-	1,015,306
345000	POWER OPERATED EQUIPMENT	\$ 1,305	\$ -	-	-	1,592,421	-	1,592,421
346100	COMMUNICATION EQUIPMENT	\$ 91,696	\$ -	-	-	2,124,456	-	2,124,456
346190	COMMUNICATION EQUIPMENT	\$ 57,849	\$ -	15,355	-	73,204	-	73,204
346200	COMMUNICATION EQUIPMENT	\$ -	\$ -	-	-	0	-	0
347000	MISC EQUIPMENT	\$ -	\$ -	-	-	1,276,591	-	1,276,591
348000	OTHER TANGIBLE PROPERTY	\$ -	\$ -	-	-	138,485	-	138,485
		\$ 11,624,134	\$ 3,220,834	\$ 1,871,557	\$ 156,524	\$ 373,815,634	\$ 868,969	\$ 374,560,943

11608216

TOTAL UTILITY PLANT IN SERVICE

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE
BASE YEAR: 1/31/2009
TEST YEAR: 5/31/2010

ACCT. NO.	ACCOUNT TITLE	For the Month Ended ---->		May-2009 Retirements	Balance May-2009	For the Month Ended ---->		June-2009 Retirements	Transfer 1992 CPS Costs	Balance June-2009	For the Month Ended ---->		July-2009 Retirements	Balance July-2009
		Additions	Retirements			Additions	Retirements				Additions	Retirements		
301000	ORGANIZATION	\$	\$		\$ 37,534	\$	\$			\$	\$		\$	\$ 37,534
302000	FRANCHISE/CONSENTS	\$	\$		70,261					70,261				70,261
339100	OTHE P/E INTANGIBLES	\$	\$		8,375					8,375				8,375
339600	OTHER P/E COMPREHENSIVE STUDIES	\$	\$		470,429					476,129				482,879
303200	LAND AND LAND RIGHTS SS	\$	3,450		5,700					335,512	6,750			335,512
304100	SS STRUCTURES & IMPROVEMENTS	\$			2,637,041					2,637,041				2,637,041
305000	COLL & IMPOUNDING RESERV	\$			1,012,457					1,012,457				1,012,457
306000	LAKE, RIVER, & OTHER INTAKES	\$			537,098					537,098				537,098
307000	WELLS & SPRINGS	\$			0					0				0
309000	SUPPLY MAINS	\$			5,138,874					5,138,874				5,138,874
303300	PUMPING LAND & LAND RIGHTS	\$			91,827					91,827				91,827
304200	PUMPING STRUCTURES & IMPROVEMENTS	\$			5,477,547					5,477,547				5,477,547
310000	OTHER POWER PROD EQPT	\$			791,800					791,800				791,800
311200	ELECTRIC PUMPING EQUIPMENT	\$			15,608,890					15,608,890				15,608,890
311300	DIESEL PUMPING EQUIPMENT	\$			724,442					724,442				724,442
311400	Pump Equip Hydraulic	\$			8,405					8,405				8,405
311500	OTHER PUMPING EQUIPMENT	\$			808,610					808,610				808,610
311520	PUMPING EQUIPMENT SS	\$			53,306					53,306				53,306
303400	PUMPING EQUIPMENT TD	\$			55					55				55
304300	LAND AND LAND RIGHTS	\$			68,164					68,164				68,164
304300	WT STRUCTURES & IMPROVMT	\$			8,720,959					8,720,959				8,720,959
320100	WATER TREATMENT EQUIPMENT	\$			31,174,232					31,174,232				31,174,232
303500	T & D LAND & RIGHTS OF WAY	\$			4,034,999		20,395			4,055,394				4,055,394
304400	T & D STRUCTURES & IMP	\$			831,753					831,753				831,753
330000	DIST RES & STANDPIPES	\$			1,641,819					1,641,819				1,641,819
330100	Elevated Tanks & Standpipes	\$			11,115,151					11,115,151				11,115,151
330200	GROUND LEVEL FACILITIES	\$			36					36				36
331001	T & D MAINS	\$	435,653		173,779,312		3,515,232	108,573		177,185,971	2,525,675		102,702	179,608,944
333000	SERVICES	\$	79,292		38,974,648		175,196	30,366		39,119,478	255,351		22,189	39,362,640
334100	METERS	\$			105,721					105,721				105,721
334110	METERS - BRONZE CASE	\$	9,922		3,526,314		34,545			3,560,859	42,376			3,603,235
334120	METERS - PLASTIC CASE	\$			1,411,911			10,216		1,401,695				1,401,695
334130	METERS - OTHER	\$	53,113		9,336,383		184,930			9,521,313	226,845			9,748,158
334200	METER INSTALLATIONS	\$	7,004		15,825,874		24,386	3,405		15,846,855	29,914			15,876,769
335000	HYDRANTS	\$	8,677		11,794,055		40,704	6,840		11,827,919	61,474		1,710	11,887,683
304500	OFFICE STRUCTURES AG	\$			368,172					368,172				368,172
304600	OFFICE STRUCTURES	\$			4,130,920					4,130,920				4,130,920
304700	STORES, SHOP & GAR STRUCT	\$			1,018,771					1,018,771				1,018,771
304800	MISC STRUCTURES	\$			1,954,957					1,954,957				1,954,957
340100	OFFICE FURNITURE & EQUIP	\$	83,000		2,658,445		80,000			2,738,445	85,000			2,823,445
340210	MAINFRAME COMP & PERIPH EQPT	\$			63,922					63,922				63,922
340220	PERSONAL COMP & PERIPH EQPT	\$	4,986		852,977		18,116	3,710		867,383	4,947		9,407	862,923
340230	COMP & PERIPH OTHER	\$			210,383					210,383				210,383
340300	MAINFRAME SOFTWARE	\$			4,553,519					4,553,519				4,553,519
340320	PERSONAL COMP SOFTWARE	\$			349,991					349,991				349,991
340330	OTHER SOFTWARE	\$			636,859					636,859				636,859
340500	OTHER OFFICE EQUIPMENT	\$			105,285					105,285				105,285
341100	TRANS EQUIP - LIGHT TRUCKS	\$			1,826,244		1,000			1,827,244	6,500			1,833,744
341200	TRANS EQUIP - HEAVY TRUCKS	\$			1,102,538					1,102,538				1,102,538
341300	TRANS EQUIP - CARS	\$			335,314					335,314				335,314
341400	OTHER TRANS EQUIP	\$			325,998					325,998				325,998
342000	STORES EQUIPMENT	\$			33,927					33,927				33,927
343000	TOOLS, SHOP, & GARAGE EQUIP	\$	77,927		2,289,466		35,973	10,493		2,294,946	104,932		2,671	2,397,207
344000	LABORATORY EQUIPMENT	\$	5,127		1,020,433		19,573			1,040,006	24,932			1,064,938
345000	POWER OPERATED EQUIPMENT	\$			1,592,421					1,592,421				1,592,421
346100	COMMUNICATION EQUIPMENT	\$			2,124,456					2,124,456				2,124,456
346190	COMMUNICATION EQUIPMENT	\$	2,563		75,767		9,786			85,553	12,466			98,019
347000	MISC EQUIPMENT	\$			0					0				0
348000	OTHER TANGIBLE PROPERTY	\$			1,276,591					1,276,591				1,276,591
		\$			138,485					138,485				138,485
		\$	770,714		375,179,634		4,165,536	173,603		379,171,567	3,387,162		138,679	382,420,050

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE
BASE YEAR: 1/31/2009
TEST YEAR: 5/31/2010

ACCT NO.	ACCOUNT TITLE	For the Month Ended ---->		For the Month Ended ---->		For the Month Ended ---->		For the Month Ended ---->		Balance October-2009
		August-2009	August-2009	September-2009	September-2009	October-2009	October-2009	Retirements	Retirements	
301000	ORGANIZATION	\$ -	\$ 37,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,534
302000	FRANCHISE/CONSENTS	\$ -	\$ 70,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,261
339100	OTHE PIE INTANGIBLES	\$ -	\$ 8,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,375
339600	OTHER PIE COMPREHENSIVE STUDIES	\$ 4,350	\$ 487,229	\$ -	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ 538,379
303200	LAND AND LAND RIGHTS SS	\$ -	\$ 335,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,512
304100	SS STRUCTURES & IMPROVEMENTS	\$ -	\$ 2,637,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,637,041
305000	COLL & IMPOUNDING RESERV	\$ -	\$ 1,012,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,012,457
306000	LAKE, RIVER, & OTHER INTAKES	\$ -	\$ 537,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 537,098
307000	WELLS & SPRINGS	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
309000	SUPPLY MAINS	\$ -	\$ 5,138,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,138,874
303300	PUMPING LAND & LAND RIGHTS	\$ -	\$ 91,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,827
304200	PUMPING STRUCTURES & IMPROVEMENTS	\$ -	\$ 5,477,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,477,547
310000	OTHER POWER PROD EQPT	\$ -	\$ 791,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 791,800
311200	ELECTRIC PUMPING EQUIPMENT	\$ -	\$ 15,608,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,608,890
311300	DIESEL PUMPING EQUIPMENT	\$ -	\$ 724,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 724,442
311400	Pump Equip Hydraulic	\$ -	\$ 8,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,405
311500	OTHER PUMPING EQUIPMENT	\$ -	\$ 808,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 808,610
311520	PUMPING EQUIPMENT SS	\$ -	\$ 53,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,306
311540	PUMPING EQUIPMENT TD	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55
303400	LAND AND LAND RIGHTS	\$ -	\$ 68,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,164
304300	WT STRUCTURES & IMPROVNT	\$ -	\$ 8,720,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,720,959
320100	WATER TREATMENT EQUIPMENT	\$ -	\$ 31,174,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,174,232
303500	T & D LAND & RIGHTS OF WAY	\$ -	\$ 4,055,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,055,394
304400	T & D STRUCTURES & IMP	\$ -	\$ 831,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 831,753
330000	DIST RES & STANDPIPES	\$ -	\$ 1,641,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,641,819
330100	Elevated Tanks & Standpipes	\$ -	\$ 11,115,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,115,151
330200	GROUND LEVEL FACILITIES	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36
331001	T & D MAINS	\$ 345,150	\$ 179,879,333	\$ 74,761	\$ 578,397	\$ 67,486	\$ 180,390,244	\$ 66,636	\$ 765,284	\$ 181,068,892
333000	SERVICES	\$ 165,272	\$ 39,495,971	\$ 21,941	\$ 207,256	\$ 33,840	\$ 39,669,387	\$ 23,875	\$ 327,911	\$ 39,973,423
334100	METERS	\$ -	\$ 105,721	\$ -	\$ -	\$ -	\$ 105,721	\$ -	\$ -	\$ 105,721
334110	METERS - BRONZE CASE	\$ 15,281	\$ 3,618,516	\$ -	\$ 36,592	\$ -	\$ 3,655,108	\$ -	\$ 39,184	\$ 3,694,292
334120	METERS - PLASTIC CASE	\$ -	\$ 1,395,214	\$ -	\$ -	\$ 6,984	\$ 1,388,230	\$ -	\$ -	\$ 1,376,782
334130	METERS - OTHER	\$ 81,804	\$ 9,829,962	\$ -	\$ 195,885	\$ -	\$ 10,025,847	\$ -	\$ 209,762	\$ 10,235,609
334200	METER INSTALLATIONS	\$ 10,787	\$ 15,885,396	\$ 2,160	\$ 25,830	\$ 2,328	\$ 15,908,898	\$ 3,816	\$ 27,660	\$ 15,932,742
335000	HYDRANTS	\$ 20,294	\$ 11,902,577	\$ 5,400	\$ 36,370	\$ 9,780	\$ 11,929,167	\$ -	\$ 63,432	\$ 11,992,599
304500	OFFICE STRUCTURES AG	\$ -	\$ 368,172	\$ -	\$ -	\$ -	\$ 368,172	\$ -	\$ -	\$ 368,172
304600	OFFICE STRUCTURES	\$ -	\$ 4,130,920	\$ -	\$ -	\$ -	\$ 4,130,920	\$ -	\$ -	\$ 4,130,920
304700	STORES, SHOP & GAR STRUCT	\$ -	\$ 1,018,771	\$ -	\$ -	\$ -	\$ 1,018,771	\$ -	\$ -	\$ 1,018,771
304800	MISC STRUCTURES	\$ -	\$ 1,954,957	\$ -	\$ -	\$ -	\$ 1,954,957	\$ -	\$ -	\$ 1,954,957
340100	OFFICE FURNITURE & EQUIP	\$ 55,000	\$ 2,878,445	\$ -	\$ 30,000	\$ -	\$ 2,908,445	\$ -	\$ -	\$ 2,908,445
340210	MAINFRAME COMP & PERIPH EQPT	\$ -	\$ 63,922	\$ -	\$ -	\$ 4,829	\$ 59,093	\$ -	\$ -	\$ 26,675
340220	PERSONAL COMP & PERIPH EQPT	\$ 12,543	\$ 875,466	\$ -	\$ -	\$ 215	\$ 875,251	\$ 850	\$ 287	\$ 874,688
340230	COMP & PERIPH OTHER	\$ -	\$ 210,383	\$ -	\$ -	\$ -	\$ 210,383	\$ -	\$ -	\$ 210,383
340300	MAINFRAME SOFTWARE	\$ -	\$ 4,553,519	\$ -	\$ -	\$ -	\$ 4,553,519	\$ -	\$ -	\$ 4,553,519
340320	PERSONAL COMP SOFTWARE	\$ -	\$ 349,991	\$ -	\$ -	\$ -	\$ 349,991	\$ -	\$ -	\$ 349,991
340330	OTHER SOFTWARE	\$ -	\$ 636,859	\$ -	\$ -	\$ -	\$ 636,859	\$ -	\$ -	\$ 636,859
340500	OTHER OFFICE EQUIPMENT	\$ -	\$ 105,285	\$ -	\$ -	\$ -	\$ 105,285	\$ -	\$ -	\$ 105,285
341100	TRANS EQUIP - LIGHT TRUCKS	\$ -	\$ 1,815,164	\$ -	\$ 29,500	\$ -	\$ 1,844,664	\$ -	\$ -	\$ 1,844,664
341200	TRANS EQUIP - HEAVY TRUCKS	\$ -	\$ 1,102,538	\$ -	\$ -	\$ 36,505	\$ 1,066,033	\$ -	\$ -	\$ 1,066,033
341300	TRANS EQUIP - CARS	\$ -	\$ 335,314	\$ -	\$ -	\$ -	\$ 335,314	\$ -	\$ -	\$ 335,314
341400	OTHER TRANS EQUIP	\$ -	\$ 325,998	\$ -	\$ -	\$ -	\$ 325,998	\$ -	\$ -	\$ 325,998
342000	STORES EQUIPMENT	\$ -	\$ 33,927	\$ -	\$ -	\$ -	\$ 33,927	\$ -	\$ -	\$ 33,927
343000	TOOLS, SHOP, & GARAGE EQUIP	\$ 26,706	\$ 2,419,860	\$ 4,053	\$ 40,528	\$ 1,450	\$ 2,458,938	\$ 3,203	\$ 14,496	\$ 2,470,231
344000	LABORATORY EQUIPMENT	\$ 13,706	\$ 1,078,644	\$ -	\$ 40,528	\$ -	\$ 1,119,172	\$ -	\$ -	\$ 1,133,668
345000	POWER OPERATED EQUIPMENT	\$ -	\$ 1,592,421	\$ -	\$ -	\$ -	\$ 1,592,421	\$ -	\$ -	\$ 1,592,421
346100	COMMUNICATION EQUIPMENT	\$ -	\$ 2,124,456	\$ -	\$ -	\$ -	\$ 2,124,456	\$ -	\$ -	\$ 2,124,456
346190	COMMUNICATION EQUIPMENT	\$ 6,863	\$ 104,872	\$ -	\$ 20,264	\$ -	\$ 125,136	\$ -	\$ 7,248	\$ 132,384
346200	COMMUNICATION EQUIPMENT	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 0
347000	MISC EQUIPMENT	\$ -	\$ 1,276,591	\$ -	\$ -	\$ -	\$ 1,276,591	\$ -	\$ -	\$ 1,276,591
348000	OTHER TANGIBLE PROPERTY	\$ -	\$ 138,485	\$ -	\$ -	\$ -	\$ 138,485	\$ -	\$ -	\$ 138,485

11608216	TOTAL UTILITY PLANT IN SERVICE	\$ 757,746	\$ 383,044,420	\$ 133,376	\$ 1,257,650	\$ 163,417	\$ 384,138,653	\$ 142,246	\$ 1,570,067	\$ 365,566,474
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KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE
BASE YEAR: 1/31/2009
TEST YEAR: 5/31/2010

ACCT NO.	ACCOUNT TITLE	For the Month Ended ---->		November-2009		December-2009		For the Month Ended ---->		January-2010		Balance January-2010
		Additions	Retirements	Balance November-2009	Retirements	Balance December-2009	Additions	Retirements	Balance January-2010			
301000	ORGANIZATION	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
302000	FRANCHISE/CONSENTS			37,534		37,534		37,534		70,261		70,261
339100	OTHE PIE INTANGIBLES			8,375		8,375		8,375		8,375		8,375
339600	OTHER PIE COMPREHENSIVE STUDIES			538,379		538,379		538,379		538,379		538,379
330200	LAND AND LAND RIGHTS SS			21,600		21,600		21,600		39,600		39,600
304100	SS STRUCTURES & IMPROVEMENTS			1,122,624		1,122,624		1,122,624		3,708,045		3,708,045
305000	COLL & IMPOUNDING RESERV			1,012,457		1,012,457		1,012,457		1,012,457		1,012,457
306000	LAKE, RIVER, & OTHER INTAKES			537,098		537,098		537,098		537,098		537,098
307000	WELLS & SPRINGS			0		0		0		0		0
309000	SUPPLY MAINS			5,138,874		5,138,874		5,138,874		5,138,874		5,138,874
303300	PUMPING LAND & LAND RIGHTS			91,827		91,827		91,827		91,827		91,827
304200	PUMPING STRUCTURES & IMPROVEMENTS			5,477,547		5,477,547		5,477,547		5,477,547		5,477,547
310000	OTHER POWER PROD EQPT			791,800		791,800		791,800		791,800		791,800
311200	ELECTRIC PUMPING EQUIPMENT			15,608,890		15,608,890		15,608,890		15,608,890		15,608,890
311300	DIESEL PUMPING EQUIPMENT			724,442		724,442		724,442		724,442		724,442
311400	Pump Equip Hydraulic			8,405		8,405		8,405		8,405		8,405
311500	OTHER PUMPING EQUIPMENT			808,610		808,610		808,610		808,610		808,610
311520	PUMPING EQUIPMENT TD			53,306		53,306		53,306		53,306		53,306
303400	LAND AND LAND RIGHTS			55		55		55		55		55
304300	WT STRUCTURES & IMPROVMT			68,164		68,164		68,164		68,164		68,164
320100	WATER TREATMENT EQUIPMENT			8,720,959		8,720,959		8,720,959		8,720,959		8,720,959
303500	T & D LAND & RIGHTS OF WAY			31,248,725		31,248,725		31,248,725		31,248,725		31,248,725
304400	T & D STRUCTURES & IMP			4,055,394		4,055,394		4,055,394		4,055,394		4,055,394
330000	DIST RES & STANDPIPES			831,753		831,753		831,753		831,753		831,753
330100	Elevated Tanks & Standpipes			1,641,819		1,641,819		1,641,819		1,641,819		1,641,819
330200	GROUND LEVEL FACILITIES			11,115,151		11,115,151		11,115,151		11,115,151		11,115,151
333000	T & D MAINS			36		36		36		36		36
334000	SERVICES			181,537,608		181,537,608		181,537,608		181,537,608		181,537,608
334110	METERS			40,143,636		40,143,636		40,143,636		40,143,636		40,143,636
334120	METERS - BRONZE CASE			105,721		105,721		105,721		105,721		105,721
334130	METERS - PLASTIC CASE			3,751,955		3,751,955		3,751,955		3,751,955		3,751,955
334130	METERS - OTHER			14,498		14,498		14,498		14,498		14,498
334200	METER INSTALLATIONS			10,544,282		10,544,282		10,544,282		10,544,282		10,544,282
335000	METER DRANTS			4,833		4,833		4,833		4,833		4,833
304500	OFFICE STRUCTURES AG			1,800		1,800		1,800		1,800		1,800
304600	OFFICE STRUCTURES			368,172		368,172		368,172		368,172		368,172
304700	STORES, SHOP & GAR STRUCT			4,130,920		4,130,920		4,130,920		4,130,920		4,130,920
304800	MISC STRUCTURES			1,018,771		1,018,771		1,018,771		1,018,771		1,018,771
340100	OFFICE FURNITURE & EQUIP			1,954,957		1,954,957		1,954,957		1,954,957		1,954,957
340210	MAINFRAME COMP & PERIPH EQPT			2,908,445		2,908,445		2,908,445		2,908,445		2,908,445
340220	PERSONAL COMP & PERIPH EQPT			26,675		26,675		26,675		26,675		26,675
340230	COMP & PERIPH OTHER			7,451		7,451		7,451		7,451		7,451
340300	MAINFRAME SOFTWARE			868,370		868,370		868,370		868,370		868,370
340320	PERSONAL COMP SOFTWARE			210,383		210,383		210,383		210,383		210,383
340330	OTHER SOFTWARE			4,553,519		4,553,519		4,553,519		4,553,519		4,553,519
340500	OTHER OFFICE EQUIPMENT			349,991		349,991		349,991		349,991		349,991
341100	TRANS EQUIP - LIGHT TRUCKS			105,285		105,285		105,285		105,285		105,285
341200	TRANS EQUIP - HEAVY TRUCKS			1,817,408		1,817,408		1,817,408		1,817,408		1,817,408
341300	TRANS EQUIP - CARS			1,066,033		1,066,033		1,066,033		1,066,033		1,066,033
341400	OTHER TRANS EQUIP			381,998		381,998		381,998		381,998		381,998
342000	STORES EQUIPMENT			33,927		33,927		33,927		33,927		33,927
343000	TOOLS, SHOP, & GARAGE EQUIP			2,499,366		2,499,366		2,499,366		2,499,366		2,499,366
344000	LABORATORY EQUIPMENT			1,165,701		1,165,701		1,165,701		1,165,701		1,165,701
345000	POWER OPERATED EQUIPMENT			1,592,421		1,592,421		1,592,421		1,592,421		1,592,421
346100	COMMUNICATION EQUIPMENT			2,124,456		2,124,456		2,124,456		2,124,456		2,124,456
346190	COMMUNICATION EQUIPMENT			148,400		148,400		148,400		148,400		148,400
346200	MISC EQUIPMENT			0		0		0		0		0
347000	MISC EQUIPMENT			1,276,591		1,276,591		1,276,591		1,276,591		1,276,591
348000	OTHER TANGIBLE PROPERTY			138,485		138,485		138,485		138,485		138,485
11608216	TOTAL UTILITY PLANT IN SERVICE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		1,279,172	152,075	386,633,571	465,144	389,927,187	3,025,410	40,505	392,912,082			

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE
BASE YEAR: 1/31/2009
TEST YEAR: 5/31/2010

ACCT NO.	ACCOUNT TITLE	For the Month Ended ---->		For the Month Ended ---->		For the Month Ended ---->		For the Month Ended ---->	
		February-2010	February-2010	March-2010	March-2010	April-2010	April-2010	Retirements	Retirements
301000	ORGANIZATION	\$ -	\$ 37,534	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302000	FRANCHISE/CONSENTS	\$ -	\$ 70,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
339100	OTHE PIE INTANGIBLES	\$ -	\$ 8,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
339600	OTHER PIE COMPREHENSIVE STUDIES	\$ -	\$ 599,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330200	LAND AND LAND RIGHTS SS	\$ -	\$ 335,512	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ -
304100	SS STRUCTURES & IMPROVEMENTS	\$ -	\$ 3,708,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305000	COLL & IMPOUNDING RESERV	\$ -	\$ 1,012,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
306000	LAKE, RIVER, & OTHER INTAKES	\$ -	\$ 537,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307000	WELLS & SPRINGS	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
309000	SUPPLY MAINS	\$ -	\$ 5,138,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303300	PUMPING LAND & LAND RIGHTS	\$ -	\$ 91,827	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304200	PUMPING STRUCTURES & IMPROVEMENTS	\$ -	\$ 5,477,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310000	OTHER POWER PROD EQPT	\$ -	\$ 791,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311200	ELECTRIC PUMPING EQUIPMENT	\$ -	\$ 15,608,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311300	DIESEL PUMPING EQUIPMENT	\$ -	\$ 724,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311400	Pump Equip Hydraulic	\$ -	\$ 8,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311500	OTHER PUMPING EQUIPMENT	\$ -	\$ 808,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311520	PUMPING EQUIPMENT TD	\$ -	\$ 53,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303400	LAND AND LAND RIGHTS	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304300	WT STRUCTURES & IMPROVNT	\$ -	\$ 68,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320100	WATER TREATMENT EQUIPMENT	\$ -	\$ 8,720,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
303500	T & D LAND & RIGHTS OF WAY	\$ -	\$ 31,264,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304400	T & D STRUCTURES & IMP	\$ -	\$ 4,055,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330000	DIST RES & STANDPIPES	\$ -	\$ 831,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330100	Elevated Tanks & Standpipes	\$ -	\$ 1,641,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
330200	GROUND LEVEL FACILITIES	\$ -	\$ 11,115,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
331001	T & D MAINS	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333000	SERVICES	\$ 368,277	\$ 184,768,467	\$ 21,560	\$ 185,362,167	\$ 22,011	\$ 185,362,167	\$ 34,889	\$ 185,757,086
334100	METERS	\$ 92,057	\$ 40,824,047	\$ 15,281	\$ 40,948,015	\$ 2,072	\$ 40,948,015	\$ 13,009	\$ 41,020,542
334110	METERS - BRONZE CASE	\$ -	\$ 105,721	\$ -	\$ 105,721	\$ -	\$ 105,721	\$ -	\$ 105,721
334120	METERS - PLASTIC CASE	\$ 21,315	\$ 3,916,443	\$ -	\$ 3,948,700	\$ -	\$ 3,948,700	\$ -	\$ 3,974,830
334130	METERS - OTHER	\$ 114,102	\$ 11,424,897	\$ -	\$ 11,597,517	\$ 4,816	\$ 11,597,517	\$ 1,046	\$ 11,737,386
334200	METER INSTALLATIONS	\$ 15,047	\$ 16,075,655	\$ 1,406	\$ 16,096,820	\$ 1,605	\$ 16,096,820	\$ 349	\$ 16,114,917
335000	HYDRANTS	\$ 7,050	\$ 12,054,612	\$ 1,750	\$ 12,086,592	\$ 385	\$ 12,086,592	\$ 35	\$ 12,103,011
304500	OFFICE STRUCTURES AG	\$ -	\$ 368,172	\$ -	\$ 368,172	\$ -	\$ 368,172	\$ -	\$ 368,172
304600	OFFICE STRUCTURES	\$ -	\$ 4,138,420	\$ -	\$ 4,138,420	\$ -	\$ 4,138,420	\$ -	\$ 4,138,420
304700	STORES, SHOP & GAR STRUCT	\$ -	\$ 1,018,771	\$ -	\$ 1,018,771	\$ -	\$ 1,018,771	\$ -	\$ 1,018,771
304800	MISC STRUCTURES	\$ -	\$ 1,954,957	\$ -	\$ 1,954,957	\$ -	\$ 1,954,957	\$ -	\$ 1,954,957
340100	OFFICE FURNITURE & EQUIP	\$ 12,000	\$ 2,920,445	\$ -	\$ 2,932,712	\$ -	\$ 2,932,712	\$ -	\$ 2,944,045
340210	MAINFRAME COMP & PERIPH EQPT	\$ -	\$ 18,921	\$ -	\$ 18,921	\$ -	\$ 18,921	\$ -	\$ 18,921
340220	PERSONAL COMP & PERIPH EQPT	\$ -	\$ 888,874	\$ 666	\$ 886,667	\$ 3,095	\$ 887,127	\$ 3,666	\$ 887,127
340230	COMP & PERIPH OTHER	\$ -	\$ 210,383	\$ -	\$ 210,383	\$ -	\$ 210,383	\$ -	\$ 210,383
340300	MAINFRAME SOFTWARE	\$ -	\$ 4,553,519	\$ -	\$ 4,553,519	\$ -	\$ 4,553,519	\$ -	\$ 4,553,519
340320	PERSONAL COMP SOFTWARE	\$ -	\$ 349,991	\$ -	\$ 349,991	\$ -	\$ 349,991	\$ -	\$ 349,991
340330	OTHER SOFTWARE	\$ -	\$ 636,859	\$ -	\$ 636,859	\$ -	\$ 636,859	\$ -	\$ 636,859
340500	OTHER OFFICE EQUIPMENT	\$ -	\$ 105,285	\$ -	\$ 105,285	\$ -	\$ 105,285	\$ -	\$ 105,285
341100	TRANS EQUIP - LIGHT TRUCKS	\$ -	\$ 1,753,938	\$ -	\$ 1,753,938	\$ -	\$ 1,753,938	\$ -	\$ 1,753,938
341200	TRANS EQUIP - HEAVY TRUCKS	\$ -	\$ 1,073,461	\$ -	\$ 1,073,461	\$ -	\$ 1,073,461	\$ -	\$ 1,073,461
341300	TRANS EQUIP - CARS	\$ -	\$ 435,314	\$ -	\$ 435,314	\$ -	\$ 435,314	\$ -	\$ 435,314
341400	OTHER TRANS EQUIP	\$ -	\$ 540,998	\$ -	\$ 540,998	\$ -	\$ 540,998	\$ -	\$ 540,998
342000	STORES EQUIPMENT	\$ -	\$ 33,927	\$ -	\$ 33,927	\$ -	\$ 33,927	\$ -	\$ 33,927
343000	TOOLS, SHOP, & GARAGE EQUIP	\$ 18,071	\$ 2,639,777	\$ 3,756	\$ 2,673,337	\$ 4,000	\$ 2,673,337	\$ 5,565	\$ 2,707,772
344000	LABORATORY EQUIPMENT	\$ 13,071	\$ 1,317,666	\$ -	\$ 1,337,226	\$ -	\$ 1,337,226	\$ -	\$ 1,337,226
345000	POWER OPERATED EQUIPMENT	\$ -	\$ 1,592,421	\$ -	\$ 1,592,421	\$ -	\$ 1,592,421	\$ -	\$ 1,592,421
346100	COMMUNICATION EQUIPMENT	\$ -	\$ 2,124,456	\$ -	\$ 2,124,456	\$ -	\$ 2,124,456	\$ -	\$ 2,124,456
346190	COMMUNICATION EQUIPMENT	\$ 6,536	\$ 224,383	\$ -	\$ 224,383	\$ -	\$ 224,383	\$ -	\$ 224,383
346200	COMMUNICATION EQUIPMENT	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ 0
347000	MISC EQUIPMENT	\$ -	\$ 1,276,591	\$ -	\$ 1,276,591	\$ -	\$ 1,276,591	\$ -	\$ 1,276,591
348000	OTHER TANGIBLE PROPERTY	\$ -	\$ 138,485	\$ -	\$ 138,485	\$ -	\$ 138,485	\$ -	\$ 138,485
TOTAL UTILITY PLANT IN SERVICE		\$ 667,526	\$ 393,530,981	\$ 48,637	\$ 394,555,634	\$ 37,984	\$ 394,555,634	\$ 58,559	\$ 395,308,887

KENTUCKY-AMERICAN WATER COMPANY
UTILITY PLANT IN SERVICE
BASE YEAR: 1/31/2009
TEST YEAR: 5/31/2010

ACCT. NO.	ACCOUNT TITLE	For the Month		May-2010	Balance	Average
		Ended ----->	Retirements			
		Additions		May-2010	May-2010	Forecasted
		\$	\$	\$	Balance	Balance
301000	ORGANIZATION	\$ -	\$ -	\$ -	37,534	37,534
302000	FRANCHISE/CONSENTS	\$ -	\$ -	\$ -	70,261	70,261
339100	OTHE PIE INTANGIBLES	\$ -	\$ -	\$ -	8,375	8,375
339600	OTHER PIE COMPREHENSIVE STUDIES	\$ -	\$ -	\$ -	613,479	544,787
303200	LAND AND LAND RIGHTS SS	\$ 2,300	\$ -	\$ -	335,512	335,512
304100	SS STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	3,708,045	3,131,351
305000	COLL & IMPOUNDING RESERV	\$ -	\$ -	\$ -	1,012,457	1,012,457
306000	LAKE, RIVER, & OTHER INTAKES	\$ -	\$ -	\$ -	537,098	537,098
307000	WELLS & SPRINGS	\$ -	\$ -	\$ -	0	0
309000	SUPPLY MAINS	\$ -	\$ -	\$ -	5,138,874	5,138,874
303300	PUMPING LAND & LAND RIGHTS	\$ -	\$ -	\$ -	91,827	91,827
304200	PUMPING STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	5,477,547	5,477,547
310000	OTHER POWER PROD EQPT	\$ -	\$ -	\$ -	791,800	791,800
311200	ELECTRIC PUMPING EQUIPMENT	\$ -	\$ -	\$ -	15,608,890	15,608,890
311300	DIESEL PUMPING EQUIPMENT	\$ -	\$ -	\$ -	724,442	724,442
311400	Pump Equip Hydraulic	\$ -	\$ -	\$ -	8,405	8,405
311500	OTHER PUMPING EQUIPMENT	\$ -	\$ -	\$ -	808,610	808,610
311520	PUMPING EQUIPMENT TD	\$ -	\$ -	\$ -	53,306	53,306
303400	LAND AND LAND RIGHTS	\$ -	\$ -	\$ -	55	55
304300	WT STRUCTURES & IMPROVMT	\$ -	\$ -	\$ -	68,164	68,164
320100	WATER TREATMENT EQUIPMENT	\$ -	\$ -	\$ -	8,720,959	8,720,959
303500	T & D LAND & RIGHTS OF WAY	\$ -	\$ -	\$ -	31,221,051	31,221,051
304400	T & D STRUCTURES & IMP	\$ -	\$ -	\$ -	4,055,394	4,055,394
330000	DIST RES & STANDPIPES	\$ -	\$ -	\$ -	831,753	831,753
330100	Elevated Tanks & Standpipes	\$ -	\$ -	\$ -	1,641,819	1,641,819
330200	GROUND LEVEL FACILITIES	\$ -	\$ -	\$ -	11,115,151	11,115,151
331001	T & D MAINS	\$ 439,415	\$ -	\$ 38,308	186,158,193	181,783,676
333000	SERVICES	\$ 83,628	\$ -	\$ 18,847	41,085,323	40,125,708
334100	METERS	\$ -	\$ -	\$ -	105,721	105,721
334110	METERS - BRONZE CASE	\$ 10,135	\$ -	\$ -	3,984,965	3,764,075
334120	METERS - PLASTIC CASE	\$ -	\$ -	\$ 9,348	1,319,851	1,364,150
334130	METERS - OTHER	\$ 54,256	\$ -	\$ -	11,791,652	10,609,174
334200	METER INSTALLATIONS	\$ 7,155	\$ 3,116	\$ -	16,118,956	15,977,793
335000	HYDRANTS	\$ 9,057	\$ 3,045	\$ -	12,109,023	11,982,123
304500	OFFICE STRUCTURES AG	\$ -	\$ -	\$ -	368,172	368,172
304600	OFFICE STRUCTURES	\$ -	\$ -	\$ -	4,138,420	4,133,612
304700	STORES, SHOP & GAR STRUCT	\$ -	\$ -	\$ -	1,018,771	1,018,771
304800	MISC STRUCTURES	\$ -	\$ -	\$ -	1,954,957	1,954,957
340100	OFFICE FURNITURE & EQUIP	\$ 11,067	\$ -	\$ -	2,955,112	2,876,409
340210	MAINFRAME COMP & PERIPH EQPT	\$ -	\$ -	\$ -	18,921	37,051
340220	PERSONAL COMP & PERIPH EQPT	\$ 4,888	\$ 13,321	\$ -	878,694	873,274
340230	COMP & PERIPH OTHER	\$ -	\$ -	\$ -	210,383	210,383
340300	MAINFRAME SOFTWARE	\$ -	\$ -	\$ -	4,553,519	4,553,519
340320	PERSONAL COMP SOFTWARE	\$ -	\$ -	\$ -	349,991	349,991
340330	OTHER SOFTWARE	\$ -	\$ -	\$ -	636,859	636,859
340500	OTHER OFFICE EQUIPMENT	\$ -	\$ -	\$ -	105,285	105,285
341100	TRANS EQUIP - LIGHT TRUCKS	\$ -	\$ -	\$ -	1,763,197	1,789,964
341200	TRANS EQUIP - HEAVY TRUCKS	\$ -	\$ -	\$ -	1,073,461	1,076,847
341400	TRANS EQUIP - CARS	\$ -	\$ -	\$ -	435,314	377,622
341400	OTHER TRANS EQUIP	\$ -	\$ -	\$ -	540,998	426,152
342000	STORES EQUIPMENT	\$ -	\$ -	\$ -	33,927	33,927
343000	TOOLS, SHOP, & GARAGE EQUIP	\$ 55,647	\$ 7,580	\$ -	2,755,839	2,517,659
344000	LABORATORY EQUIPMENT	\$ 5,447	\$ -	\$ -	1,342,673	1,188,972
345000	POWER OPERATED EQUIPMENT	\$ -	\$ -	\$ -	1,592,421	1,592,421
346100	COMMUNICATION EQUIPMENT	\$ -	\$ -	\$ -	2,124,456	2,124,456
346190	COMMUNICATION EQUIPMENT	\$ 2,724	\$ -	\$ -	236,887	160,036
346200	COMMUNICATION EQUIPMENT	\$ -	\$ -	\$ -	0	0
347000	MISC EQUIPMENT	\$ -	\$ -	\$ -	1,276,591	1,276,591
348000	OTHER TANGIBLE PROPERTY	\$ -	\$ -	\$ -	138,485	138,485
11608216	TOTAL UTILITY PLANT IN SERVICE	\$ 685,719	\$ 93,565	\$ 395,901,041	\$ 387,567,724	\$ 387,567,724

KENTUCKY-AMERICAN WATER COMPANY
SCHEDULE OF PLANT ADDITIONS

47,299,689

	August-2008	September-2008	October-2008	November-2008	December-2008	January-2009	February-2009	March-2009	April-2009	May-2009	June-2009
301000	0	0	0	0	0	0	0	0	0	0	0
302000	0	0	0	0	0	0	0	0	0	0	0
303200	0	0	0	0	0	0	0	0	0	0	0
303300	0	0	0	0	0	0	0	0	0	0	0
303400	0	0	0	0	0	0	0	0	0	0	0
303500	15,145	0	0	0	0	0	0	0	0	0	0
304100	1,616	1,616	0	0	0	0	0	0	0	0	0
304200	(88)	(88)	0	0	0	0	0	0	0	0	0
304300	6,952	6,952	0	43,999	8,000	0	0	0	0	0	0
304400	0	0	0	0	0	0	0	0	0	0	0
304500	40,231	40,231	0	0	0	0	0	0	0	0	0
304600	(19)	981	1,000	6,000	1,000	1,000	0	0	0	0	0
304700	0	0	0	0	0	0	0	0	0	0	0
304800	(181)	(181)	0	0	0	0	0	0	0	0	0
305000	0	0	0	0	0	0	0	0	0	0	0
306000	0	0	0	0	0	0	0	0	0	0	0
309000	0	0	0	0	0	0	0	0	0	0	0
310000	342	342	0	0	0	0	0	0	0	0	0
310100	0	0	0	0	0	0	0	0	0	0	0
311200	7,406,190	370	370	370	370	370	0	0	0	0	0
311300	0	0	0	0	0	0	0	0	0	0	0
311400	0	0	0	0	0	0	0	0	0	0	0
311500	0	0	0	0	0	0	0	0	0	0	0
311520	26,653	0	0	0	0	0	0	0	0	0	0
311540	55	0	0	0	0	0	0	0	0	0	0
320100	27,346	30,238	2,892	2,892	2,892	799,417	0	0	0	0	0
330000	1,317	1,068	0	0	0	0	0	0	0	0	0
330100	13,406	27,261	23,769	14,195	13,185	13,185	0	0	0	0	0
330200	36	0	0	0	0	0	0	0	0	0	0
331001	354,448	552,043	537,413	454,541	1,931,752	523,503	366,976	614,413	428,270	435,653	3,515,232
331200	0	0	0	0	0	0	0	0	0	0	0
331300	0	0	0	0	0	0	0	0	0	0	0
333000	25,877	115,285	66,963	79,878	105,602	66,305	87,259	120,947	84,845	79,292	175,196
334110	1,648,536	1,685,581	37,392	37,046	37,198	37,261	20,530	31,288	24,889	9,922	34,545
334120	0	0	0	0	0	0	0	0	0	0	0
334130	11,984	210,298	200,168	198,314	199,125	199,463	109,903	167,492	133,238	53,113	184,930
334200	21,777	47,928	26,396	26,151	26,258	26,303	14,492	22,086	17,570	7,004	24,386
335000	23,470	56,997	29,214	28,299	33,501	44,819	6,768	30,170	15,598	8,677	40,704
339100	0	0	0	0	0	0	0	0	0	0	0
339600	70,129	113,529	43,899	43,399	42,899	40,819	90,000	2,550	14,850	3,450	5,700
340100	0	262,246	439,246	389,246	269,946	212,210	92,000	92,000	85,000	83,000	80,000
340200	0	0	0	0	0	0	0	0	0	0	0
340210	0	0	0	0	0	0	0	0	0	0	0
340220	611	9,536	19,090	14,810	14,810	15,000	0	906	4,209	4,986	18,116
340230	0	0	0	0	0	0	0	0	0	0	0
340300	2,500	2,500	0	0	0	0	0	0	0	0	0
340320	0	0	0	0	0	0	0	0	0	0	0
340330	0	0	0	0	0	0	0	0	0	0	0
340500	0	0	0	0	0	0	0	0	0	0	0
341100	0	1,648	21,425	11,431	51,656	81,264	0	2,500	0	0	1,000
341200	0	0	0	0	0	50,000	0	0	0	0	0
341300	0	0	0	0	0	50,000	0	0	0	0	0
341400	0	0	0	0	0	100,000	0	0	0	0	0
342000	0	0	0	0	0	0	0	0	0	0	0
343000	0	57,479	61,381	66,938	55,789	120,632	14,302	30,909	60,500	77,927	35,973
344000	3,785	34,707	19,310	22,343	22,343	20,777	12,302	18,409	0	5,127	19,573
345000	1,305	1,305	0	0	0	0	0	0	0	0	0
346100	91,696	91,696	0	0	0	0	0	0	0	0	0
346190	0	15,461	9,655	11,172	11,172	10,389	6,151	9,204	0	2,563	9,786
347000	0	0	0	0	0	0	0	0	0	0	0
348000	9,795,118	3,393,682	1,539,583	1,451,024	2,827,498	2,412,347	728,683	1,142,874	868,969	770,714	4,165,536

KENTUCKY-AMERICAN WATER COMPANY
 SCHEDULE OF PLANT ADDITIONS

	July-2009	August-2009	September-2009	October-2009	November-2009	December-2009	January-2010	February-2010	March-2010	April-2010	May-2010
301000	0	0	0	0	0	0	0	0	0	0	0
302000	0	0	0	0	0	0	0	0	0	0	0
303200	0	0	0	0	0	0	0	0	0	0	0
303300	0	0	0	0	0	0	0	0	0	0	0
303400	0	0	0	0	0	0	0	0	0	0	0
303500	0	0	0	0	0	1,122,624	0	0	0	0	0
304100	0	0	0	0	0	0	0	0	0	0	0
304200	0	0	0	0	0	0	0	0	0	0	0
304300	0	0	0	0	0	0	0	0	0	0	0
304400	0	0	0	0	0	0	0	0	0	0	0
304500	0	0	0	0	0	0	10,000	0	0	0	0
304600	0	0	0	0	0	0	0	0	0	0	0
304700	0	0	0	0	0	0	0	0	0	0	0
304800	0	0	0	0	0	0	0	0	0	0	0
305000	0	0	0	0	0	0	0	0	0	0	0
306000	0	0	0	0	0	0	0	0	0	0	0
309000	0	0	0	0	0	0	0	0	0	0	0
310000	0	0	0	0	0	0	0	0	0	0	0
310100	0	0	0	0	0	0	0	0	0	0	0
311200	0	0	0	0	0	0	0	0	0	0	0
311300	0	0	0	0	0	0	0	0	0	0	0
311400	0	0	0	0	0	0	0	0	0	0	0
311500	0	0	0	0	0	0	0	0	0	0	0
311520	0	0	0	0	0	0	0	0	0	0	0
320100	0	0	0	0	0	0	0	0	0	0	0
330000	0	0	0	0	0	0	0	0	0	0	0
330100	0	0	0	0	0	0	0	0	0	0	0
330200	0	0	0	0	0	0	0	0	0	0	0
331001	2,525,675	345,150	578,397	765,284	513,485	1,783,023	1,191,924	368,277	615,711	429,808	439,415
331200	0	0	0	0	0	0	0	0	0	0	0
331300	0	0	0	0	0	0	0	0	0	0	0
333000	255,351	165,272	207,256	327,911	194,283	200,552	481,834	92,057	126,040	85,536	83,628
334110	42,376	15,281	36,592	39,184	57,663	50,674	92,489	21,315	32,257	26,130	10,135
334120	0	0	0	0	0	0	0	0	0	0	0
334130	226,845	81,804	195,885	209,762	308,683	271,272	495,171	114,102	172,680	139,879	54,256
334200	29,914	10,787	25,830	27,660	40,705	35,772	65,297	15,047	22,770	18,446	7,155
335000	61,474	20,294	36,370	63,432	13,802	21,846	22,865	7,050	32,365	16,454	9,057
339100	0	0	0	0	0	0	0	0	0	0	0
339600	6,750	4,350	16,500	34,650	0	21,600	39,600	12,000	1,700	9,900	2,300
340100	85,000	55,000	30,000	30,000	0	0	0	12,000	12,267	11,333	11,067
340200	0	0	0	0	0	0	0	0	0	0	0
340210	0	0	0	0	0	0	0	0	0	0	0
340220	4,947	12,543	0	287	1,133	9,935	44,940	0	888	4,126	4,888
340230	0	0	0	0	0	0	0	0	0	0	0
340300	0	0	0	0	0	0	0	0	0	0	0
340320	0	0	0	0	0	0	0	0	0	0	0
340330	0	0	0	0	0	0	0	0	0	0	0
340500	0	0	0	0	0	0	0	0	0	0	0
341100	6,500	0	29,500	0	4,500	0	91,000	0	9,259	0	0
341200	0	0	0	0	0	0	50,000	0	0	0	0
341300	0	0	0	0	0	0	50,000	0	0	0	0
341400	0	0	0	56,000	0	59,000	100,000	0	0	0	0
342000	0	0	0	0	0	0	0	0	0	0	0
343000	104,932	26,706	40,528	14,496	32,033	28,985	109,909	18,071	37,560	40,000	55,647
344000	24,932	13,706	40,528	14,496	32,033	28,985	109,909	13,071	19,560	0	5,447
345000	0	0	0	0	0	0	0	0	0	0	0
346100	12,466	6,853	20,264	7,248	16,016	14,492	54,955	6,536	9,780	0	2,724
346190	0	0	0	0	0	0	0	0	0	0	0
347000	0	0	0	0	0	0	0	0	0	0	0
348000	3,387,162	757,746	1,257,650	1,570,067	1,279,172	3,698,760	3,025,410	667,526	1,092,837	781,612	685,719

KENTUCKY-AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
RETIREMENTS

	August-2008	September-2008	October-2008	November-2008	December-2008	January-2009	February-2009	March-2009	April-2009	May-2009	June-2009
301000	0	0	0	0	0	0	0	0	0	0	0
302000	0	0	0	0	0	0	0	0	0	0	0
303200	0	0	0	0	0	0	0	0	0	0	0
303300	0	0	0	0	0	0	0	0	0	0	0
303400	0	0	0	0	0	0	0	0	0	0	0
303500	0	0	0	0	0	0	0	0	0	0	0
304100	0	0	0	0	0	0	0	0	0	0	0
304200	0	0	0	0	0	0	0	0	0	0	0
304300	0	0	1,000,000	0	0	0	0	0	0	0	0
304400	0	0	0	0	0	0	0	0	0	0	0
304500	0	250	1,500	250	250	0	0	0	0	0	0
304600	0	0	0	0	0	0	0	0	0	0	0
304700	0	0	0	0	0	0	0	0	0	0	0
304800	0	0	0	0	0	0	0	0	0	0	0
305000	0	0	0	0	0	0	0	0	0	0	0
306000	0	0	0	0	0	0	0	0	0	0	0
309000	0	0	0	0	0	0	0	0	0	0	0
310000	0	0	0	0	0	0	0	0	0	0	0
310100	0	0	0	0	0	0	0	0	0	0	0
311200	0	0	0	0	1,565,400	0	0	0	0	0	0
311300	0	0	0	0	0	0	0	0	0	0	0
320100	0	0	0	0	0	0	0	0	0	0	0
330100	713	1,188	710	659	659	45,000	51,560	63,011	98,889	103,308	108,573
331001	30,602	49,479	55,363	57,748	44,309	0	0	0	0	0	0
331200	0	0	0	0	0	0	0	0	0	0	0
331300	0	0	0	0	0	0	0	0	0	0	0
331300	0	0	0	0	0	0	0	0	0	0	0
333000	6,350	6,694	6,564	7,634	7,633	13,432	14,262	1,934	12,141	17,590	30,366
334110	0	0	0	0	0	0	0	0	0	0	0
334120	2,679	2,775	2,679	2,727	2,631	2,936	3,835	4,378	951	8,498	10,216
334130	0	0	0	0	0	0	0	0	0	0	0
334200	893	925	893	909	877	979	1,278	1,459	317	2,833	3,405
335000	1,843	1,843	1,660	2,482	2,298	0	1,500	330	30	2,610	6,840
339100	0	0	0	0	0	0	0	0	0	0	0
339600	0	0	0	0	0	0	0	0	0	0	0
340100	0	0	0	0	0	0	0	0	0	0	0
340210	1,446	1,446	1,446	1,446	1,446	0	0	0	0	0	0
340220	6,694	14,317	11,107	11,108	11,250	0	679	3,157	3,739	13,567	3,710
340230	0	0	0	0	0	0	0	0	0	0	0
340300	0	0	0	0	0	0	0	0	0	0	0
340320	0	0	0	0	0	0	0	0	0	0	0
340330	0	0	0	0	0	0	0	0	0	0	0
340500	0	0	0	0	0	0	0	0	0	0	0
341100	0	0	220,442	0	0	0	0	0	0	0	0
341200	0	0	23,586	0	0	0	0	0	0	0	0
341300	0	0	0	0	0	0	0	0	0	0	0
341400	0	0	0	0	0	0	0	0	0	0	0
342000	0	0	0	0	0	0	0	0	0	0	0
343000	5,748	6,138	6,693	5,579	12,064	1,430	3,091	6,050	7,793	3,597	10,493
344000	0	0	0	0	0	0	0	0	0	0	0
345000	0	0	0	0	0	0	0	0	0	0	0
346100	0	0	0	0	0	0	0	0	0	0	0
346190	0	0	0	0	0	0	0	0	0	0	0
347000	0	0	0	0	0	0	0	0	0	0	0
348000	0	0	0	0	0	0	0	0	0	0	0
TOTAL	\$ 57,218	\$ 85,055	\$ 1,332,643	\$ 90,542	\$ 1,648,817	\$ 63,777	\$ 76,205	\$ 80,319	\$ 123,860	\$ 152,023	\$ 173,603

CHECK TOTAL **5,356,249**

KENTUCKY-AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
RETIREMENTS

CHECK TOTAL

	July-2009	August-2009	September-2009	October-2009	November-2009	December-2009	January-2010	February-2010	March-2010	April-2010	May-2010
301000	0	0	0	0	0	0	0	0	0	0	0
302000	0	0	0	0	0	0	0	0	0	0	0
303200	0	0	0	0	0	0	0	0	0	0	0
303300	0	0	0	0	0	0	0	0	0	0	0
303400	0	0	0	0	0	0	0	0	0	0	0
303500	0	0	0	0	0	51,620	0	0	0	0	0
304100	0	0	0	0	0	0	0	0	0	0	0
304200	0	0	0	0	0	0	0	0	0	0	0
304300	0	0	0	0	0	0	0	0	0	0	0
304400	0	0	0	0	0	0	0	0	0	0	0
304500	0	0	0	0	0	2,500	0	0	0	0	0
304600	0	0	0	0	0	0	0	0	0	0	0
304700	0	0	0	0	0	0	0	0	0	0	0
304800	0	0	0	0	0	0	0	0	0	0	0
305000	0	0	0	0	0	0	0	0	0	0	0
306000	0	0	0	0	0	0	0	0	0	0	0
309000	0	0	0	0	0	0	0	0	0	0	0
310000	0	0	0	0	0	0	0	0	0	0	0
310100	0	0	0	0	0	0	0	0	0	0	0
311200	0	0	0	0	0	0	0	0	0	0	0
311300	0	0	0	0	0	0	0	0	0	0	0
320100	0	0	0	0	0	0	0	0	0	0	0
330100	0	0	0	0	0	0	0	0	0	0	0
331001	102,702	74,761	67,486	66,636	64,769	70,805	20,000	21,560	22,011	34,889	38,308
331200	0	0	0	0	0	0	0	0	0	0	0
331300	0	0	0	0	0	0	0	0	0	0	0
333000	22,189	21,941	33,840	23,875	24,070	64,360	14,391	15,281	2,072	13,009	18,847
334110	0	0	0	0	0	0	0	0	0	0	0
334120	0	6,481	6,984	11,448	14,498	19,775	3,230	4,218	4,816	1,046	9,348
334130	0	0	0	0	0	0	0	0	0	0	0
334200	0	2,160	2,328	3,816	4,833	6,592	1,077	1,406	1,605	349	3,116
335000	1,710	5,400	9,780	0	1,800	0	0	1,750	385	35	3,045
339100	0	0	0	0	0	0	0	0	0	0	0
339600	0	0	0	0	0	0	0	0	0	0	0
340100	0	0	0	0	0	0	0	0	0	0	0
340210	0	0	4,829	32,418	0	7,754	0	0	0	0	0
340220	9,407	0	215	850	7,451	33,705	0	666	3,095	3,666	13,321
340230	0	0	0	0	0	0	0	0	0	0	0
340300	0	0	0	0	0	0	0	0	0	0	0
340320	0	0	0	0	0	0	0	0	0	0	0
340330	0	0	0	0	0	0	0	0	0	0	0
340500	0	0	0	0	0	0	0	0	0	0	0
341100	0	18,580	0	0	31,756	154,470	0	0	0	0	0
341200	0	0	36,505	0	0	42,572	0	0	0	0	0
341300	0	0	0	0	0	0	0	0	0	0	0
341400	0	0	0	0	0	0	0	0	0	0	0
342000	0	0	0	0	0	0	0	0	0	0	0
343000	2,671	4,063	1,450	3,203	2,898	10,991	1,807	3,756	4,000	5,565	7,580
344000	0	0	0	0	0	0	0	0	0	0	0
345000	0	0	0	0	0	0	0	0	0	0	0
346100	0	0	0	0	0	0	0	0	0	0	0
346190	0	0	0	0	0	0	0	0	0	0	0
347000	0	0	0	0	0	0	0	0	0	0	0
348000	0	0	0	0	0	0	0	0	0	0	0
TOTAL	\$ 138,679	\$ 133,376	\$ 163,417	\$ 142,246	\$ 152,075	\$ 465,144	\$ 40,505	\$ 48,637	\$ 37,984	\$ 58,559	\$ 93,565

STRATEGIC CAPITAL EXPENDITURE PLAN										
PROGRAM										
Business Unit	Business Unit No.	Project Title	Account	2008 Period 1	2	3	4	5	6	
RECURRING PROJECTS										
Kentucky	DV Projects	Projects Funded by Others (Contrib. / Adv. / Re	343	439,126	472,933	318,730	362,864	104,279	212,697	513,277
Kentucky	A	Mains - New	343	26,440	18,524	9,171	52,291	1,222	-44,723	0
Kentucky	B	Mains - Replaced / Restored	343	-2,021	75,074	203,815	248,175	179,339	-140,879	232,359
Kentucky	C	Mains - Unscheduled	343	7,349	13,543	18,640	17,761	22,866	8,270	44,624
Kentucky	D	Mains - Relocated	343	147	685	12,000	20,000	53,500	7,500	25,968
Kentucky	E	Hydrants, Valves, and Manholes - New	348	3,527			100	3,041	-2,367	3,054
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	348	2,713	6,355	9,990	14,604	20,075	11,968	8,669
Kentucky	G	Services and Laterals - New	345	54,273	63,017	75,563	71,624	92,214	105,888	159,551
Kentucky	H	Services and Laterals - R-Replaced	345	76,700	24,694	59,935	136,306	106,103	165,383	161,127
Kentucky	I	Meters - New	Total	-88,882	2,237	203,620	83,362	42,941	41,738	52,153
Kentucky	I	Meters - New	334100	-12,591	317	28,845	11,809	6,083	5,913	7,388
Kentucky	I	Meters - New	334130	-67,403	1,696	154,413	63,217	32,564	31,652	39,550
Kentucky	I	Meters - New	334200	-8,888	224	20,362	8,336	4,294	4,174	5,215
Kentucky	J	Meters - Replaced	Total	24,577	-34,926	195,159	317,922	388,590	142,029	240,222
Kentucky	J	Meters - Replaced	334110	3,482	-4,948	27,646	45,037	55,048	20,120	34,030
Kentucky	J	Meters - Replaced	334130	18,638	-26,486	147,997	241,093	294,683	107,706	182,170
Kentucky	J	Meters - Replaced	334200	2,458	-3,493	19,516	31,792	38,859	14,203	24,022
Kentucky	K	ITS Equipment and Systems	391.2	5,239		8,083	735	12,480	21,882	138,696
Kentucky	L	SCADA Equipment and Systems	391.2	1,857	535	8,938	21,337	662	1,070	2,140
Kentucky	M	Security Equipment and Systems						4,000		-4,000
Kentucky	N	Offices and Operations Centers	390.1	9,501	31,400	46,010	40,125	10,700	23,540	18,190
Kentucky	O	Vehicles	392.11	-58,547	21,147	10,687	69,764	-82,016	133,819	37,722
Kentucky	O	Vehicles	392.12							
Kentucky	O	Vehicles	392.3							
Kentucky	P	Tools and Equipment	394	-79,122						
Kentucky	Q	Process Plant Facilities and Equipment	Total	20,153	17,319	320,472	23,006	27,622	-57	43
Kentucky	Q	Process Plant Facilities and Equipment	394	8,061	6,927	128,189	46,744	56,412	26,851	43,409
Kentucky	Q	Process Plant Facilities and Equipment	395	8,061	6,927	128,189	18,698	22,565	10,741	17,364
Kentucky	Q	Process Plant Facilities and Equipment	397	4,031	3,464	64,094	9,349	11,282	5,370	8,682
Kentucky	R	Capitalized Tank Rehabilitation / Painting	342	4,815	70	-57		9,630	2,140	4,815
Kentucky	S	Engineering Studies	300	658	6,098	14,160	5,315	3,949	5,549	10,853
Total Recurring Projects				83,260	171,889	1,196,186	1,169,173	953,329	509,603	1,179,595

PROGRAM													Total of the Monthly Spend
Business Unit	Business Unit No.	Project Title	Account	8	9	10	11	12	Q3RF Total 2008				
RECURRING PROJECTS													
Kentucky	DV Projects	Projects Funded by Others (Contrib. /Adv./ Re	343	179,709	337,794	277,139	203,636	342,674	3,764,858				
Kentucky	A	Mains - New	343	49,869	49,869	44,519	11,028	36,792	255,000				
Kentucky	B	Mains - Replaced / Restored	343	71,704	93,104	78,104	78,104	83,122	1,200,000				
Kentucky	C	Mains - Unscheduled	343	19,633	17,495	11,796	21,926	18,032	221,937				
Kentucky	D	Mains - Relocated	343	12,500	39,051	42,883	42,883	42,883	300,000				
Kentucky	E	Hydrants, Valves, and Manholes - New	348	24,313	20,000	20,000	20,000	33,331	125,000				
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	348	9,214	9,214	8,299	12,410	11,488	125,000				
Kentucky	G	Services and Laterals - New	345	57,661	33,491	47,060	67,434	28,140	855,915				
Kentucky	H	Services and Laterals - Replaced	345	31,748	33,472	32,818	38,168	38,165	904,618				
Kentucky	I	Meters - New	Total	201,974	202,279	201,974	201,974	204,558	1,349,928				
Kentucky	I	Meters - New	334100	28,612	28,655	28,612	28,612	28,978	191,231				
Kentucky	I	Meters - New	334130	153,165	153,396	153,165	153,165	155,124	1,023,705				
Kentucky	I	Meters - New	334200	20,197	20,228	20,197	20,197	20,456	134,992				
Kentucky	J	Meters - Replaced	Total	59,537	61,677	59,537	60,607	58,469	1,573,399				
Kentucky	J	Meters - Replaced	334110	8,434	8,737	8,434	8,586	8,283	222,888				
Kentucky	J	Meters - Replaced	334130	45,149	46,772	45,149	45,960	44,339	1,193,171				
Kentucky	J	Meters - Replaced	334200	5,954	6,168	5,954	6,061	5,847	157,341				
Kentucky	K	ITS Equipment and Systems	391.2	8,925	19,090	14,810	14,810	15,000	259,750				
Kentucky	L	SCADA Equipment and Systems	391.2	2,892	2,892	2,892	2,892	2,892	51,000				
Kentucky	M	Security Equipment and Systems	1,000	1,000	1,000	6,000	1,000	1,000	10,000				
Kentucky	N	Offices and Operations Centers	390.1	262,246	439,246	389,246	269,946	212,210	1,752,359				
Kentucky	O	Vehicles	392.11	1,648	21,425	11,431	51,656	81,264	300,000				
Kentucky	O	Vehicles	392.12					100,000	100,000				
Kentucky	O	Vehicles	392.2					50,000	50,000				
Kentucky	O	Vehicles	392.3					50,000	50,000				
Kentucky	P	Tools and Equipment	394	26,557	42,071	44,595	33,446	99,855	218,014				
Kentucky	Q	Process Plant Facilities and Equipment	Total	77,305	48,276	55,859	55,859	51,943	820,600				
Kentucky	Q	Process Plant Facilities and Equipment	394	30,922	19,310	22,343	22,343	20,777	328,240				
Kentucky	Q	Process Plant Facilities and Equipment	395	30,922	19,310	22,343	22,343	20,777	328,240				
Kentucky	Q	Process Plant Facilities and Equipment	397	15,461	9,655	11,172	11,172	10,389	164,120				
Kentucky	R	Capitalized Tank Rehabilitation / Painting	342	14,254	23,769	14,195	13,185	13,185	100,000				
Kentucky	S	Engineering Studies	300	43,399	43,899	43,399	42,899	40,819	261,000				
Total Recurring Projects				976,376	1,201,319	1,129,415	1,040,225	1,273,150	10,883,520				

STRATEGIC CAPITAL EXPENDITURE PLAN										
PROGRAM										
Business Unit	Kentucky									
Revision Date	9/03/2008	Updated								
Description	KY Q3RF SCEP									
Business Unit	Business Unit No.	Project Title	Account	2009 Period 1	2	3	4	5	6	7
RECURRING PROJECTS										
Kentucky	DV Projects	Projects Funded by Others (Contrib. / Adv. / Re	343	251,296	495,974	299,736	205,208	630,950	511,536	113,594
Kentucky	A	Mains - New	343	15,680	10,640	18,480	56,000	11,760	26,320	28,000
Kentucky	B	Mains - Replaced / Restored	343	50,000	50,000	50,000	80,000	92,500	97,500	97,500
Kentucky	C	Mains - Unscheduled	343		7,799	54	4,445	9,038	60,319	11,056
Kentucky	D	Mains - Relocated	343	50,000	50,000	60,000	90,000	90,000	95,000	95,000
Kentucky	E	Hydrants, Valves, and Manholes - New	348	6,768	22,670	13,948	8,527	27,654	27,274	11,744
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	348		7,500	1,650	150	13,050	34,200	8,550
Kentucky	G	Services and Laterals - New	345	20,100	49,637	75,174	18,585	87,244	103,522	54,327
Kentucky	H	Services and Laterals - Replaced	345	67,159	71,310	9,671	60,707	87,952	151,829	110,945
Kentucky	I	Meters - New	Total	79,674	135,653	78,409	48,912	55,008	72,107	107,872
Kentucky	I	Meters - New	334100	11,287	19,217	11,107	6,929	7,792	10,215	15,281
Kentucky	I	Meters - New	334130	60,420	102,871	59,461	37,092	41,715	54,681	81,804
Kentucky	I	Meters - New	334200	7,967	13,565	7,841	4,891	5,501	7,211	10,787
Kentucky	J	Meters - Replaced	Total	65,251	85,213	97,288	21,127	188,853	227,028	
Kentucky	J	Meters - Replaced	334110	9,243	12,071	13,782	2,993	26,753	32,161	
Kentucky	J	Meters - Replaced	334130	49,483	64,621	73,777	16,021	143,215	172,164	
Kentucky	J	Meters - Replaced	334200	6,525	8,521	9,729	2,113	18,885	22,703	
Kentucky	K	ITS Equipment and Systems	391.2		906	4,209	4,986	18,116	4,947	12,543
Kentucky	L	SCADA Equipment and Systems	391.2							
Kentucky	M	Security Equipment and Systems								
Kentucky	N	Offices and Operations Centers	390.1	90,000	92,000	85,000	83,000	80,000	85,000	55,000
Kentucky	O	Vehicles	392.11		2,500			1,000	6,500	
Kentucky	O	Vehicles	392.12							
Kentucky	O	Vehicles	392.3							
Kentucky	P	Tools and Equipment	394	2,000	12,500	60,500	72,800	16,400	80,000	13,000
Kentucky	Q	Process Plant Facilities and Equipment	Total	30,756	46,022	12,817	12,817	48,932	62,331	34,265
Kentucky	Q	Process Plant Facilities and Equipment	394	12,302	18,409	5,127	5,127	19,573	24,932	13,706
Kentucky	Q	Process Plant Facilities and Equipment	395	12,302	18,409	5,127	5,127	19,573	24,932	13,706
Kentucky	Q	Process Plant Facilities and Equipment	397	6,151	9,204	2,563	2,563	9,786	12,466	6,853
Kentucky	R	Capitalized Tank Rehabilitation / Painting	342							
Kentucky	S	Engineering Studies	300	477,388	646,900	569,232	565,507	833,208	1,140,629	644,151
Total Recurring Projects				477,388	646,900	569,232	565,507	833,208	1,140,629	644,151

STRATEGIC CAPITAL EXPENDITURE PLAN											
PROGRAM											
Business Unit	Business Unit No.	Project Title	Account	8	9	10	11	12	Total	2009	U.S. \$
RECURRING PROJECTS											
Kentucky	DV Projects	Projects Funded by Others (Contrib. /Adv./ Rel	343	257,350	539,974	262,184	400,198	731,998	4,700,000		
Kentucky	A	Mains - New	343	72,240	12,880	43,120	46,480	218,400	560,000		
Kentucky	B	Mains - Replaced / Restored	343	102,500	97,500	97,500	97,500	92,800	1,005,300		
Kentucky	C	Mains - Unscheduled	343	46,307	19,930	15,681	6,345	58,426	239,400		
Kentucky	D	Mains - Relocated	343	100,000	95,000	95,000	95,000	90,300	1,005,300		
Kentucky	E	Hydrants, Valves, and Manholes - New	348	9,370	14,532	13,802	12,846	22,865	192,000		
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	348	27,000	48,900		9,000		150,000		
Kentucky	G	Services and Laterals - New	345	97,550	158,712	74,909	80,204	160,035	980,000		
Kentucky	H	Services and Laterals - Replaced	345	109,706	189,199	119,374	120,348	321,799	1,400,000		
Kentucky	I	Meters - New	Total	114,283	121,412	152,648	35,532	213,534	1,215,044		
Kentucky	I	Meters - New	334100	16,189	17,199	21,624	5,033	30,249	172,123		
Kentucky	I	Meters - New	334130	86,666	92,072	115,759	26,946	161,932	921,418		
Kentucky	I	Meters - New	334200	11,428	12,141	15,265	3,553	21,353	121,503		
Kentucky	J	Meters - Replaced	Total	144,024	155,194	254,403	322,186	439,434	2,000,000		
Kentucky	J	Meters - Replaced	334110	20,403	21,985	36,039	45,641	62,250	283,320		
Kentucky	J	Meters - Replaced	334130	109,219	117,690	192,924	244,326	333,239	1,516,680		
Kentucky	J	Meters - Replaced	334200	14,402	15,519	25,440	32,219	43,944	200,000		
Kentucky	K	ITS Equipment and Systems	391.2		287	1,133	9,935	44,940	102,000		
Kentucky	L	SCADA Equipment and Systems	391.2		9,657	64,836		15,507	90,000		
Kentucky	M	Security Equipment and Systems		30,000				10,000	600,000		
Kentucky	N	Offices and Operations Centers	390.1						135,000		
Kentucky	O	Vehicles	392.11	29,500		4,500		91,000	215,000		
Kentucky	O	Vehicles	392.12		56,000		59,000	100,000	100,000		
Kentucky	O	Vehicles	392.2				50,000	50,000	50,000		
Kentucky	O	Vehicles	392.3								
Kentucky	P	Tools and Equipment	394						257,200		
Kentucky	Q	Process Plant Facilities and Equipment	Total	101,320	36,240	80,082	72,462	274,773	800,000		
Kentucky	Q	Process Plant Facilities and Equipment	394	40,528	14,496	32,033	28,985	109,909	320,000		
Kentucky	Q	Process Plant Facilities and Equipment	395	40,528	14,496	32,033	28,985	109,909	320,000		
Kentucky	Q	Process Plant Facilities and Equipment	397	20,264	7,248	16,016	14,492	54,955	160,000		
Kentucky	R	Capitalized Tank Rehabilitation / Painting	342								
Kentucky	S	Engineering Studies	300	16,500	34,650		21,600	39,600	150,000		
Total Recurring Projects				1,000,299	1,030,093	1,016,988	1,038,438	2,293,411	11,256,244		

STRATEGIC CAPITAL EXPENDITURE PLAN										
PROGRAM										
Business Unit	Business Unit No.	Project Title	Account	2010 Period 1	2	3	4	5	6	
RECURRING PROJECTS										
Kentucky	DV Projects	Projects Funded by Others (Contrib. /Adv./ Re	343	251,617	496,607	300,119	205,470	631,755	512,189	113,739
Kentucky	A	Mains - New	343	16,660	11,305	19,635	59,500	12,495	27,965	29,750
Kentucky	B	Mains - Replaced / Restored	343	50,000	50,000	50,000	80,000	92,500	97,500	97,500
Kentucky	C	Mains - Unscheduled	343		7,799	54	4,445	9,038	60,319	11,056
Kentucky	D	Mains - Relocated	343	50,000	50,000	60,000	90,000	90,000	95,000	95,000
Kentucky	E	Hydrants, Valves, and Manholes - New	348	7,050	23,615	14,529	8,882	28,806	28,411	12,233
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	348		8,750	1,925	175	15,225	39,900	9,975
Kentucky	G	Services and Laterals - New	345	20,100	49,637	75,174	18,585	87,244	103,522	54,327
Kentucky	H	Services and Laterals - Replaced	345	71,957	76,403	10,362	65,043	94,235	162,674	118,869
Kentucky	I	Meters - New	Total	78,688	133,973	77,438	48,306	54,327	71,214	106,536
Kentucky	I	Meters - New	334100	11,147	18,979	10,970	6,843	7,696	10,088	15,092
Kentucky	I	Meters - New	334130	59,672	101,597	58,724	36,633	41,198	54,004	80,791
Kentucky	I	Meters - New	334200	7,869	13,397	7,744	4,831	5,433	7,121	10,654
Kentucky	J	Meters - Replaced	Total	71,776	93,734	107,017	23,239	207,738	249,731	
Kentucky	J	Meters - Replaced	334110	10,168	13,278	15,160	3,292	29,428	35,377	
Kentucky	J	Meters - Replaced	334130	54,430	71,083	81,155	17,623	157,537	189,381	
Kentucky	J	Meters - Replaced	334200	7,178	9,373	10,702	2,324	20,774	24,973	
Kentucky	K	ITS Equipment and Systems	391.2		888	4,126	4,888	17,761	4,850	12,297
Kentucky	L	SCADA Equipment and Systems	391.2							
Kentucky	M	Security Equipment and Systems								
Kentucky	N	Offices and Operations Centers	390.1	12,000	12,267	11,333	11,067	10,667	11,333	7,333
Kentucky	O	Vehicles	392.11		9,259			3,704	24,074	
Kentucky	O	Vehicles	392.12							
Kentucky	O	Vehicles	392.3							
Kentucky	P	Tools and Equipment	394	5,000	18,000	40,000	50,200	55,000	10,000	10,000
Kentucky	Q	Process Plant Facilities and Equipment	Total	32,678	48,899	13,619	13,619	51,990	66,227	36,406
Kentucky	Q	Process Plant Facilities and Equipment	394	13,071	19,560	5,447	5,447	20,796	26,491	14,562
Kentucky	Q	Process Plant Facilities and Equipment	395	13,071	19,560	5,447	5,447	20,796	26,491	14,562
Kentucky	Q	Process Plant Facilities and Equipment	397	6,536	9,780	2,724	2,724	10,398	13,245	7,281
Kentucky	R	Capitalized Tank Rehabilitation / Painting	342							
Kentucky	S	Engineering Studies	300	1,700	1,700	9,900	2,300	3,800	4,500	2,900
Total Recurring Projects				415,908	596,228	481,493	480,251	834,531	1,057,220	604,184

STRATEGIC CAPITAL EXPENDITURE PLAN											
PROGRAM											
Business Unit	Kentucky										
Revision Date	9/03/2008	Updated									
Description	KY Q3RF SCEP										
Business Unit	Business Unit No.	Project Title	Account	8	9	10	11	12	Total	2010	U.S. \$
RECURRING PROJECTS											
Kentucky	DV Projects	Projects Funded by Others (Contrib. /Adv./ Rel	343	257,679	540,663	262,519	400,709	732,933	4,706,000		
Kentucky	A	Mains - New	343	76,755	13,685	45,815	49,385	232,050	595,000		
Kentucky	B	Mains - Replaced / Restored	343	102,500	97,500	97,500	97,500	92,800	1,005,300		
Kentucky	C	Mains - Unscheduled	343	46,307	19,930	15,681	6,345	58,426	239,400		
Kentucky	D	Mains - Relocated	343	100,000	95,000	95,000	95,000	90,300	1,005,300		
Kentucky	E	Hydrants, Valves, and Manholes - New	348	9,760	15,138	14,377	13,382	23,818	200,000		
Kentucky	F	Hydrants, Valves, and Manholes - Replaced	348	31,500	57,050		10,500		175,000		
Kentucky	G	Services and Laterals - New	345	97,550	158,712	74,909	80,204	160,035	980,000		
Kentucky	H	Services and Laterals - Replaced	345	117,543	181,285	127,900	128,945	344,784	1,500,000		
Kentucky	I	Meters - New	Total	112,868	119,909	150,758	35,092	210,890	1,200,000		
Kentucky	I	Meters - New	334100	15,989	16,986	21,356	4,971	29,875	169,992		
Kentucky	I	Meters - New	334130	85,592	90,932	114,326	26,612	159,927	910,007		
Kentucky	I	Meters - New	334200	11,287	11,991	15,076	3,509	21,089	120,001		
Kentucky	J	Meters - Replaced	Total	158,427	170,714	279,843	354,404	483,377	2,200,000		
Kentucky	J	Meters - Replaced	334110	22,443	24,183	39,643	50,205	68,475	311,652		
Kentucky	J	Meters - Replaced	334130	120,141	129,459	212,216	268,759	366,564	1,668,348		
Kentucky	J	Meters - Replaced	334200	15,843	17,071	27,984	35,440	48,338	220,001		
Kentucky	K	ITS Equipment and Systems	391.2		281	1,111	9,740	44,058	100,000		
Kentucky	L	SCADA Equipment and Systems	391.2		11,106	74,561		17,833	103,500		
Kentucky	M	Security Equipment and Systems						10,000	80,000		
Kentucky	N	Offices and Operations Centers		4,000					200,000		
Kentucky	O	Vehicles	392.11	109,259		16,667		337,037	200,000		
Kentucky	O	Vehicles	392.12						200,000		
Kentucky	O	Vehicles	392.2						50,000		
Kentucky	O	Vehicles	392.3						50,000		
Kentucky	P	Tools and Equipment	394						188,200		
Kentucky	Q	Process Plant Facilities and Equipment	Total	107,652	38,505	85,087	76,991	291,946	850,000		
Kentucky	Q	Process Plant Facilities and Equipment	394	43,061	15,402	34,035	30,796	116,779	340,000		
Kentucky	Q	Process Plant Facilities and Equipment	395	43,061	15,402	34,035	30,796	116,779	340,000		
Kentucky	Q	Process Plant Facilities and Equipment	397	21,530	7,701	17,017	15,398	58,389	170,000		
Kentucky	R	Capitalized Tank Rehabilitation / Painting	342								
Kentucky	S	Engineering Studies	300	11,000	23,100		14,400	26,400	100,000		
Total Recurring Projects				1,085,120	1,001,913	1,079,210	971,887	2,423,756	11,031,701		

STRATEGIC CAPITAL EXPENDITURE PLAN PROGRAM

Unit	Project Description	Account	Total Project	Prior Expenditures	Jan	Feb	Mar	Apr	May	Jun
12020204	Source of Supply Project Dev	300	2,000,000	1,658,766	(42,990)	98,560	38,500	29,728	55,161	18,765
12020402	Major Highway Relocations	343	3,178,618	2,910,241	145,700	29,397	(2,730)	19,449	34,000	21,879
12020505	Replace Trac-Vac System at	332	1,277,875	1,140,227	7,286	61,747	5,317	24,279	9,806	(10,446)
12020506	Sludge Handling Improvement	332	2,196,412	2,026,528	33,645	96,294	36,521	37,908	(46,007)	(635)
12020508	Kentucky Reliability Improvement	325	7,134,022	5,766,757	112,210	(892,400)	925,829	470,067	517,189	221,990
		323.2	273,310	240,210	35,806	(29,933)	2,387	685	33,001	(31,399)
12020602	Yarmillion Road Main Extension	343	329,610	29,610	0	0	0	0	0	0
12020607	New WTP On Pool 3 of Kentucky	300	27,625,558	3,928,155	85,651	36,051	73,176	147,461	112,121	(113,918)
		320	500,720	50,000						450,720
		310.1	509,470	84,000	0	0	0	0	0	421,470
		340.12	2,053,280	586,323	(31,029)	4,809	(2,718)	0	(173)	1,756,662
		343	53,000,000	0						4,628
		316	1,071,048	0						
		325	3,832,336	0						
		332	18,021,414	0						
		311	17,662,716	0						
		331	29,227,455	0						18,591
		321	2,500,000	0						
		342	4,000,000	0				0	0	1,389
	Sub-Total		160,039,998	4,668,478	54,622	40,860	70,459	147,461	111,948	2,615,542
12020702	KY MAJOR HIGHWAY	343	2,480,731	1,809,737	(65,157)	109,466	(71,891)	12,000	22,550	77,034
		343	1,137,500							
		343	950,000							
12300403	Owen County Main Extensions	343	2,304,937	1,968,937	77,784	(49,499)	41,501	240,000	(20,250)	45,999
	Owenton Sewer		131,250	0						
IP-1202-5	North Broadway Main Replacement	343	1,735,000	0	0	0	0	13,114	(4,825)	9,683
	North Upper Main Replacement	343	50,000	0						
IP-1202-11	Install 19,000' of 12" along I-75	343	30,000	0						
IP-1202-12	Install 16,000' of 12" Russell Cave Rd	343	60,000	0						
IP-1202-13	Install 14,700' of 12" & 3800' of 8' Greenwich Rd	343	50,000	0						
IP-1202-6	Install 34,000' of 16" along Carrick Pike	343	2,700,000	0	0	0	0	0	9,165	31,800
IP-1232-1	Owenton-Post Acquisition Phase 2	332	796,525	0	0	0	0	9,248	6,146	16,401
12020501	Ground Storage Tank	342	1,750,000	0						
12020701	KENTUCKY INCLINE CAR	390.3	1,181,960	56,893	11,116	(6,940)	15,668	(15,668)	36,910	45,743
12500503	Rockwell Village WW Pipe		399,750	0	0	0	0	0	0	0
12020202	LEX-Major Highway Relocations	343	3,614,358	3,614,316	42	0	0	0	0	0
	Carryovers from previous year	300	25,483	0	(78,300)	(17,512)	122,500	3,407	(5,744)	1,284
			0	0						
			195,887,339	25,890,700	291,765	-559,960	1,184,062	991,677	759,051	3,063,640

STRATEGIC CAPITAL EXPENDITURE PLAN PROGRAM

Unit	Project Description	Account	Jul	Aug	Sep	Oct	Nov	Dec	Total
12020204	Source of Supply Project Dev	300	32,275	186	81	81	336	308	230,990
12020402	Major Highway Relocations	343	0	4,136	4,136	4,136	4,136	4,136	268,377
12020505	Replace Trac-Vac System at	332	(341)	8,000	8,000	8,000	8,000	8,000	137,648
12020506	Sludge Handling Improvement	332	158	12,000	0	0	0	0	169,884
12020508	Kentucky Reliability Improvement	325	10,530	370	370	370	370	370	1,367,265
		323.2	22,553						33,100
12020602	Yarnallton Road Main Extension	343	2,040	59,092	59,342	59,592	59,842	60,092	300,000
12020607	New WTP On Pool 3 of Kentucky	300	(3,067,007)	3,254,107	1,331	445,000	95,000	195,000	1,263,973
		330							450,720
		320							76,000
		310.1	0	4,000					425,470
		340.12	(1,510,848)	45,740	150,000	150,000	150,000	150,000	862,445
		343	7,649,473	(304,999)	850,000	700,000	1,500,000	1,500,000	11,899,102
		316	20,793	3,343	5,000	5,000	5,000	5,000	44,136
		325	35,286	5,673	100,000	100,000	100,000	100,000	440,958
		332	347,563	117,037	100,000	300,000	300,000	300,000	1,464,600
		311	593,313	359,404	500,000	500,000	500,000	300,000	2,752,716
		331	2,499,195	1,908,856	1,500,000	1,000,000	1,000,000	1,500,000	9,426,642
		321			200,000	200,000	200,000	200,000	800,000
		342	94,560	397,288	350,000	350,000	350,000	150,000	1,693,236
			6,662,327	5,790,449	3,756,331	3,750,000	4,200,000	4,400,000	31,599,999
12020702	KY MAJOR HIGHWAY	343	(21,041)	133,317	133,317	133,317	133,317	74,765	670,994
		343							0
		343							0
12300403	Owen County Main Extensions	343	(1)	100	100	100	100	66	336,000
	Owenton Sewer								0
IP-1202-5	North Broadway Main Replacement	343	2,749	49,169	97,745	144,030	145,825	77,510	535,000
	North Upper Main Replacement	343							0
IP-1202-11	Install 19,000' of 12" along I-75	343							0
IP-1202-12	Install 16,000' if 12" Russell Cave Rd	343							0
IP-1202-13	Install 14,700' of 12" & 3800' of 8" Greenwich Rd	343							0
IP-1202-6	Install 34,000' of 16" along Carrick Pike	343		115,252	115,271	174,271	227,621	326,621	1,000,000
IP-1232-1	Owenton-Post Acquisition Phase 2	332	3,250	179,174	132,779	133,667	151,164	135,573	767,402
12020501	Ground Storage Tank	342							0
12020701	KENTUCKY INCLINE CAR	390.3	49,273	33,304	33,527	44,487	38,343	24,014	309,779
12500503	Rockwell Village WW Pipe		0	0	0	0	0	399,750	399,750
12020202	LEX-Major Highway Relocations	343	0						42
	Carryovers from previous year	300	(152)						25,483
									0
			6,763,620	6,384,549	4,340,999	4,452,052	4,969,054	5,511,205	38,151,713

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**STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM**

Unit	Project Description	Account	Jan	Feb	Mar	Apr	May	Jun	Jul
12020204	Source of Supply Project Dev	300	5,826	5,826	5,826	5,826	5,826	5,826	5,826
12020402	Major Highway Relocations	343							
12020505	Replace Trac-Vac System at	332							
12020506	Sludge Handling Improvement	332							
12020508	Kentucky Reliability Improvement	325							
		323.2							
12020602	Yarnallton Road Main Extension	343							
12020607	New WTP On Pool 3 of Kentucky	300	400,000	1,430,000	187,143	39,143	317,144	38,000	346,000
		330							
		320							
		310.1							
		340.12	150,000	150,000	150,000	50,000	30,000	25,000	25,000
		343	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,000,000
		316	50,000	50,000	50,000	50,000	50,000	100,000	100,000
		325	100,000	200,000	200,000	200,000	500,000	500,000	500,000
		332	300,000	300,000	300,000	500,000	500,000	500,000	500,000
		311	300,000	500,000	500,000	500,000	500,000	500,000	500,000
		331	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	500,000	500,000
		321	50,000	200,000	200,000	200,000	200,000	200,000	200,000
		342	150,000	150,000	150,000	150,000	300,000	300,000	300,000
		Sub-Total	5,500,000	6,980,000	5,737,143	5,689,143	6,397,144	5,163,000	4,971,000
12020702	KY MAJOR HIGHWAY	343							
		343	0	0	30,000	120,000	125,000	125,000	125,000
		343							
12300403	Owen County Main Extensions	343							
	Owenton Sewer	343							
IP-1202-5	North Broadway Main Replacement	343	125,000	150,000	175,000	200,000	200,000	165,046	184,954
	North Upper Main Replacement	343							
IP-1202-11	Install 19,000' of 12" along I-75	343							
IP-1202-12	Install 16,000' of 12" Russell Cave Rd	343							
IP-1202-13	Install 14,700' of 12" & 3800' of 8" Greenwich Rd	343							
IP-1202-6	Install 34,000' of 16" along Carrick Pike	343	372,838	392,624	393,650	298,303	242,585		
IP-1232-1	Owenton-Post Acquisition Phase 2	332	29,123						
12020501	Ground Storage Tank	342	42,814	25,000	55,056				
12020701	KENTUCKY INCLINE CAR	390.3					5,000	20,000	85,000
12500503	Rockwell Village WW Pipe								
12020202	LEX-Major Highway Relocations	343							
	Carryovers from previous year	300							
			6,075,601	7,553,450	6,396,675	6,313,272	6,975,555	5,478,872	5,371,780

**STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM**

Unit	Project Description	Account	2009											
			Aug	Sep	Oct	Nov	Dec	Total						
12020204	Source of Supply Project Dev	300	5,826	5,826	4,221	4,221	3,324	64,200						
12020402	Major Highway Relocations	343												0
12020505	Replace Trac-Vac System at	332												0
12020506	Sludge Handling Improvement	332						0						0
12020508	Kentucky Reliability Improvement	325						0						0
		323.2												0
12020602	Yarnallton Road Main Extension	343												0
12020607	New WTP On Pool 3 of Kentucky	300	174,489	162,000	309,596	385,000	287,000	4,075,515						0
		330												0
		320												0
		310.1												0
		340.12	24,511											604,511
		343	2,500,000	2,500,000	2,500,000	2,750,000	3,200,000	30,450,000						950,000
		316	100,000	100,000	100,000	100,000	100,000	100,000						3,300,000
		325	500,000	200,000	200,000	100,000	100,000	500,000						5,400,000
		332	500,000	500,000	500,000	500,000	500,000	500,000						5,600,000
		311	500,000	500,000	500,000	500,000	500,000	500,000						12,400,000
		331	1,000,000	1,000,000	500,000	900,000	500,000	500,000						1,700,000
		321	200,000	250,000										2,306,764
		342	150,000	300,000	356,764									66,786,790
			5,649,000	5,512,000	4,966,360	5,235,000	4,987,000							0
12020702	KY MAJOR HIGHWAY	343												
		343	125,000	125,000	125,000	125,000	112,500	1,137,500						0
		343												0
12300403	Owen County Main Extensions	343												0
	Owenton Sewer	343												0
IP-1202-5	North Broadway Main Replacement	343												1,200,000
	North Upper Main Replacement	343												0
IP-1202-11	Install 19,000' of 12" along I-75	343												0
IP-1202-12	Install 16,000' of 12" Russell Cave Rd	343												0
IP-1202-13	Install 14,700' of 12" & 3800' of 8" Greenwich Rd	343												0
IP-1202-6	Install 34,000' of 16" along Carrick Pike	343												1,700,000
IP-1232-1	Owenton-Post Acquisition Phase 2	332												29,123
12020501	Ground Storage Tank	342												122,870
12020701	KENTUCKY INCLINE CAR	390.3	162,000	171,288	185,000	125,000	62,000	815,288						0
12500503	Rockwell Village WW Pipe													0
12020202	LEX-Major Highway Relocations	343												0
	Carryovers from previous year	300												0
			5,941,826	5,814,114	5,280,581	5,489,221	5,164,824	71,855,770						0

**STRATEGIC CAPITAL EXPENDITURE PLAN
PROGRAM**

Unit	Project Description	Account	Jan	Feb	Mar	Apr	May	Jun	Jul
12020204	Source of Supply Project Dev	300	0	10,000					9,294
12020402	Major Highway Relocations	343							
12020505	Replace Trac-Vac System at	332							
12020506	Sludge Handling Improvement	332							
12020508	Kentucky Reliability Improvement	325							
		323-2							
12020602	Yarnallton Road Main Extension	343							
12020607	New WTP On Pool 3 of Kentucky	300	804,000	170,812	985,000	1,027,000	1,364,834	537,000	1,444,388
		330							
		320							
		310.1							
		340.12							
		343	3,000,000	2,200,000	3,000,000	2,000,000	450,898		
		316	50,000	26,912					
		325	50,000	41,378					
		332	500,000	500,000	1,300,000	1,300,000	1,056,814	2,500,000	2,000,000
		311	750,000	500,000	500,000	500,000	1,550,000	2,000,000	2,000,000
		331	500,000	750,000	750,000	1,000,000	1,500,000	1,500,000	500,813
		321							
		342							
		Sub-Total	5,654,000	4,189,102	6,535,000	5,827,000	5,922,546	6,537,000	5,945,201
12020702	KY MAJOR HIGHWAY	343							
		343							
		343							
12300403	Owen County Main Extensions	343							
	Owenton Sewer								
IP-1202-5	North Broadway Main Replacement	343							
	North Upper Main Replacement	343							
IP-1202-11	Install 19,000' of 12" along I-75	343							
IP-1202-12	Install 16,000' of 12" Russell Cave Rd	343							
IP-1202-13	Install 14,700' of 12" & 3800' of 8" Greenwich Rd	343							
IP-1202-6	Install 34,000' of 16" along Carrick Pike	343							
IP-1232-1	Owenton-Post Acquisition Phase 2	332							
12020501	Ground Storage Tank	342	20,000	50,000	300,000	300,000	300,000	300,000	130,000
12020701	KENTUCKY INCLINE CAR	390.3							
12500503	Rockwell Village WW Pipe								
12020202	LEX-Major Highway Relocations	343							
	Carryovers from previous year	300							
			5,674,000	4,249,102	6,835,000	6,127,000	6,222,546	6,837,000	6,084,495

**KENTUCKY-AMERICAN WATER COMPANY
CALCULATION OF AVERAGE RATE BASE ELEMENTS
UTILITY PLANT ACQUISITION ADJUSTMENT**

TEST YEAR: FOR THE TWELVE MONTHS ENDED: MAY 31, 2010

CASE NO: 2008-00427

Apr-2001	130,508.00	130,508.00
May-2001	(1,087.57)	129,420.43
Jun-2001	(1,087.57)	128,332.86
Jul-2001	(1,087.57)	127,245.29
Aug-2001	(1,087.57)	126,157.72
Sep-2001	(1,087.57)	125,070.15
Oct-2001	(1,087.57)	123,982.58
Nov-2001	(1,087.57)	122,895.01
Dec-2001	(1,087.57)	121,807.44
Jan-2002	(1,087.57)	120,719.87
Feb-2002	(1,087.57)	119,632.30
Mar-2002	(1,087.57)	118,544.73
Apr-2002	(1,087.57)	117,457.16
May-2002	(1,087.57)	116,369.59
Jun-2002	(1,087.57)	115,282.02
Jul-2002	(1,087.57)	114,194.45
Aug-2002	(1,087.57)	113,106.88
Sep-2002	(1,087.57)	112,019.31
Oct-2002	(1,087.57)	110,931.74
Nov-2002	(1,087.57)	109,844.17
Dec-2002	(1,087.57)	108,756.60
Jan-2003	(1,087.57)	107,669.03
Feb-2003	(1,087.57)	106,581.46
Mar-2003	(1,087.57)	105,493.89
Apr-2003	(1,087.57)	104,406.32
May-2003	(1,087.57)	103,318.75
Jun-2003	(1,087.57)	102,231.18
Jul-2003	(1,087.57)	101,143.61
Aug-2003	(1,087.57)	100,056.04
Sep-2003	(1,087.57)	98,968.47
Oct-2003	(1,087.57)	97,880.90
Nov-2003	(1,087.57)	96,793.33
Dec-2003	(1,087.57)	95,705.76
Jan-2004	(1,087.57)	94,618.19
Feb-2004	(1,087.57)	93,530.62
Mar-2004	(1,087.57)	92,443.05
Apr-2004	(1,087.57)	91,355.48
May-2004	(1,087.57)	90,267.91
Jun-2004	(1,087.57)	89,180.34
Jul-2004	(1,087.57)	88,092.77
Aug-2004	(1,087.57)	87,005.20
Sep-2004	(1,087.57)	85,917.63
Oct-2004	(1,087.57)	84,830.06
Nov-2004	(1,087.57)	83,742.49
Dec-2004	(1,087.57)	82,654.92
Jan-2005	(1,087.57)	81,567.35
Feb-2005	(1,087.57)	80,479.78
Mar-2005	(1,087.57)	79,392.21
Apr-2005	(1,087.57)	78,304.64
May-2005	(1,087.57)	77,217.07
Jun-2005	(1,087.57)	76,129.50
Jul-2005	(1,087.57)	75,041.93
Aug-2005	(1,087.57)	73,954.36
Sep-2005	(1,087.57)	72,866.79
Oct-2005	(1,087.57)	71,779.22
Nov-2005	(1,087.57)	70,691.65
Dec-2005	(1,087.57)	69,604.08
Jan-2006	(1,087.57)	68,516.51
Feb-2006	(1,087.57)	67,428.94
Mar-2006	(1,087.57)	66,341.37

Utility Plant Acquisition Adj. Bal.	\$	130,508
Amortization Period - Months		120
Monthly Amortization Exp.		(1,087.57)

Bal at end of Base Year	\$	29,364
Bal at end of Forecasted Year		11,963
Avg Balance for the Forecasted Test Year	\$	18,488

KENTUCKY-AMERICAN WATER COMPANY
CALCULATION OF AVERAGE RATE BASE ELEMENTS
UTILITY PLANT ACQUISITION ADJUSTMENT
TEST YEAR: FOR THE TWELVE MONTHS ENDED: MAY 31, 2010
CASE NO: 2008-00427

Apr-2006	(1,087.57)	65,253.80
May-2006	(1,087.57)	64,166.23
Jun-2006	(1,087.57)	63,078.66
Jul-2006	(1,087.57)	61,991.09
Aug-2006	(1,087.57)	60,903.52
Sep-2006	(1,087.57)	59,815.95
Oct-2006	(1,087.57)	58,728.38
Nov-2006	(1,087.57)	57,640.81
Dec-2006	(1,087.57)	56,553.24
Jan-2007	(1,087.57)	55,465.67
Feb-2007	(1,087.57)	54,378.10
Mar-2007	(1,087.57)	53,290.53
Apr-2007	(1,087.57)	52,202.96
May-2007	(1,087.57)	51,115.39
Jun-2007	(1,087.57)	50,027.82
Jul-2007	(1,087.57)	48,940.25
Aug-2007	(1,087.57)	47,852.68
Sep-2007	(1,087.57)	46,765.11
Oct-2007	(1,087.57)	45,677.54
Nov-2007	(1,087.57)	44,589.97
Dec-2007	(1,087.57)	43,502.40
Jan-2008	(1,087.57)	42,414.83
Feb-2008	(1,087.57)	41,327.26
Mar-2008	(1,087.57)	40,239.69
Apr-2008	(1,087.57)	39,152.12
May-2008	(1,087.57)	38,064.55
Jun-2008	(1,087.57)	36,976.98
Jul-2008	(1,087.57)	35,889.41
Aug-2008	(1,087.57)	34,801.84
Sep-2008	(1,087.57)	33,714.27
Oct-2008	(1,087.57)	32,626.70
Nov-2008	(1,087.57)	31,539.13
Dec-2008	(1,087.57)	30,451.56
Jan-2009	(1,087.57)	29,363.99
Feb-2009	(1,087.57)	28,276.42
Mar-2009	(1,087.57)	27,188.85
Apr-2009	(1,087.57)	26,101.28
May-2009	(1,087.57)	25,013.71
Jun-2009	(1,087.57)	23,926.14
Jul-2009	(1,087.57)	22,838.57
Aug-2009	(1,087.57)	21,751.00
Sep-2009	(1,087.57)	20,663.43
Oct-2009	(1,087.57)	19,575.86
Nov-2009	(1,087.57)	18,488.29
Dec-2009	(1,087.57)	17,400.72
Jan-2010	(1,087.57)	16,313.15
Feb-2010	(1,087.57)	15,225.58
Mar-2010	(1,087.57)	14,138.01
Apr-2010	(1,087.57)	13,050.44
May-2010	(1,087.57)	11,962.87

KENTUCKY AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
BASE YEAR: 2009
TEST YEAR: 2010
January 31, 2009
May 31, 2010
SEE COLUMN BW

Account	Month of Aug. 2008		Five Months Ended Jan. 2009		January 2009		Two Months Ended Mar. 2009		Balance March-2009		For the Month	
	Depr Exp	Retirements	Depr Exp	Retirements	Depr Exp	Retirements	Depr Exp	Retirements	Balance	Net Salvage/ (COR)	Depr Exp	Net Salvage/ (COR)
301000 INTANGIBLE PLANT												
302000 ORGANIZATION												
303000 FRANCHISE/CONSENTS												
304000 OTHER P/E INTANGIBLES	139	0	697	0	836	0	279	0	1,115	0	139	0
309000 OTHER P/E COMPREHENSIVE STUDIES	2,745	0	37,390	0	40,135	0	15,041	0	55,176	0	7,767	0
339000 TOTAL INTANGIBLES	2,884	0	38,087	0	40,971	0	15,320	0	56,291	0	7,906	0
303200 SOURCE OF SUPPLY AND PUMPING PLANT												
304000 LAND AND LAND RIGHTS - SS												
305000 STRUCTURES AND IMPROVEMENTS	32,818	0	33,293	0	72,765	0	13,317	0	86,082	0	6,659	0
306000 COLLECTING AND IMPOUNDING RESERVOIR	339,021	0	340,287	0	346,615	0	2,531	0	349,146	0	1,266	0
307000 LAKE, RIVER AND OTHER INTAKES	35,261	0	5,125	0	41,411	0	2,050	0	43,461	0	1,025	0
308000 WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0
309000 SUPPLY MAINS	1,028,963	0	38,970	0	1,075,127	0	15,568	0	1,090,715	0	7,794	0
304200 LAND AND LAND RIGHTS - PUMPING												
304300 STRUCTURES AND IMPROVEMENTS	1,684,206	0	44,277	0	1,737,339	0	17,711	0	1,755,050	0	8,855	0
310100 OTHER POWER PRODUCTION EQUIPMENT	303,321	0	10,425	0	315,630	0	4,170	0	320,000	0	2,085	0
311200 ELECTRIC PUMPING EQUIPMENT	4,878,201	0	159,341	1,565,400	3,272,393	0	63,736	0	3,336,129	0	31,868	0
311300 DIESEL PUMPING EQUIPMENT	331,743	0	7,456	0	340,690	0	2,982	0	343,672	0	1,491	0
311400 PUMP EQUIPMENT HYDRAULIC	249	0	6,378	0	10,251	0	3,350	0	13,601	0	1,676	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 8,633,183	\$ -	\$ 313,593	\$ 1,565,400	\$ 7,212,421	\$ -	\$ 125,435	\$ -	\$ 7,337,856	\$ -	\$ 62,719	\$ -
303400 WATER TREATMENT PLANT												
304300 LAND AND LAND RIGHTS												
304400 STRUCTURES AND IMPROVEMENTS	1,204,996	0	69,404	1,000,000	89,779	0	27,762	0	117,541	0	13,881	0
320100 WATER TREATMENT EQUIPMENT	13,966,458	0	287,063	0	14,309,390	0	114,825	0	14,424,215	0	57,413	0
320200 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 15,171,454	\$ 0	\$ 356,467	\$ 1,000,000	\$ 14,399,169	\$ -	\$ 142,587	\$ -	\$ 14,541,756	\$ -	\$ 71,294	\$ -
303500 TRANSMISSION AND DISTRIBUTION PLANT												
304000 LAND AND LAND RIGHTS												
304100 T&D STRUCTURES & IMP.	487,969	0	15,041	0	505,618	0	6,016	0	511,634	0	3,008	0
330100 DISTRIBUTION RESERVOIRS AND STANDPIF	3,056,864	713	119,597	3,216	3,194,904	(965)	47,839	0	3,242,743	0	23,919	0
331001 TRANSMISSION AND DISTRIBUTION MAINS	25,754,522	30,602	251,899	251,899	26,840,018	(50,380)	478,959	114,571	27,181,492	(22,914)	239,935	(19,435)
333000 SERVICES	14,713,264	6,350	521,751	41,957	15,232,032	(1,375)	209,737	16,196	15,406,138	(19,435)	105,065	(821)
334130 METERS	1,269,853	25,941	163,194	13,748	1,440,918	(1,375)	66,785	8,213	1,498,669	(821)	33,761	(274)
334200 METER INSTALLATIONS	4,036,506	38,014	191,876	4,583	4,260,373	(458)	76,915	2,737	4,334,277	(458)	38,499	(468)
335000 HYDRANTS	2,871,527	1,843	84,117	8,283	2,959,645	(2,071)	33,748	1,830	2,991,005	(468)	16,896	(468)
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 52,189,905	\$ 443,661	\$ 43,080	\$ 323,686	\$ 54,433,408	\$ -	\$ 919,959	\$ 143,547	\$ 55,165,958	\$ -	\$ 461,083	\$ -
GENERAL PLANT												
304600 OFFICE STRUCTURES AND IMPROVEMENTS	1,448,868	250	81,700	2,250	1,544,202	(113)	32,680	0	1,576,882	0	16,340	0
340100 OFFICE FURNITURE AND EQUIPMENT	8,195,121	8,140	304,947	53,566	8,489,370	0	124,203	3,836	8,609,737	0	62,634	0
341000 TRANSPORTATION EQUIPMENT	2,706,117	0	106,542	244,028	2,628,133	36,604	43,447	0	2,671,580	0	21,724	0
342000 STORES EQUIPMENT	30,428	146	732	732	31,306	0	283	0	31,589	0	146	0
343000 TOOLS, SHOP AND GARAGE EQUIPMENT	742,258	8,392	48,763	31,904	762,761	0	20,246	9,141	773,866	0	10,372	0
344000 LABORATORY EQUIPMENT	703,111	5,119	29,128	0	737,358	0	12,014	0	749,372	0	6,007	0
345000 POWER OPERATED EQUIPMENT	860,408	5,900	29,526	0	895,834	0	11,810	0	907,644	0	5,905	0
346000 COMMUNICATION EQUIPMENT	711,057	10,367	55,649	0	777,073	0	22,416	0	799,489	0	11,208	0
347000 MISCELLANEOUS EQUIPMENT	392,711	5,564	27,819	0	426,094	0	11,128	0	437,222	0	5,564	0
348000 OTHER TANGIBLE PROPERTY	314,260	640	3,202	0	318,102	0	1,281	0	319,383	0	640	0
TOTAL GENERAL	\$ 16,104,339	\$ 124,294	\$ 14,138	\$ 331,748	\$ 16,610,233	\$ -	\$ 279,518	\$ 12,977	\$ 16,876,774	\$ -	\$ 140,540	\$ -
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 92,098,881	\$ 707,942	\$ 57,218	\$ 3,220,834	\$ 92,696,202	\$ -	\$ 1,482,859	\$ 156,524	\$ 93,978,635	\$ -	\$ 743,542	\$ -

KENTUCKY AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
BASE YEAR: 2009
TEST YEAR: 2010
SEE COLUMN BW
January 31, 2009
May 31, 2010

	Balance July-2009	For the Month ended Aug 2009 Depr Exp	Retirements	Net Salvage/ (COR)	Balance August-2009	For the Month ended Sep 2009 Depr Exp	Retirements	Net Salvage/ (COR)	Balance September-2009	For the Month ended Oct 2009 Depr Exp	Retirements	Net Salvage/ (COR)	Balance October-2009	For the Month e Depr Exp
INTANGIBLE PLANT														
ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FRANCHISE/CONSENTS	1,671	139	0	0	1,810	0	0	0	1,949	139	0	0	2,088	139
OTHER P/E INTANGIBLES	87,643	8,104	0	0	95,747	8,379	0	0	104,126	8,955	0	0	113,081	8,955
TOTAL INTANGIBLES	\$ 89,314	\$ 8,243	\$ 0	\$ 0	\$ 97,557	\$ 8,518	\$ 0	\$ 0	\$ 106,075	\$ 9,094	\$ 0	\$ 0	\$ 115,169	\$ 9,094
SOURCE OF SUPPLY AND PUMPING PLANT														
LAND AND LAND RIGHTS - SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	112,718	6,659	0	0	119,377	6,659	0	0	126,036	6,659	0	0	132,695	6,659
COLLECTING AND IMPOUNDING RESERVOIR	354,210	1,266	0	0	355,476	1,266	0	0	356,742	1,266	0	0	358,008	1,266
LAKE, RIVER AND OTHER INTAKES	47,561	1,025	0	0	48,586	1,025	0	0	49,611	1,025	0	0	50,636	1,025
WELLS AND SPRINGS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUPPLY MAINS	1,121,891	7,794	0	0	1,129,685	7,794	0	0	1,137,479	7,794	0	0	1,145,273	7,794
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	1,790,470	8,855	0	0	1,799,325	8,855	0	0	1,808,180	8,855	0	0	1,817,035	8,855
OTHER POWER PRODUCTION EQUIPMENT	328,340	2,085	0	0	330,425	2,085	0	0	332,510	2,085	0	0	334,595	2,085
ELECTRIC PUMPING EQUIPMENT	3,463,601	31,868	0	0	3,495,469	31,868	0	0	3,527,337	31,868	0	0	3,559,205	31,868
DIESEL PUMPING EQUIPMENT	349,636	1,491	0	0	351,127	1,491	0	0	352,618	1,491	0	0	354,109	1,491
PUMP EQUIPMENT HYDRAULIC	20,305	1,676	0	0	21,981	1,676	0	0	23,657	1,676	0	0	25,333	1,676
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 7,588,732	\$ 62,719	\$ 0	\$ 0	\$ 7,651,451	\$ 62,719	\$ 0	\$ 0	\$ 7,714,170	\$ 62,719	\$ 0	\$ 0	\$ 7,776,889	\$ 62,719
WATER TREATMENT PLANT														
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	173,065	13,881	0	0	186,946	13,881	0	0	200,827	13,881	0	0	214,708	13,881
WATER TREATMENT EQUIPMENT	14,653,884	57,413	0	0	14,711,297	57,413	0	0	14,768,710	57,430	0	0	14,826,140	57,550
WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL WATER TREATMENT	\$ 14,826,949	\$ 71,294	\$ 0	\$ 0	\$ 14,898,243	\$ 71,294	\$ 0	\$ 0	\$ 14,989,537	\$ 71,311	\$ 0	\$ 0	\$ 15,040,948	\$ 71,431
TRANSMISSION AND DISTRIBUTION PLANT														
LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
T&D STRUCTURES & IMP.	523,866	3,008	0	0	526,874	3,008	0	0	529,882	3,008	0	0	532,890	3,008
DISTRIBUTION RESERVOIRS AND STANDPIL	3,338,419	23,919	0	0	3,362,338	23,919	0	0	3,386,257	23,919	0	0	3,410,176	23,919
TRANSMISSION AND DISTRIBUTION MAINS	27,661,268	248,833	74,761	(14,952)	27,820,388	249,540	67,486	(13,487)	27,988,945	250,506	66,636	(13,327)	28,159,488	251,127
SERVICES	15,648,957	106,639	21,941	(26,329)	15,707,326	107,107	33,840	(40,608)	15,793,985	107,928	23,875	(28,650)	15,795,388	108,388
METERS	1,615,378	35,224	6,481	(648)	1,643,473	35,753	6,984	(698)	1,671,544	36,311	11,448	(1,145)	1,698,262	37,136
METER INSTALLATIONS	4,481,406	38,654	2,160	(216)	4,517,684	38,712	2,328	(233)	4,553,835	38,770	3,816	(382)	4,588,407	38,857
HYDRANTS	3,044,959	17,060	5,400	(1,350)	3,055,269	17,098	9,780	(2,445)	3,060,142	17,189	0	0	3,077,331	17,207
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 56,314,053	\$ 473,337	\$ 110,743	\$ (43,485)	\$ 56,633,152	\$ 475,137	\$ 120,418	\$ (57,481)	\$ 56,930,390	\$ 477,631	\$ 105,775	\$ (43,504)	\$ 57,258,742	\$ 479,642
GENERAL PLANT														
OFFICE STRUCTURES AND IMPROVEMENTS	1,642,242	16,340	0	0	1,658,582	16,340	0	0	1,674,922	16,340	0	0	1,691,262	16,340
OFFICE FURNITURE AND EQUIPMENT	8,833,271	64,632	18,560	2,787	8,897,903	64,786	5,044	0	8,957,645	64,564	33,268	0	8,986,941	64,514
TRANSPORTATION EQUIPMENT	2,758,694	21,657	0	0	2,780,351	21,638	36,505	5,476	2,785,827	21,936	0	0	2,777,103	21,772
STORES EQUIPMENT	32,183	1,46	0	0	32,329	1,46	0	0	32,475	1,46	0	0	32,621	1,46
TOOLS, SHOP AND GARAGE EQUIPMENT	792,923	11,434	4,053	0	800,304	11,618	1,450	0	810,472	11,672	3,203	0	818,941	11,810
LABORATORY EQUIPMENT	774,278	6,382	0	0	780,660	6,622	0	0	787,282	6,708	0	0	793,990	6,897
POWER OPERATED EQUIPMENT	931,264	5,905	0	0	937,169	5,905	0	0	943,074	5,905	0	0	948,979	5,905
COMMUNICATION EQUIPMENT	346,000	11,370	0	0	357,370	11,473	0	0	368,843	11,510	0	0	380,353	11,592
MISCELLANEOUS EQUIPMENT	459,478	5,564	0	0	465,042	5,564	0	0	470,606	5,564	0	0	476,170	5,564
OTHER TANGIBLE PROPERTY	321,943	640	0	0	322,583	640	0	0	323,223	640	0	0	323,863	640
TOTAL GENERAL	\$ 17,390,975	\$ 144,070	\$ 22,633	\$ 2,787	\$ 17,515,199	\$ 144,732	\$ 42,999	\$ 5,476	\$ 17,622,408	\$ 144,965	\$ 36,471	\$ 0	\$ 17,730,922	\$ 145,180
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 96,210,023	\$ 759,663	\$ 133,376	\$ (40,708)	\$ 96,795,602	\$ 769,400	\$ 163,417	\$ (52,005)	\$ 97,342,580	\$ 765,740	\$ 142,246	\$ (43,504)	\$ 97,922,570	\$ 768,066

KENTUCKY AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
BASE YEAR: 2009
TEST YEAR: 2010

ACCOUNT	ended Nov 2009		Balance		For the Month ended Dec 2009		Balance		For the Month ended Jan 2010		Balance		For the Month ended Feb 2010		Net Salvage/ (COR)
	Net Salvage/ (COR)	Retirements	Net Salvage/ (COR)	Retirements	Depr Exp	Retirements	Net Salvage/ (COR)	Retirements	Depr Exp	Retirements	Net Salvage/ (COR)	Retirements	Depr Exp	Retirements	
SEE COLUMN BW															
INTANGIBLE PLANT															
ORGANIZATION															
FRANCHISE/CONSENTS															
OTHER P/E INTANGIBLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER P/E COMPREHENSIVE STUDIES	0	2,227	0	139	0	139	0	2,366	0	139	0	2,505	139	0	0
TOTAL INTANGIBLES	0	122,036	0	9,314	0	9,973	0	131,350	0	9,973	0	141,323	9,973	0	0
	\$	\$ -	\$ -	\$ 9,453	\$ -	\$ 10,112	\$ -	\$ 133,716	\$ -	\$ 10,112	\$ -	\$ 143,828	\$ 10,112	\$ -	\$ -
SOURCE OF SUPPLY AND PUMPING PLANT															
LAND AND LAND RIGHTS - SS															
STRUCTURES AND IMPROVEMENTS															
COLLECTING AND IMPOUNDING RESERVOIR	0	139,354	0	9,363	51,620	9,363	94,516	0	9,363	0	0	103,879	9,363	0	0
LAKE RIVER AND OTHER INTAKES	0	359,274	0	1,266	0	360,540	0	0	0	0	0	361,806	1,266	0	0
WELLS AND SPRINGS	0	51,661	0	1,025	0	52,686	0	0	0	0	0	53,711	1,025	0	0
SUPPLY MAINS	0	1,153,067	0	7,794	0	1,160,861	0	0	0	0	0	1,168,655	7,794	0	0
LAND AND LAND RIGHTS - PUMPING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STRUCTURES AND IMPROVEMENTS	0	1,835,880	0	8,855	0	1,834,745	0	0	0	0	0	1,843,600	8,855	0	0
OTHER POWER PRODUCTION EQUIPMENT	0	336,680	0	2,085	0	338,765	0	0	0	0	0	340,850	2,085	0	0
ELECTRIC PUMPING EQUIPMENT	0	3,591,073	0	31,868	0	3,622,941	0	0	0	0	0	3,654,809	31,868	0	0
DIESEL PUMPING EQUIPMENT	0	355,600	0	1,491	0	357,091	0	0	0	0	0	358,582	1,491	0	0
PUMP EQUIPMENT HYDRAULIC	0	27,009	0	1,676	0	28,685	0	0	0	0	0	30,361	1,676	0	0
TOTAL SOURCE OF SUPPLY & PUMPING	\$	\$ -	\$ -	\$ 7,839,608	\$ 51,620	\$ 65,423	\$ 7,850,830	\$ -	\$ 65,423	\$ -	\$ 7,916,253	\$ 65,423	\$ -	\$ -	\$ -
WATER TREATMENT PLANT															
LAND AND LAND RIGHTS															
STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EQUIPMENT	0	228,589	0	13,881	0	242,470	0	0	0	0	0	256,351	13,881	0	0
WATER TREATMENT - GAC	0	14,883,690	0	57,550	0	14,941,240	0	0	0	0	0	14,998,818	57,578	0	0
TOTAL WATER TREATMENT	\$	\$ -	\$ -	\$ 15,112,279	\$ 71,431	\$ 15,183,710	\$ -	\$ -	\$ 71,459	\$ -	\$ 15,255,169	\$ 71,459	\$ -	\$ -	\$ -
TRANSMISSION AND DISTRIBUTION PLANT															
LAND AND LAND RIGHTS															
T&D STRUCTURES & IMP.	0	0	0	3,008	0	538,706	0	0	0	0	0	541,714	3,008	0	0
DISTRIBUTION RESERVOIRS AND STANDPIT	0	3,434,095	0	23,919	0	3,458,014	0	0	0	0	0	3,481,933	23,919	0	0
TRANSMISSION AND DISTRIBUTION MAINS	64,769	(12,954)	0	253,496	70,805	28,501,422	(14,161)	20,000	20,000	20,000	(4,000)	28,732,539	253,496	21,560	(4,312)
SERVICES	24,070	(28,884)	0	108,756	64,360	15,817,986	(77,232)	14,391	14,391	14,391	(17,269)	15,896,344	108,756	15,281	(18,337)
METERS	14,498	(1,450)	0	37,845	19,775	1,732,542	(1,978)	3,230	3,230	3,230	(323)	1,768,206	39,217	4,218	(42)
METER INSTALLATIONS	4,833	(483)	0	38,928	6,592	4,653,625	(659)	1,077	1,077	1,077	(108)	4,691,524	39,117	4,406	(141)
HYDRANTS	1,800	(450)	0	17,238	0	3,109,526	0	0	0	0	0	3,126,797	17,278	1,750	(438)
TOTAL TRANSMISSION AND DISTRIBUTION	\$	\$ 109,970	\$ (44,221)	\$ 57,584,193	\$ 483,190	\$ 161,532	\$ (94,030)	\$ 57,811,821	\$ 487,634	\$ 38,698	\$ (21,700)	\$ 58,239,057	\$ 483,668	\$ 44,215	\$ (23,650)
GENERAL PLANT															
OFFICE STRUCTURES AND IMPROVEMENTS	0	1,707,602	0	16,336	2,500	1,721,313	(125)	0	0	0	0	1,737,686	16,363	0	0
OFFICE FURNITURE AND EQUIPMENT	7,451	9,046,004	0	64,273	41,459	9,068,818	0	0	0	0	0	9,133,448	64,700	666	0
TRANSPORTATION EQUIPMENT	31,756	2,771,882	4,763	21,390	197,042	2,625,776	29,556	0	0	0	0	2,646,961	23,165	0	0
STORES EQUIPMENT	0	32,767	0	146	0	32,913	0	0	0	0	0	33,059	146	0	0
TOOLS, SHOP AND GARAGE EQUIPMENT	2,898	827,853	0	11,895	10,991	828,757	0	1,807	1,807	1,807	0	839,355	12,473	3,756	0
LABORATORY EQUIPMENT	0	800,887	0	7,069	0	807,956	0	0	0	0	0	815,675	7,996	0	0
POWER OPERATED EQUIPMENT	0	954,884	0	5,905	0	960,789	0	0	0	0	0	966,694	5,905	0	0
COMMUNICATION EQUIPMENT	0	890,644	0	11,666	0	902,310	0	0	0	0	0	914,256	11,979	0	0
MISCELLANEOUS EQUIPMENT	0	481,734	0	5,564	0	487,298	0	0	0	0	0	492,862	5,564	0	0
OTHER TANGIBLE PROPERTY	0	324,503	0	640	0	325,143	0	0	0	0	0	325,783	640	0	0
TOTAL GENERAL	\$	\$ 42,105	\$ 4,763	\$ 17,838,760	\$ 144,874	\$ 17,761,073	\$ 29,431	\$ 18,077	\$ 18,077	\$ 40,505	\$ (21,700)	\$ 17,907,759	\$ 148,741	\$ 4,422	\$ -
TOTAL ACCUM. DEPRECIATION RESERVE	\$	\$ 152,075	\$ (39,458)	\$ 98,499,103	\$ 774,371	\$ 98,741,150	\$ (67,180)	\$ 98,741,150	\$ 783,121	\$ 40,505	\$ (21,700)	\$ 99,462,066	\$ 784,403	\$ 48,637	\$ (23,650)

KENTUCKY AMERICAN WATER COMPANY
 ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
 BASE YEAR: January 31, 2009
 TEST YEAR: May 31, 2010

SEE COLUMN BW

	Balance February 2010	For the Month ended Mar 2010 Depr Exp	Retirements	Net Salvage/ (COR)	Balance March 2010	For the Month ended Apr 2010 Depr Exp	Retirements	Net Salvage/ (COR)	Balance April 2010	For the Month ended May 2010 Depr Exp	Retirements	Net Salvage/ (COR)	Balance May 2010	Average Balance
301000														
302000														
339100	2,644	139	0	2,783	0	139	0	2,922	0	139	0	3,061	3,061	2,227
339600	151,296	10,001	0	161,297	10,166	0	0	171,463	0	10,204	0	181,667	181,667	123,883
TOTAL INTANGIBLES	\$ 153,940	\$ 10,140	\$ -	\$ 164,080	\$ 10,305	\$ -	\$ -	\$ 174,385	\$ -	\$ 10,343	\$ -	\$ -	\$ 184,728	\$ 126,110
SOURCE OF SUPPLY AND PUMPING PLANT														
303200														
304100	113,242	9,363	0	122,605	9,363	0	0	131,968	0	9,363	0	0	141,331	118,706
305000	363,072	1,266	0	364,338	1,266	0	0	365,604	0	1,266	0	0	366,870	359,274
306000	54,736	1,025	0	55,761	1,025	0	0	56,786	0	1,025	0	0	57,811	51,661
307000														
308000	1,176,449	7,794	0	1,184,243	7,794	0	0	1,192,037	0	7,794	0	0	1,199,831	1,153,067
309000														
303200	1,852,465	8,855	0	1,861,310	8,855	0	0	1,870,165	0	8,855	0	0	1,879,020	1,825,890
310100	342,935	2,085	0	345,020	2,085	0	0	347,105	0	2,085	0	0	349,190	336,660
311200	3,686,677	31,868	0	3,718,545	31,868	0	0	3,750,413	0	31,868	0	0	3,782,281	3,591,073
311300	360,073	1,491	0	361,564	1,491	0	0	363,055	0	1,491	0	0	364,546	365,600
311400	32,037	1,676	0	33,713	1,676	0	0	35,389	0	1,676	0	0	37,065	27,009
TOTAL SOURCE OF SUPPLY & PUMPING	\$ 7,981,676	\$ 65,423	\$ -	\$ 8,047,099	\$ 65,423	\$ -	\$ -	\$ 8,112,522	\$ -	\$ 65,423	\$ -	\$ -	\$ 8,177,945	\$ 7,818,960
WATER TREATMENT PLANT														
303400														
304300	270,232	13,881	0	284,113	13,881	0	0	297,994	0	13,881	0	0	311,875	228,589
320100	15,056,396	57,578	0	15,113,974	57,578	0	0	15,171,552	0	57,578	0	0	15,229,130	14,863,871
320200														
TOTAL WATER TREATMENT	\$ 15,326,628	\$ 71,459	\$ -	\$ 15,398,087	\$ 71,459	\$ -	\$ -	\$ 15,469,546	\$ -	\$ 71,459	\$ -	\$ -	\$ 15,541,005	\$ 15,112,466
TRANSMISSION AND DISTRIBUTION PLANT														
303500														
304000	544,722	3,008	0	547,730	3,008	0	0	550,738	0	3,008	0	0	553,746	535,698
330100	3,505,852	23,919	0	3,529,771	23,919	0	0	3,553,690	0	23,919	0	0	3,577,609	3,434,095
331001	28,962,263	256,418	22,011	29,192,268	256,964	34,889	(6,978)	29,407,365	38,308	257,519	38,308	(7,662)	29,616,914	28,410,072
333000	15,972,951	110,560	2,072	16,078,953	110,755	13,009	(15,611)	16,161,098	18,847	110,930	18,847	(22,616)	16,230,555	15,849,325
334130	1,803,091	39,996	4,816	1,837,789	40,382	1,046	(105)	1,877,020	9,348	40,511	9,348	(935)	1,907,248	1,723,307
334200	4,729,094	39,169	1,605	4,766,497	39,213	349	(35)	4,805,326	3,116	39,223	3,116	(312)	4,841,121	4,623,148
335000	3,141,887	17,324	385	3,158,730	17,348	35	(9)	3,176,034	3,045	17,356	3,045	(761)	3,189,584	3,098,766
TOTAL TRANSMISSION AND DISTRIBUTION	\$ 58,659,860	\$ 490,394	\$ 30,889	\$ 59,111,738	\$ 491,589	\$ 49,328	\$ (22,738)	\$ 59,531,261	\$ 72,664	\$ 492,466	\$ 72,664	\$ (32,286)	\$ 59,918,777	\$ 57,674,411
GENERAL PLANT														
304600	1,754,019	16,353	0	1,770,372	16,353	0	0	1,786,725	0	16,353	0	0	1,803,078	1,706,404
340100	9,197,482	64,759	3,095	9,255,146	64,833	3,666	0	9,320,313	13,321	64,835	13,321	0	9,371,827	9,043,826
342000	2,672,146	23,241	0	2,695,387	23,241	0	0	2,718,628	0	23,241	0	0	2,741,869	2,721,689
342000	33,205	146	0	33,351	146	0	0	33,497	0	146	0	0	33,643	32,767
343000	848,072	12,632	4,000	866,704	12,794	5,565	0	883,933	13,021	13,021	7,580	0	899,374	824,937
344000	823,471	7,912	0	831,383	7,912	0	0	839,295	7,944	7,944	0	0	847,239	802,393
345000	972,599	5,905	0	978,504	5,905	0	0	984,409	5,905	5,905	0	0	990,314	954,884
346100	926,235	12,029	0	938,264	12,029	0	0	950,293	12,043	12,043	0	0	962,336	891,233
347000	498,426	5,564	0	503,990	5,564	0	0	509,554	5,564	5,564	0	0	515,118	481,734
348000	326,423	640	0	327,063	640	0	0	327,703	640	640	0	0	328,343	324,503
TOTAL GENERAL	\$ 18,052,078	\$ 149,181	\$ 7,095	\$ 18,194,164	\$ 149,417	\$ 9,231	\$ -	\$ 18,334,350	\$ 20,901	\$ 149,692	\$ 20,901	\$ -	\$ 18,463,141	\$ 17,784,530
TOTAL ACCUM. DEPRECIATION RESERVE	\$ 100,174,182	\$ 786,597	\$ 37,984	\$ 100,915,168	\$ 788,193	\$ 58,559	\$ (22,738)	\$ 101,622,064	\$ 789,383	\$ 789,383	\$ 93,565	\$ (32,286)	\$ 102,285,996	\$ 98,516,471

KENTUCKY AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
BASE YEAR: January 31, 2009
TEST YEAR: May 31, 2010

Approved in Case No. 2007-00143

SEE COLUMN BW		Current Net Salvage	Proposed Net Salvage
301000	ORGANIZATION	0.00%	0.00%
302000	FRANCHISE/CONSENTS	0.00%	0.00%
339100	OTHE P/E INTANGIBLES	0.00%	0.00%
339600	OTHER P/E COMPREHENSIVE STUDIES	0.00%	0.00%
	TOTAL INTANGIBLES		
	SOURCE OF SUPPLY AND PUMPING PLANT		
303200	LAND AND LAND RIGHTS - SS	0.00%	0.00%
304100	STRUCTURES AND IMPROVEMENTS	-5.00%	-5.00%
305000	COLLECTING AND IMPOUNDING RESERVOI	0.00%	0.00%
306000	LAKE, RIVER AND OTHER INTAKES	0.00%	0.00%
307000	WELLS AND SPRINGS	0.00%	0.00%
309000	SUPPLY MAINS	-10.00%	-10.00%
303300	LAND AND LAND RIGHTS - PUMPING	0.00%	0.00%
304200	STRUCTURES AND IMPROVEMENTS	-20.00%	-20.00%
310100	OTHER POWER PRODUCTION EQUIPMENT	0.00%	0.00%
311200	ELECTRIC PUMPING EQUIPMENT	-15.00%	-15.00%
311300	DIESEL PUMPING EQUIPMENT	-15.00%	-15.00%
311400	PUMP EQUIPMENT HYDRAULIC	-15.00%	-15.00%
	TOTAL SOURCE OF SUPPLY & PUMPING		
	WATER TREATMENT PLANT		
303400	LAND AND LAND RIGHTS	0.00%	0.00%
304300	STRUCTURES AND IMPROVEMENTS	-20.00%	-20.00%
320100	WATER TREATMENT EQUIPMENT	-15.00%	-15.00%
320200	WATER TREATMENT - GAC	0.00%	0.00%
	TOTAL WATER TREATMENT		
	TRANSMISSION AND DISTRIBUTION PLANT		
303500	LAND AND LAND RIGHTS	0.00%	0.00%
304400	T&D STRUCTURES & IMP.	0.00%	0.00%
330100	DISTRIBUTION RESERVOIRS AND STANDPII	-30.00%	-30.00%
331001	TRANSMISSION AND DISTRIBUTION MAINS	-20.00%	-20.00%
333000	SERVICES	-120.00%	-120.00%
334130	METERS	-10.00%	-10.00%
334200	METER INSTALLATIONS	-10.00%	-10.00%
335000	HYDRANTS	-25.00%	-25.00%
	TOTAL TRANSMISSION AND DISTRIBUTION		
	GENERAL PLANT		
304600	OFFICE STRUCTURES AND IMPROVEMENT:	-5.00%	-5.00%
340100	OFFICE FURNITURE AND EQUIPMENT	0.00%	0.00%
341100	TRANSPORTATION EQUIPMENT	15.00%	15.00%
342000	STORES EQUIPMENT	0.00%	0.00%
343000	TOOLS, SHOP AND GARAGE EQUIPMENT	0.00%	0.00%
344000	LABORATORY EQUIPMENT	0.00%	0.00%
345000	POWER OPERATED EQUIPMENT	0.00%	0.00%
346100	COMMUNICATION EQUIPMENT	25.00%	25.00%
347000	MISCELLANEOUS EQUIPMENT	0.00%	0.00%
348000	OTHER TANGIBLE PROPERTY	0.00%	0.00%

KENTUCKY-AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
DEPRECIATION EXPENSE
CALCULATED AT CELL LOCATION BW222

	Depr August-2008	Sept-08 - Jan 2009	Depr Feb - Mar 2009	Month of April-2009	Month of May-2009	Month of June-2009	Month of July-2009	Month of August-2009	Month of September-2009	Month of October-2009	Month of November-2009
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	139	687	279	139	139	139	139	139	139	139	0
303000 OTHER PIE INTANGIBLES	2,745	37,390	15,041	7,767	7,625	7,920	8,104	8,379	8,955	8,955	139
303020 LAND AND LAND RIGHTS - SS	0	0	0	0	0	0	0	0	0	0	0
304100 STRUCTURES & IMPROVEMENTS SS	6,654	33,293	13,317	6,659	6,659	6,659	6,659	6,659	6,659	6,659	6,659
305000 COLL & IMPOUNDING RESERV	1,266	6,328	2,531	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
306000 LAKE, RIVER, & OTHER INTAKES	1,025	5,125	2,050	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025
307000 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0	0	0
308000 SUPPLY MAINS	7,794	38,970	15,588	7,794	7,794	7,794	7,794	7,794	7,794	7,794	7,794
309000 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0
309300 PUMPING STRUCTURES & IMPROVEMENTS	8,855	44,277	17,711	8,855	8,855	8,855	8,855	8,855	8,855	8,855	8,855
304200 POWER GENERATION EQUIPMENT	2,084	10,425	4,170	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085
310000 OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0	0	0
311200 DIESEL PUMPING EQUIPMENT	35,061	159,341	63,736	31,868	31,868	31,868	31,868	31,868	31,868	31,868	31,868
311300 ELECTRIC PUMPING EQUIPMENT	1,491	7,456	2,982	1,491	1,491	1,491	1,491	1,491	1,491	1,491	1,491
311400 PUMP EQUIPMENT HYDRAULIC	16	81	32	16	16	16	16	16	16	16	16
311500 OTHER PUMPING EQUIPMENT	1,557	7,783	3,113	1,557	1,557	1,557	1,557	1,557	1,557	1,557	1,557
311520 PUMPING EQUIPMENT SS	51	513	205	103	103	103	103	103	103	103	103
311540 PUMPING EQUIPMENT TD	0	0	0	0	0	0	0	0	0	0	0
304300 WT STRUCTURES & IMP	15,379	68,404	27,762	13,881	13,881	13,881	13,881	13,881	13,881	13,881	13,881
320100 WATER TREATMENT EQUIPMENT	55,869	287,063	114,825	57,413	57,413	57,413	57,413	57,413	57,413	57,430	57,550
320200 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0	0	0
303500 LAND AND LAND RIGHT TD	0	0	0	0	0	0	0	0	0	0	0
303550 T & D STRUCTURES & IMP	3,008	15,041	6,016	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008
330000 DIST RES & STANDPIPES	3,076	15,392	6,157	3,078	3,078	3,078	3,078	3,078	3,078	3,078	3,078
330100 Elevated Tanks & Standpipes	20,675	104,205	41,682	20,841	20,841	20,841	20,841	20,841	20,841	20,841	20,841
330200 GROUND LEVEL FACILITIES	0	0	0	0	0	0	0	0	0	0	0
331001 T & D MAINS	233,096	1,191,401	478,959	239,935	240,395	245,107	248,459	249,540	250,506	251,127	251,127
333000 SERVICES	103,292	521,751	209,737	105,623	105,232	105,232	106,639	107,928	108,388	108,388	108,388
334100 METERS	245	1,225	490	245	245	245	245	245	245	245	245
334110 METERS - BRONZE CASE	3,826	40,990	16,643	8,381	8,404	8,487	8,568	8,624	8,605	8,624	8,942
334120 METERS - PLASTIC CASE	3,452	17,085	6,799	3,397	3,377	3,377	3,352	3,337	3,320	3,293	3,258
334130 METERS - OTHER	18,418	103,884	42,853	21,738	22,296	22,296	23,018	23,477	23,968	24,691	24,691
334200 METER INSTALLATIONS	38,014	191,876	76,915	38,499	38,510	38,561	38,653	38,770	38,854	38,957	38,957
335000 HYDRANTS	16,559	84,117	33,748	16,895	16,905	16,953	17,039	17,080	17,098	17,189	17,207
304500 OFFICE STRUCTURES-AG	549	3,083	1,233	617	617	617	617	617	617	617	617
304600 OFFICE STRUCTURES	6,906	34,586	13,839	6,919	6,919	6,919	6,919	6,919	6,919	6,919	6,919
304700 STORES, SHOP & GAR STRUCT	1,978	9,891	3,956	1,978	1,978	1,978	1,978	1,978	1,978	1,978	1,978
304800 MISC STRUCTURES	6,827	34,130	13,652	6,826	6,826	6,826	6,826	6,826	6,826	6,826	6,826
340100 OFFICE FURNITURE	4,585	71,947	31,048	16,054	16,571	17,070	17,599	17,942	18,129	18,129	18,129
340210 MAINFRAME COMP & PERIPH EQPT	467	2,141	857	428	428	428	428	428	396	179	179
340220 PERSONAL COMP & PERIPH EQPT	6,653	34,274	13,663	6,881	6,767	6,846	6,881	6,945	6,944	6,889	6,889
340230 COMPUTERS & PERPH OTHER	3,066	15,332	6,133	3,066	3,066	3,066	3,066	3,066	3,066	3,066	3,066
340300 MAINFRAME SOFTWARE	26,055	130,344	52,138	26,069	26,069	26,069	26,069	26,069	26,069	26,069	26,069
340320 PERSONAL COMP SOFTWARE	0	0	0	0	0	0	0	0	0	0	0
340330 OTHER SOFTWARE	9,553	47,764	19,106	9,553	9,553	9,553	9,553	9,553	9,553	9,553	9,553
340500 OTHER OFFICE EQUIPMENT	629	3,145	1,258	629	629	629	629	629	629	629	629
341100 TRANS EQUIP - LIGHT TRUCKS	11,292	54,864	21,976	10,988	10,988	10,988	10,921	11,099	11,099	11,099	10,935
341200 TRANS EQUIP - HEAVY TRUCKS	5,811	29,769	11,907	5,954	5,954	5,954	5,954	5,757	5,757	5,757	5,757
341300 TRANS EQUIP - CARS	2,592	15,229	6,082	3,046	3,046	3,046	3,046	3,046	3,046	3,046	3,046
341400 OTHER TRANS EQUIP	1,203	8,680	3,472	1,736	1,736	1,736	1,736	1,736	2,034	2,034	2,034
342000 STORES EQUIPMENT	146	732	293	146	146	146	146	146	146	146	146
343000 TOOLS, SHOP, & GARRAGE EQUIP	8,392	48,763	20,246	10,372	10,223	10,844	11,327	11,434	11,616	11,810	11,810
344000 LABORATORY EQUIPMENT	5,119	28,128	12,014	6,007	6,038	6,153	6,301	6,622	6,708	6,897	6,897
345000 POWER OPERATED EQUIPMENT	5,900	29,526	11,810	5,905	5,905	5,905	5,905	5,905	5,905	5,905	5,905
346100 COMMUNICATION EQUIPMENT	10,367	54,174	21,669	10,835	10,835	10,835	10,835	10,835	10,835	10,835	10,835
346200 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
346300 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0
346190 COMMUNICATION EQUIPMENT	0	1,475	747	373	386	436	500	535	638	675	757
347000 MISC EQUIPMENT	5,564	27,819	11,128	5,564	5,564	5,564	5,564	5,564	5,564	5,564	5,564
348000 OTHER TANGIBLE PROPERTY	640	3,202	1,281	640	640	640	640	640	640	640	640
	707,942	3,886,132	1,482,859	743,542	745,219	751,912	758,023	759,663	762,400	765,740	768,066

KENTUCKY-AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
DEPRECIATION EXPENSE
CALCULATED AT CELL LOCATION BM222

	Month of December-2009	Month of January-2010	Month of February-2010	Month of March-2010	Month of April-2010	Month of May-2010	Forecasted Test Period	Amount of CIAC	Forecasted Net Depreciation
301000 ORGANIZATION	0	0	0	0	0	0	0	0	0
302000 FRANCHISE/CONSENTS	139	139	139	139	139	139	1,668	0	1,668
339100 OTHER PIE INTANGIBLES	9,314	9,973	9,973	10,001	10,166	10,204	109,976	0	109,976
303200 LAND AND LAND RIGHTS STUDIES	0	0	0	0	0	0	0	0	0
304100 STRUCTURES & IMPROVEMENTS SS	9,363	9,363	9,363	9,363	9,363	9,363	96,132	0	96,132
306000 LAKE & IMPOUNDING RESERV	1,266	1,266	1,266	1,266	1,266	1,266	15,192	0	15,192
306000 LAKE, RIVER, & OTHER INTAKES	1,025	1,025	1,025	1,025	1,025	1,025	12,300	0	12,300
307000 WELLS & SPRINGS	0	0	0	0	0	0	0	0	0
309000 SUPPLY MAINS	7,794	7,794	7,794	7,794	7,794	7,794	93,528	0	93,528
303300 PUMPING LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0
304200 PUMPING STRUCTURES & IMPROVEMENTS	8,855	8,855	8,855	8,855	8,855	8,855	106,260	0	106,260
310000 POWER GENERATION EQUIPMENT	2,085	2,085	2,085	2,085	2,085	2,085	25,020	0	25,020
310100 OTHER POWER PROD EQPT	0	0	0	0	0	0	0	0	0
311200 ELECTRIC PUMPING EQUIPMENT	31,868	31,868	31,868	31,868	31,868	31,868	382,416	0	382,416
311300 DIESEL PUMPING EQUIPMENT	1,491	1,491	1,491	1,491	1,491	1,491	17,892	0	17,892
311400 PUMP EQUIPMENT HYDRAULIC	16	16	16	16	16	16	192	0	192
311500 OTHER PUMPING EQUIPMENT	1,557	1,557	1,557	1,557	1,557	1,557	18,684	0	18,684
311620 PUMPING EQUIPMENT SS	103	103	103	103	103	103	1,236	0	1,236
311540 PUMPING EQUIPMENT TD	0	0	0	0	0	0	0	0	0
304300 WT STRUCTURES & IMP	13,881	13,881	13,881	13,881	13,881	13,881	166,572	0	166,572
320100 WATER TREATMENT EQUIPMENT	57,550	57,578	57,578	57,578	57,578	57,578	690,072	0	690,072
320200 WATER TREATMENT - GAC	0	0	0	0	0	0	0	0	0
303500 LAND AND LAND RIGHT TD	0	0	0	0	0	0	0	0	0
304400 T & D STRUCTURES & IMP	3,008	3,008	3,008	3,008	3,008	3,008	36,096	0	36,096
330000 DIST RES & STANDPIPES	3,078	3,078	3,078	3,078	3,078	3,078	36,936	0	36,936
330100 Elevated Tanks & Standpipes	20,841	20,841	20,841	20,841	20,841	20,841	250,092	0	250,092
330200 GROUND LEVEL FACILITIES	0	0	0	0	0	0	0	0	0
331001 T & D MAINS	253,496	255,117	255,596	256,418	256,964	257,519	3,028,682	567,685	2,460,997
333000 SERVICES	108,756	110,018	110,225	110,560	110,755	110,930	1,303,181	733,989	569,192
334100 METERS	245	245	245	245	245	245	2,940	0	2,940
334110 METERS - BRONZE CASE	9,063	9,263	9,334	9,473	9,473	9,497	108,218	0	108,218
334120 METERS - PLASTIC CASE	3,211	3,203	3,193	3,182	3,179	3,157	39,037	15,403	23,634
334130 METERS - OTHER	25,326	26,486	26,753	27,158	27,485	27,612	301,097	0	301,097
334200 METER INSTALLATIONS	38,928	39,084	39,117	39,169	39,213	39,223	468,921	0	468,921
335000 HYDRANTS	17,238	17,271	17,278	17,324	17,348	17,356	206,361	31,109	175,252
304500 OFFICE STRUCTURES-AG	617	617	617	617	617	617	7,404	0	7,404
304600 STORES, SHOP & GAR STRUCT	6,915	6,932	6,932	6,932	6,932	6,932	83,089	0	83,089
304700 MISC STRUCTURES	1,978	1,978	1,978	1,978	1,978	1,978	23,736	0	23,736
304800 OFFICE FURNITURE	6,826	6,826	6,826	6,826	6,826	6,826	81,912	0	81,912
340100 MAINFRAME COMP & PERIPH EQPT	18,129	18,129	18,204	18,281	18,351	18,420	216,512	0	216,512
340210 PERSONAL COMP & PERIPH EQPT	127	127	127	127	127	127	2,800	0	2,800
340220 COMPUTERS & PERPH OTHER	6,700	7,057	7,052	7,034	7,038	6,871	83,296	0	83,296
340230 MAINFRAME SOFTWARE	3,066	3,066	3,066	3,066	3,066	3,066	36,792	0	36,792
340300 PERSONAL COMP SOFTWARE	26,069	26,069	26,069	26,069	26,069	26,069	312,828	0	312,828
340320 OTHER SOFTWARE	9,553	9,553	9,553	9,553	9,553	9,553	114,636	0	114,636
340500 TRANS EQUIP - LIGHT TRUCKS	629	629	629	629	629	629	7,548	0	7,548
341100 TRANS EQUIP - HEAVY TRUCKS	10,005	10,553	10,553	10,609	10,609	10,609	129,019	0	129,019
341300 TRANS EQUIP - CARS	3,500	3,954	3,954	3,954	3,954	3,954	69,645	0	69,645
341400 STORES EQUIPMENT	2,348	2,881	2,881	2,881	2,881	2,881	41,546	0	41,546
342000 TOOLS, SHOP, & GARAGE EQUIP	146	146	146	146	146	146	1,752	0	1,752
343000 LABORATORY EQUIPMENT	11,895	12,405	12,473	12,632	12,794	13,021	143,925	0	143,925
344000 POWER OPERATED EQUIPMENT	7,069	7,719	7,796	7,912	7,912	7,912	85,415	0	85,415
345000 COMMUNICATION EQUIPMENT	5,905	5,905	5,905	5,905	5,905	5,905	70,860	0	70,860
346000 COMMUNICATION EQUIPMENT	10,835	10,835	10,835	10,835	10,835	10,835	130,020	0	130,020
346200 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
346600 COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0
346190 MISC EQUIPMENT	831	1,111	1,144	1,144	1,194	1,208	10,223	0	10,223
347000 OTHER TANGIBLE PROPERTY	5,564	5,564	5,564	5,564	5,564	5,564	66,768	0	66,768
348000	640	640	640	640	640	640	7,680	0	7,680
	774,371	783,121	784,403	786,597	788,193	789,383	9,271,872	1,348,186	7,923,686

**KENTUCKY-AMERICAN WATER COMPANY
ACCUM. DEPRECIATION RES. BY PRIMARY ACCOUNT
DEPRECIATION EXPENSE
CALCULATED AT CELL LOCATION BM222**

<u>ACCT NO.</u>	<u>ACCOUNT TITLE</u>	<u>Current Depreciation Rates</u>	<u>Proposed Depreciation Rates</u>
301000	ORGANIZATION		
302000	FRANCHISE/CONSENTS		
339100	OTHE P/E INTANGIBLES	19.96%	19.96%
339600	OTHER P/E COMPREHENSIVE STUDIES	19.96%	19.96%
303200	LAND AND LAND RIGHTS SS		
304100	SS STRUCTURES & IMPROVEMENTS	3.03%	3.03%
305000	COLL & IMPOUNDING RESERV	1.50%	1.50%
306000	LAKE, RIVER, & OTHER INTAKES	2.29%	2.29%
307000	WELLS & SPRINGS		
309000	SUPPLY MAINS	1.82%	1.82%
303300	PUMPING LAND & LAND RIGHTS		
304200	PUMPING STRUCTURES & IMPROVEMENTS	1.94%	1.94%
310000	OTHER POWER PROD EQPT	3.16%	3.16%
311200	ELECTRIC PUMPING EQUIPMENT	2.45%	2.45%
311300	DIESEL PUMPING EQUIPMENT	2.47%	2.47%
311400	Pump Equip Hydraulic	2.31%	2.31%
311500	OTHER PUMPING EQUIPMENT	2.31%	2.31%
311520	PUMPING EQUIPMENT SS	2.31%	2.31%
311540	PUMPING EQUIPMENT TD	2.31%	2.31%
303400	LAND AND LAND RIGHTS		
304300	WT STRUCTURES & IMPROVMNT	1.91%	1.91%
320100	WATER TREATMENT EQUIPMENT	2.21%	2.21%
303500	T & D LAND & RIGHTS OF WAY		
304400	T & D STRUCTURES & IMP	4.34%	4.34%
330000	DIST RES & STANDPIPES	2.25%	2.25%
330100	Elevated Tanks & Standpipes	2.25%	2.25%
330200	GROUND LEVEL FACILITIES	2.25%	2.25%
331001	T & D MAINS	1.66%	1.66%
333000	SERVICES	3.24%	3.24%
334100	METERS	2.78%	2.78%
334110	METERS - BRONZE CASE	2.86%	2.86%
334120	METERS - PLASTIC CASE	2.87%	2.87%
334130	METERS - OTHER	2.81%	2.81%
334200	METER INSTALLATIONS	2.92%	2.92%
335000	HYDRANTS	1.72%	1.72%
304500	OFFICE STRUCTURES AG	2.01%	2.01%
304600	OFFICE STRUCTURES	2.01%	2.01%
304700	STORES, SHOP & GAR STRUCT	2.33%	2.33%
304800	MISC STRUCTURES	4.19%	4.19%
340100	OFFICE FURNITURE & EQUIP	7.48%	7.48%
340210	MAINFRAME COMP & PERIPH EQPT	8.04%	8.04%
340220	PERSONAL COMP & PERIPH EQPT	9.52%	9.52%
340230	COMP & PERIPH OTHER	17.49%	17.49%
340300	MAINFRAME SOFTWARE	6.87%	6.87%
340320	PERSONAL COMP SOFTWARE	0.00%	0.00%
340330	OTHER SOFTWARE	18.00%	18.00%
340500	OTHER OFFICE EQUIPMENT	7.17%	7.17%
341100	TRANS EQUIP - LIGHT TRUCKS	7.22%	7.22%
341200	TRANS EQUIP - HEAVY TRUCKS	6.48%	6.48%
341300	TRANS EQUIP - CARS	10.90%	10.90%
341400	OTHER TRANS EQUIP	6.39%	6.39%
342000	STORES EQUIPMENT	5.18%	5.18%
343000	TOOLS, SHOP, & GARAGE EQUIP	5.67%	5.67%
344000	LABORATORY EQUIPMENT	7.10%	7.10%
345000	POWER OPERATED EQUIPMENT	4.45%	4.45%
346100	COMMUNICATION EQUIPMENT	6.12%	6.12%
346190	COMMUNICATION EQUIPMENT	6.12%	6.12%
346200	COMMUNICATION EQUIPMENT	6.12%	6.12%
347000	MISC EQUIPMENT	5.23%	5.23%
348000	OTHER TANGIBLE PROPERTY	5.55%	5.55%

TOTAL UTILITY PLANT IN SERVICE

Kentucky-American Water Company												
Schedule of Forecasted Capital Expenditures												
Base Per	01/31/09											
Fore Per	05/31/10											
Item 80 - 94	100.00%											
IP's	100.00%											
Investment	Code	Description	Apr-10	May-10	Jun-10	2008	2009	2010	CWIP @ 7/08 &			
						Aug-Dec	Jan-Dec	Jan-May	Aug 08 -	May 10	Total	
Q	1	Struct & Imp. SS	0	0	0	3,232	0	0	0	3,232	0	3,232
Q	1	Struct & Imp. P	0	0	0	(175)	0	0	0	(175)	0	(175)
Q	1	Struct & Imp. W/T	0	0	0	13,903	0	0	0	13,903	0	13,903
Q	1	Struct & Imp. AG	0	0	0	68,128	0	0	0	68,128	0	68,128
Q	1	Struct & Imp. Office	0	0	0	(37)	0	0	0	(37)	0	(37)
Q	1	Struct & Imp. Misc.	0	0	0	(363)	0	0	0	(363)	0	(363)
Q	1	Power Generation Equip.	0	0	0	685	0	0	0	685	0	685
Q	1	Pumping Equipment SS	0	0	0	53,305	0	0	0	53,305	0	53,305
Q	1	Water Treatment Non-Media	0	0	0	54,691	0	0	0	54,691	0	54,691
Q	1	Dist Reservoirs & Standpipe	0	0	0	2,137	0	0	0	2,137	0	2,137
Q	1	Laboratory Equipment	5,447	20,796	26,491	123,266	320,000	58,874	0	502,140	0	502,140
Q	1	Power Operated Equipment	0	0	0	2,611	0	0	0	2,611	0	2,611
Q	1	Tools, Shop, & Garage Equipment	5,447	20,796	26,491	115,696	320,000	58,874	0	494,570	0	494,570
Q	1	Communication Equipment	2,724	10,398	13,245	57,848	160,000	29,437	0	247,285	0	247,285
R	1	Distribution Reservoirs & Standpipes	0	0	0	0	0	0	0	0	0	0
R	1	Elevated Tanks & Standpipes	0	0	0	104,602	0	0	0	104,602	0	104,602
S	1	Engineering Studies	2,300	3,800	4,500	284,664	150,000	17,700	0	452,364	0	452,364
1202-5	2	Rep N Broadway Water Line	0	0	0	535,000	1,200,000	0	0	1,735,000	0	1,735,000
1202-6	2	US 460 Main Extension	0	0	0	980,984	1,700,000	0	0	2,680,984	0	2,680,984
12020105	2	Ins 1MG Storage Tank/3MG Boos Sta	0	0	0	9	0	0	0	9	0	9
						55	0	0	0	55	0	55
						36	0	0	0	36	0	36
						249	0	0	0	249	0	249
12020201	2	Design Leesstown Road	0	0	0	135,810	0	0	0	135,810	0	135,810
						15,145	0	0	0	15,145	0	15,145
12020204	2	Development-Reg SOS Solution	0	0	0	1,889,756	64,200	10,000	0	1,963,956	0	1,963,956
12020301	2	Ins 2.0 MG Elev Storage Tank	0	0	0	398	0	0	0	398	0	398
						0	0	0	0	0	0	0
						0	0	0	0	0	0	0
						0	0	0	0	0	0	0
12020303	2	Ins Electr. Reliability Improv.	0	0	0	337	0	0	0	337	0	337
						0	0	0	0	0	0	0
						0	0	0	0	0	0	0
12020402	2	Major Highway Relocations	0	0	0	403,377	0	0	0	403,377	0	403,377
						0	0	0	0	0	0	0
12020508	2	Ins KY Reliability Improvements	0	0	0	7,407,333	0	0	0	7,407,333	0	7,407,333
						0	0	0	0	0	0	0
						0	0	0	0	0	0	0

Kentucky-American Water Company				Calculation of CWIP		
Schedule of Forecasted Capital Expenditures				Forecasted Test Year: 01/31/09		
Base Per	01/31/09			Base Test Year:	05/31/10	
Fore Per	05/31/10					
		Code				
Item 80 - 94	100.00%	1				
IP's	100.00%	2	Balance	46,732,364	108,155,571	135,704,095
Investment			* Budget	CWIP at	CWIP at	CWIP at
Item	Code	Description	Item	Jan-09	Dec-09	5/31/2010
DV	1	Mains	DV	251,296	731,998	631,755
DV	1	Services	DV	0	0	0
DV	1	Meters	DV	0	0	0
DV	1	Meter Installations	DV	0	0	0
DV	1	Hydrants	DV	0	0	0
DV	1	Land	DV	0	0	0
DV	1	Elevated Tanks & Standpipes	DV	0	0	0
A	1	Mains	A	15,680	218,400	12,495
A	1	Services	A	0	0	0
A	1	Hydrants	A	0	0	0
A	1	Land	A	0	0	0
A	1	Meters	A	0	0	0
A	1	Meter Installations	A	0	0	0
B	1	Mains	B	50,000	92,800	92,500
B	1	Services	B	0	0	0
B	1	Hydrants	B	0	0	0
B	1	Land	B	0	0	0
B	1	Meters	B	0	0	0
B	1	Meter Installations	B	0	0	0
C	1	Mains	C	0	58,426	9,038
C	1	Services	C	0	0	0
C	1	Hydrants	C	0	0	0
C	1	Land	C	0	0	0
C	1	Meters	C	0	0	0
C	1	Meter Installations	C	0	0	0
D	1	Mains	D	50,000	90,300	90,000
D	1	Services	D	0	0	0
D	1	Hydrants	D	0	0	0
D	1	Land	D	0	0	0
D	1	Meters	D	0	0	0
D	1	Meter Installations	D	0	0	0
E	1	Hydrants	E	6,768	22,865	28,806
F	1	Hydrants	F	0	0	15,225
G	1	Services	G	20,100	160,035	87,244
0	1		0	0	0	0
0	1		0	0	0	0
H	1	Services	H	67,159	321,799	94,235
0	1		0	0	0	0
0	1		0	0	0	0
I	1	1 (JDE Item 88) - Meters - New	I	11,287	30,249	7,696
I	1	Meters Bronze Case	I	0	0	0
I	1	Meters Plastic Case	I	60,420	161,932	41,198
I	1	Meter Other	I	0	0	0
I	1	Meters Rem Read	I	7,967	21,353	5,433
I	1	Meter Installations	I	0	0	0
I	1	Meter Installations	I	0	0	0

Kentucky-American Water Company				Calculation of CWIP		
Schedule of Forecasted Capital Expenditures				Forecasted Test Year: 01/31/09		
Base Per	01/31/09			Base Test Year:	05/31/10	
Fore Per	05/31/10					
		Code				
Item 80 - 94	100.00%	1				
IP's	100.00%	2	Balance	46,732,364	108,155,571	135,704,095
Investment			* Budget	CWIP at	CWIP at	CWIP at
Item	Code	Description	Item	Jan-09	Dec-09	5/31/2010
J	1	Meters Bronze Case	J	9,243	62,250	29,428
J	1	Meter Other	J	49,483	333,239	157,537
J	1	Meter Installations	J	6,525	43,944	20,774
J	1		J	0	0	0
J	1		J	0	0	0
K	1	Computers & Periph Mainframe	K	0	0	0
K	1	Computers & Periph Personal	K	0	44,940	17,761
K	1	Computer Software	K	0	0	0
K	1	SCADA Equipment and System	K	0	0	0
K	1	Communication Equipment	K	0	0	0
L	1	SCADA Equipment and System	L	0	15,507	0
L	1	Electric pumping equipment	L	0	0	0
L	1	WT equipment non-media	L	0	0	0
L	1	Communication Equipment - instrumentat	L	0	0	0
M	1	Structure & Imp Misc	M	0	0	0
M	1	Structure & Impr - PU	M	0	0	0
M	1	Structure & Impr - WT	M	0	0	0
M	1	Structure & Impr - TD	M	0	0	0
M	1	Structure & Impr - Ag	M	0	0	0
M	1	Structure & Impr - Offices	M	0	10,000	0
M	1	Structure & Impr - Stores, Shop, & Garage	M	0	0	0
M	1	Structure & Impr - Misc	M	0	0	0
N	1	Misc Equipment	N	0	0	0
N	1	Office Structures	N	0	0	0
N	1	Misc Structures	N	0	0	0
N	1	Office Furniture and Equipment	N	90,000	0	10,667
N	1	Tools, Shop, & Garage Equipment	N	0	0	0
N	1	Other P/E CPS	N	0	0	0
O	1	Trans Equipment Light Trucks	O	0	91,000	3,704
O	1	Trans Equipment Other	O	0	100,000	0
O	1	Trans Equipment Autos	O	0	50,000	0
O	1	Trans Equipment Heavy Trucks	O	0	50,000	0
O	1	Power Operated Equipment	O	0	0	0
P	1	Electric pumping equipment	P	0	0	0
P	1	WT equipment non-media	P	0	0	0
P	1	Tools, Shop, & Garage Equipment	P	2,000	0	55,000
P	1	Laboratory Equipment	P	0	0	0
P	1	Miscellaneous Equipment	P	0	0	0
Q	1	Struct. & Imp. SS	Q	0	0	0
Q	1	Struct. & Imp. P	Q	0	0	0
Q	1	Struct. & Imp. WT	Q	0	0	0
Q	1	Struct. & Imp. AG	Q	0	0	0
Q	1	Struct. & Imp. Office	Q	0	0	0
Q	1	Struct. & Imp. Misc.	Q	0	0	0
Q	1	Power Generation Equip.	Q	0	0	0
Q	1	Pumping Equipment SS	Q	0	0	0
Q	1	Water Treatment Non-Media	Q	0	0	0
Q	1	Dist Reservoirs & Standpipe	Q	0	0	0
Q	1	Laboratory Equipment	Q	12,302	109,909	20,796
Q	1	Power Operated Equipment	Q	0	0	0
Q	1	Tools, Shop, & Garage Equipment	Q	12,302	109,909	20,796

Kentucky-American Water Company				Calculation of CWIP		
Schedule of Forecasted Capital Expenditures				Forecasted Test Year: 01/31/09		
Base Per	01/31/09			Base Test Year:		05/31/10
Fore Per	05/31/10					
		Code				
Item 80 - 94	100.00%	1				
IP's	100.00%	2	Balance	46,732,364	108,155,571	135,704,095
Investment			*	Budget	CWIP at	CWIP at
Item	Code	Description	Item	Jan-09	Dec-09	5/31/2010
Q	1	Communication Equipment	Q	6,151	54,955	10,398
R	1	Distribution Reservoirs & Standpipes	R	0	0	0
R	1	Elevated Tanks & Standpipes	R	0	0	0
S	1	Engineering Studies	S	0	39,600	3,800
1202-5	2	Rep N Broadway Water Line	1202-5	660,000	0	0
				0		
1202-6	2	US 460 Main Extension	1202-6	1,353,823	0	0
				20,395		
12020105	2	Ins 1MG Storage Trnk/3MG Boos Sta	12020105	0	0	0
				0	0	0
				0	0	0
				0	0	0
12020201	2	Design Leestown Road	12020201	0	0	0
	2		0	0	0	0
12020204	2	Development-Reg SOS Solution	12020204	1,895,582	1,953,956	1,963,956
12020301	2	Ins 2.0 MG Elev Storage Tank	12020301	0	0	0
			0	0	0	0
			0	0	0	0
12020303	2	Ins Electr. Reliability Improv.	12020303	0	0	0
			0	0	0	0
12020402	2	Major Highway Relocations	12020402	0	0	0
			0	0	0	0
12020508	2	Ins KY Reliability Improvements	12020508	0	0	0
			0	0	0	0
			0	0	0	0
			0	0	0	0
12020602	2	Ins 8" DI Yarnallton Road Ext.	12020602	0	0	0
0	2		0	0	0	0
12020607	2	Ins WTR TRT PLT KY River Pool 3	12020607	8,969,598	12,645,113	16,996,759
	2		0	4,000	4,000	4,000
				0	0	0
				1,905,218	1,905,218	1,905,218
				795,740	1,250,251	1,250,251
				2,459,404	7,759,404	11,559,404
				850,000	2,500,000	2,500,000
				8,463,426	19,363,426	23,863,426
				27,565	27,565	27,565

Kentucky-American Water Company				Calculation of CWIP		
Schedule of Forecasted Capital Expenditures				Forecasted Test Year: 01/31/09		
Base Per	01/31/09			Base Test Year: 05/31/10		
Fore Per	05/31/10					
		Code				
Item 80 - 94	100.00%	1				
IP's	100.00%	2	Balance	46,732,364	108,155,571	135,704,095
Investment			* Budget	CWIP at	CWIP at	CWIP at
Item	Code	Description	Item	Jan-09	Dec-09	5/31/2010
				73,343	973,343	1,050,255
				616,378	3,816,378	3,907,756
				1,455,483	6,555,483	11,212,297
				1,747,288	3,904,052	3,904,052
				14,399,102	42,349,102	53,000,000
12020701	2	Ins Incline Chain (Replacement)	12020701	307,336	0	0
			0	0		
12020702	2	Major Highway Relocations	12020702	0	0	0
	2		0	0	0	0
IP-1232-1	2	Owenton Bulk Storage Design	IP-1232-1	0	0	0
12020505	2	Replace Trac-Vac System	12020505	0	0	0
12020506	2	Sludge Handling Improvement	12020506	0	0	0
12300403	2	Owen County Main Extension	12300403	0	0	0
IP-1202-11	2	Install 19,000' of 12" along I-75	IP-1202-11	0	0	0
IP-1202-12	2	Install 16,000' of 12" Russell Cave Rd	IP-1202-12	0	0	0
IP-1202-13	2	Install 14,700' of 12" & 3,800' of 8"	IP-1202-13	0	0	0
12020501	2	Ground Storage Tankl	12020501	0	122,870	1,092,870
Totals				46,732,364	108,155,571	135,704,095

Kentucky-American Water Company		Base Per.	January 31, 2009																									
Schedule of Forecasted Capital Expenditures		Fore Per	May 31, 2010																									
Budget Item A thru S																												
Investment Job #	Description	JDE Acct	Transfer Expenditures	Reserved	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09																	
DV (JDE Item 80) - Proj. Initiated by Others-Adv./Ref./Cont.																												
DV	Mains	331001	238,158	0	179,709	337,794	277,139	203,636	342,674	251,296	495,974																	
DV	Services	333000	16,561	0	0	0	0	0	0	0	0																	
DV	Meters	334110	22	0	0	0	0	0	0	0	0																	
DV	Meters	334130	(1,872)	0	0	0	0	0	0	0	0																	
DV	Meter Installations	334200	42,199	0	0	0	0	0	0	0	0																	
DV	Hydrants	335000	32,190	0	0	0	0	0	0	0	0																	
DV	Land	303500	0	0	0	0	0	0	0	0	0																	
DV	Elevated Tanks & Standpipes	330100	0	0	0	0	0	0	0	0	0																	
Total for RP-DV			\$ 327,279	\$ -	\$ 179,709	\$ 337,794	\$ 277,139	\$ 203,636	\$ 342,674	\$ 251,296	\$ 495,974																	
A (JDE Item 80) - Mains - New																												
A	Mains	331001		0	49,869	49,869	44,519	11,028	36,792	15,680	10,640																	
A	Services	333000		0	0	0	0	0	0	0	0																	
A	Hydrants	335000		0	0	0	0	0	0	0	0																	
A	Land	303500		0	0	0	0	0	0	0	0																	
A	Meters	334130		0	0	0	0	0	0	0	0																	
A	Meter Installations	334200		0	0	0	0	0	0	0	0																	
Total for RP-A			0	0	49,869	49,869	44,519	11,028	36,792	15,680	10,640																	
B (JDE Item 81) - Mains-Planned Replacement/Restored																												
B	Mains	331001	26,728	0	71,704	93,104	78,104	78,104	83,122	50,000	50,000																	
B	Services	333000	0	0	0	0	0	0	0	0	0																	
B	Hydrants	335000	1,849	0	0	0	0	0	0	0	0																	
B	Land	303500	0	0	0	0	0	0	0	0	0																	
B	Meters	334130	0	0	0	0	0	0	0	0	0																	
B	Meter Installations	334200	0	0	0	0	0	0	0	0	0																	
Total for RP-B			\$ 28,577	\$ -	\$ 71,704	\$ 93,104	\$ 78,104	\$ 78,104	\$ 83,122	\$ 50,000	\$ 50,000																	
C (JDE Item 81) - Unscheduled Replacement																												
C	Mains	331001	36,346	0	19,633	17,495	11,796	21,926	18,032	0	7,799																	
C	Services	333000	0	0	0	0	0	0	0	0	0																	
C	Hydrants	335000	0	0	0	0	0	0	0	0	0																	
C	Land	303500	0	0	0	0	0	0	0	0	0																	
C	Meters	334130	0	0	0	0	0	0	0	0	0																	
C	Meter Installations	334200	0	0	0	0	0	0	0	0	0																	
Total for RP-C			\$ 36,346	\$ -	\$ 19,633	\$ 17,495	\$ 11,796	\$ 21,926	\$ 18,032	\$ -	\$ 7,799																	
D (JDE Item 81) - Mains Relocated																												
D	Mains	331001	135,824	0	12,500	39,051	42,863	42,863	42,863	50,000	50,000																	
D	Services	333000	0	0	0	0	0	0	0	0	0																	
D	Hydrants	335000	0	0	0	0	0	0	0	0	0																	
D	Land	303500	0	0	0	0	0	0	0	0	0																	
D	Meters	334130	0	0	0	0	0	0	0	0	0																	
D	Meter Installations	334200	0	0	0	0	0	0	0	0	0																	
Total for RP-D			\$ 135,824	\$ -	\$ 12,500	\$ 39,051	\$ 42,863	\$ 42,863	\$ 42,863	\$ 50,000	\$ 50,000																	
E (JDE Item 84) - Hydrants, Valves, and Manholes - New																												
E	Hydrants	335000	953	0	24,313	20,000	20,000	20,000	33,331	6,768	22,670																	
Total for RP-E			\$ 953	\$ -	\$ 24,313	\$ 20,000	\$ 20,000	\$ 20,000	\$ 33,331	\$ 6,768	\$ 22,670																	

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Budget Item A thru S												
Investment Job #	Description	JDE Acct	Mar-09	Apr-09	May-09	Jun-09	Aug - Dec 2008 Forecasted	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09
DV (JDE Item 80) - Proj. Initiated by Others-Adv./Ref./C							Including CWIP/Transfer					
DV	Mains	331001	299,736	205,208	630,950	511,536	\$ 1,579,110	113,594	257,350	539,974	262,184	400,198
DV	Services	333000	0	0	0	0	\$ 16,581	0	0	0	0	0
DV	Meters	334110	0	0	0	0	0	0	0	0	0	0
DV	Hydrants	334130	0	0	0	0	0	0	0	0	0	0
DV	Meter Installations	334200	0	0	0	0	0	0	0	0	0	0
DV	Land	303500	0	0	0	0	0	0	0	0	0	0
DV	Elevated Tanks & Standpipes	330100	0	0	0	0	0	0	0	0	0	0
	Total for RP-DV		\$ 299,736	\$ 205,208	\$ 630,950	\$ 511,536	\$ 1,668,208	\$ 113,594	\$ 257,350	\$ 539,974	\$ 262,184	\$ 400,198
A	(JDE Item 80) - Mains - New											
A	Mains	331001	18,480	56,000	11,760	26,320	\$ 192,075	28,000	72,240	12,880	43,120	46,480
A	Services	333000	0	0	0	0	0	0	0	0	0	0
A	Hydrants	335000	0	0	0	0	0	0	0	0	0	0
A	Land	303500	0	0	0	0	0	0	0	0	0	0
A	Meters	334130	0	0	0	0	0	0	0	0	0	0
A	Meter Installations	334200	0	0	0	0	0	0	0	0	0	0
	Total for RP-A		18,480	56,000	11,760	26,320	192,075	28,000	72,240	12,880	43,120	46,480
B	(JDE Item 81) - Mains-Planned Replacement/Restore											
B	Mains	331001	50,000	80,000	92,500	97,500	\$ 430,866	97,500	102,500	97,500	97,500	97,500
B	Services	333000	0	0	0	0	0	0	0	0	0	0
B	Hydrants	335000	0	0	0	0	0	0	0	0	0	0
B	Land	303500	0	0	0	0	0	0	0	0	0	0
B	Meters	334130	0	0	0	0	0	0	0	0	0	0
B	Meter Installations	334200	0	0	0	0	0	0	0	0	0	0
	Total for RP-B		\$ 50,000	\$ 80,000	\$ 92,500	\$ 97,500	\$ 432,715	\$ 97,500	\$ 102,500	\$ 97,500	\$ 97,500	\$ 97,500
C	(JDE Item 81) - Unscheduled Replacement											
C	Mains	331001	54	4,445	9,038	60,319	\$ 125,229	11,056	46,307	19,930	15,681	6,345
C	Services	333000	0	0	0	0	0	0	0	0	0	0
C	Hydrants	335000	0	0	0	0	0	0	0	0	0	0
C	Land	303500	0	0	0	0	0	0	0	0	0	0
C	Meters	334130	0	0	0	0	0	0	0	0	0	0
C	Meter Installations	334200	0	0	0	0	0	0	0	0	0	0
	Total for RP-C		\$ 54	\$ 4,445	\$ 9,038	\$ 60,319	\$ 125,229	\$ 11,056	\$ 46,307	\$ 19,930	\$ 15,681	\$ 6,345
D	(JDE Item 81) - Mains Relocated											
D	Mains	331001	60,000	90,000	90,000	95,000	\$ 316,024	95,000	100,000	95,000	95,000	95,000
D	Services	333000	0	0	0	0	0	0	0	0	0	0
D	Hydrants	335000	0	0	0	0	0	0	0	0	0	0
D	Land	303500	0	0	0	0	0	0	0	0	0	0
D	Meters	334130	0	0	0	0	0	0	0	0	0	0
D	Meter Installations	334200	0	0	0	0	0	0	0	0	0	0
	Total for RP-D		\$ 60,000	\$ 90,000	\$ 90,000	\$ 95,000	\$ 316,024	\$ 95,000	\$ 100,000	\$ 95,000	\$ 95,000	\$ 95,000
E	(JDE Item 84) - Hydrants, Valves, and Manholes - New											
E	Hydrants	335000	13,948	8,527	27,654	27,274	\$ 118,597	11,744	9,370	14,532	13,802	12,846
	Total for RP-E		\$ 13,948	\$ 8,527	\$ 27,654	\$ 27,274	\$ 118,597	\$ 11,744	\$ 9,370	\$ 14,532	\$ 13,802	\$ 12,846

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Budget Item A thru S												
Investment Job #	Description	JDE Acct	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Forecasted Total 2009	Forecasted Test Year Expenditures	
DV	Mains	331001	731,998	251,617	496,607	300,119	205,470	631,755	512,189	4,700,000	4,702,404	
DV	Services	333000	0	0	0	0	0	0	0	0	0	
DV	Meters	334110	0	0	0	0	0	0	0	0	0	
DV	Meters	334130	0	0	0	0	0	0	0	0	0	
DV	Meter Installations	334200	0	0	0	0	0	0	0	0	0	
DV	Hydrants	335000	0	0	0	0	0	0	0	0	0	
DV	Land	303500	0	0	0	0	0	0	0	0	0	
DV	Elevated Tanks & Standpipes	330100	0	0	0	0	0	0	0	0	0	
	Total for RP-DV		\$ 731,998	\$ 251,617	\$ 496,607	\$ 300,119	\$ 205,470	\$ 631,755	\$ 512,189	\$ 4,700,000	\$ 4,702,404	
A	(JDE Item 80) - Mains - New											
A	Mains	331001	218,400	16,660	11,305	19,635	59,500	12,495	27,965	560,000	567,035	
A	Services	333000	0	0	0	0	0	0	0	0	0	
A	Hydrants	335000	0	0	0	0	0	0	0	0	0	
A	Land	303500	0	0	0	0	0	0	0	0	0	
A	Meters	334130	0	0	0	0	0	0	0	0	0	
A	Meter Installations	334200	0	0	0	0	0	0	0	0	0	
	Total for RP-A		218,400	16,660	11,305	19,635	59,500	12,495	27,965	560,000	567,035	
B	(JDE Item 81) - Mains-Planned Replacement/Restorc											
B	Mains	331001	92,800	50,000	50,000	50,000	80,000	92,500	97,500	1,005,300	1,005,300	
B	Services	333000	0	0	0	0	0	0	0	0	0	
B	Hydrants	335000	0	0	0	0	0	0	0	0	0	
B	Land	303500	0	0	0	0	0	0	0	0	0	
B	Meters	334130	0	0	0	0	0	0	0	0	0	
B	Meter Installations	334200	0	0	0	0	0	0	0	0	0	
	Total for RP-B		\$ 92,800	\$ 50,000	\$ 50,000	\$ 50,000	\$ 80,000	\$ 92,500	\$ 97,500	\$ 1,005,300	\$ 1,005,300	
C	(JDE Item 81) - Unscheduled Replacement											
C	Mains	331001	58,426	0	7,799	54	4,445	9,038	60,319	239,400	239,400	
C	Services	333000	0	0	0	0	0	0	0	0	0	
C	Hydrants	335000	0	0	0	0	0	0	0	0	0	
C	Land	303500	0	0	0	0	0	0	0	0	0	
C	Meters	334130	0	0	0	0	0	0	0	0	0	
C	Meter Installations	334200	0	0	0	0	0	0	0	0	0	
	Total for RP-C		\$ 58,426	\$ -	\$ 7,799	\$ 54	\$ 4,445	\$ 9,038	\$ 60,319	\$ 239,400	\$ 239,400	
D	(JDE Item 81) - Mains Relocated											
D	Mains	331001	90,300	50,000	50,000	60,000	90,000	90,000	95,000	1,005,300	1,005,300	
D	Services	333000	0	0	0	0	0	0	0	0	0	
D	Hydrants	335000	0	0	0	0	0	0	0	0	0	
D	Land	303500	0	0	0	0	0	0	0	0	0	
D	Meters	334130	0	0	0	0	0	0	0	0	0	
D	Meter Installations	334200	0	0	0	0	0	0	0	0	0	
	Total for RP-D		\$ 90,300	\$ 50,000	\$ 50,000	\$ 60,000	\$ 90,000	\$ 90,000	\$ 95,000	\$ 1,005,300	\$ 1,005,300	
E	(JDE Item 84) - Hydrants, Valves, and Manholes - New											
E	Hydrants	335000	22,865	7,050	23,615	14,529	8,882	28,806	28,411	192,000	195,315	
	Total for RP-E		\$ 22,865	\$ 7,050	\$ 23,615	\$ 14,529	\$ 8,882	\$ 28,806	\$ 28,411	\$ 192,000	\$ 195,315	

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Budget Item A thru S													
Investment Job #	Description	JDE Acct	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09		
F	F (JDE Item 83) - Hydrants, Valves, and Manholes - Rep	335000	1,650	150	13,050	34,200	8,550	27,000	48,900				9,000
F	Hydrants												
	Total for RP-F		\$ 1,650	\$ 150	\$ 13,050	\$ 34,200	\$ 8,550	\$ 27,000	\$ 48,900	\$ -	\$ -	\$ -	\$ 9,000
G	G (JDE Item 86) - Services and Laterals - New												
G	Services		75,174	18,585	87,244	103,522	54,327	97,550	158,712	74,909	80,204		0
			0	0	0	0	0	0	0	0	0		0
			0	0	0	0	0	0	0	0	0		0
	Total for RP-G		\$ 75,174	\$ 18,585	\$ 87,244	\$ 103,522	\$ 54,327	\$ 97,550	\$ 158,712	\$ 74,909	\$ 80,204		
H	H (JDE Item 85) - Services and Laterals - Replaced												
H	Services		9,671	60,707	87,952	151,829	110,945	109,706	169,199	119,374	120,348		0
H			0	0	0	0	0	0	0	0	0		0
			0	0	0	0	0	0	0	0	0		0
	Total for RP-H		\$ 9,671	\$ 60,707	\$ 87,952	\$ 151,829	\$ 110,945	\$ 109,706	\$ 169,199	\$ 119,374	\$ 120,348		
I	I (JDE Item 88) - Meters - New												
I	Meters Bronze Case		11,107	6,929	7,792	10,215	15,281	16,189	17,199	21,624	5,033		
I	Meters Plastic Case												
I	Meter Other		59,461	37,092	41,715	54,681	81,804	86,686	92,072	115,759	26,946		
I	Meters Rem Read												
I	Meter Installations		7,841	4,891	5,501	7,211	10,787	11,428	12,141	15,265	3,563		
I	Meter Installations												
	Total for RP-I		\$ 78,409	\$ 48,912	\$ 55,008	\$ 72,107	\$ 107,872	\$ 114,283	\$ 121,412	\$ 152,648	\$ 35,532		
J	J (JDE Item 87) - Meters - Replaced												
J	Meters Bronze Case		13,762	2,993	26,763	32,161	2,396,924	0	20,403	21,985	36,039		45,641
J	Meter Other		73,777	16,021	145,215	172,164	253,189	109,219	117,690	192,924	244,326		
J	Meter Installations		9,729	2,113	18,885	22,703	31,337	14,402	15,519	25,440	32,219		
J													
J													
	Total for RP-J		\$ 97,268	\$ 21,127	\$ 188,853	\$ 227,028	\$ 2,681,450	\$ -	\$ 144,024	\$ 155,194	\$ 254,403	\$ 322,186	
K	K (JDE Item 89) ITS Equipment and Systems												
K	Computers & Periph Mainframe		4,209	4,986	18,116	4,947	12,543	0	287	1,133	9,935		
K	Computers & Periph Personal												
K	Computer Software												
K	Communication Equipment												
K	Communication Equipment												
	Total for RP-K		\$ 4,209	\$ 4,986	\$ 18,116	\$ 4,947	\$ 12,543	\$ -	\$ 287	\$ 1,133	\$ 9,935		
L	L (JDE Item --) SCADA Equipment and Systems												
L	SCADA Equipment and System		0	0	0	0	14,460	0	9,657	64,836	0		0
L	Electric pumping equipment		0	0	0	0	0	0	0	0	0		0
L	WT equipment non-media		0	0	0	0	0	0	0	0	0		0
L	Communication Equipment - inst		0	0	0	0	3,214	0	0	0	0		0
	Total for RP-L		\$ -	\$ -	\$ -	\$ -	\$ 17,674	\$ -	\$ -	\$ 9,657	\$ 64,836	\$ -	\$ -

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Budget Item A thru S												
Investment Job #	Description	JDE Acct	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Forecasted Total 2009	Forecasted Test Year Expenditures	
F	F (JDE Item 83) - Hydrants, Valves, and Manholes - Rep	335000	0	0	8,750	1,925	175	15,225	39,900	150,000	153,725	
	Hydrants											
	Total for RP-F		\$ -	\$ -	\$ 8,750	\$ 1,925	\$ 175	\$ 15,225	\$ 39,900	\$ 150,000	\$ 153,725	
G	G (JDE Item 86) - Services and Laterals - New	333000	160,035	20,100	49,637	75,174	18,585	87,244	103,522	980,000	980,000	
	Services											
	Total for RP-G		\$ 160,035	\$ 20,100	\$ 49,637	\$ 75,174	\$ 18,585	\$ 87,244	\$ 103,522	\$ 980,000	\$ 980,000	
H	H (JDE Item 85) - Services and Laterals - Replaced	333000	321,799	71,957	76,403	10,362	65,043	94,235	162,674	1,400,000	1,421,200	
	Services											
	Total for RP-H		\$ 321,799	\$ 71,957	\$ 76,403	\$ 10,362	\$ 65,043	\$ 94,235	\$ 162,674	\$ 1,400,000	\$ 1,421,200	
I	I (JDE Item 88) - Meters - New	334110	30,249	11,147	18,979	10,970	6,843	7,686	10,088	172,123	171,426	
	Meters Bronze Case											
	Meters Plastic Case											
	Meter Other											
	Meters Rem Read											
	Meter Installations											
	Total for RP-I		\$ 30,249	\$ 11,147	\$ 18,979	\$ 10,970	\$ 6,843	\$ 7,686	\$ 10,088	\$ 172,123	\$ 171,426	
J	J (JDE Item 87) - Meters - Replaced	334130	62,250	10,168	13,278	15,160	3,292	29,438	35,377	283,320	289,804	
	Meters Bronze Case											
	Meter Other											
	Meter Installations											
	Total for RP-J		\$ 62,250	\$ 10,168	\$ 13,278	\$ 15,160	\$ 3,292	\$ 29,438	\$ 35,377	\$ 283,320	\$ 289,804	
K	K (JDE Item 89) ITS Equipment and Systems	340210	333,239	54,430	71,083	81,155	17,623	167,537	189,381	1,516,660	1,557,391	
	Computers & Periph Mainframe											
	Computers & Periph Personal											
	Computer Software											
	Communication Equipment											
	Total for RP-K		\$ 333,239	\$ 54,430	\$ 71,083	\$ 81,155	\$ 17,623	\$ 167,537	\$ 189,381	\$ 1,516,660	\$ 1,557,391	
L	L (JDE Item --) SCADA Equipment and Systems	320100	15,507	0	0	0	0	0	0	90,000	90,000	
	SCADA Equipment and System											
	Electric pumping equipment											
	IWT equipment non-media											
	Communication Equipment - inst											
	Total for RP-L		\$ 15,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000	

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Budget Item A thru S		Base Per. Fore Per	January 31, 2009 May 31, 2010	Transfer Expenditures	Reserved	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09
Investment Job #	Description	JDE Acct	Amount in CWIP at Jul-08									
M	IM (JDE Item --) Security Equipment and Systems											
M	Structure & Impr - SS	304100										
M	Structure & Impr - PU	304200										
M	Structure & Impr - WT	304300										
M	Structure & Impr - TD	304400										
M	Structure & Impr - Ag	304500										
M	Structure & Impr - Offices	304600				1,000	1,000	6,000	1,000	1,000	0	0
M	Structure & Impr - Stores, Shop,	304700										
M	Structure & Impr - Misc	304800										
	Total for RP-M		\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 6,000	\$ 1,000	\$ 1,000	\$ -	\$ -
N	IN (JDE Item 90) Offices and Operations Centers											
N	Misc Equipment	347000										
N	Office Structures	304500	12,334									
N	Misc Structures	304800										
N	Office Furniture and Equipment	340100				262,246	439,246	389,246	269,946	212,210	90,000	92,000
N	Tools, Shop, & Garage Equipme	343000										
N	Other P/E CPS	339600	70,012									
	Total for RP-N		\$ 82,346	\$ -	\$ -	\$ 262,246	\$ 439,246	\$ 389,246	\$ 269,946	\$ 212,210	\$ 90,000	\$ 92,000
O	IO (JDE Item 91) Vehicles											
O	Trans Equipment Light Trucks	341100				1,648	21,425	11,431	51,656	81,264	0	2,500
O	Trans Equipment Heavy Trucks	341200								100,000	0	0
O	Trans Equipment Autos	341300								50,000	0	0
O	Trans Equipment Other	341400								50,000	0	0
O	Power Operated Equipment	345000									0	0
	Total for RP-O		\$ -	\$ -	\$ -	\$ 1,648	\$ 21,425	\$ 11,431	\$ 51,656	\$ 281,264	\$ -	\$ 2,500
P	PI (JDE Item 92) Tools and Equipment											
P	Electric pumping equipment	311200										
P	WT equipment non-media	320100										
P	Tools, Shop, & Garage Equipme	343000				26,557	42,071	44,595	33,448	99,855	2,000	12,500
P	Laboratory Equipment	344000										
P	Miscellaneous Equipment	347000										
	Total for RP-P		\$ -	\$ -	\$ -	\$ 26,557	\$ 42,071	\$ 44,595	\$ 33,448	\$ 99,855	\$ 2,000	\$ 12,500
Q	QI (JDE Item 93, 94, & 95)											
Q	Struct. & Imp. SS	304100	3,232									
Q	Struct. & Imp. P	304200	(175)									
Q	Struct. & Imp. WT	304300	13,903									
Q	Struct. & Imp. AG	304500	68,128									
Q	Struct. & Imp. Office	304600	(37)									
Q	Struct. & Imp. Misc.	304800	(363)									
Q	Power Generation Equip.	310000	685									
Q	Pumping Equipment SS	311520	53,305									
Q	Water Treatment Non-Media	320100	54,691									
Q	Dist Reservoirs & Standpipe	330000	2,137			30,922	19,310	22,343	22,343	20,777	12,302	18,409
Q	Laboratory Equipment	344000	7,570									
Q	Power Operated Equipment	345000	2,611									
Q	Tools, Shop, & Garage Equipme	343000				30,922	19,310	22,343	22,343	20,777	12,302	18,409
Q	Communication Equipment	346190										
	Total for RP-Q		\$ 205,687	\$ -	\$ -	\$ 77,305	\$ 48,276	\$ 55,859	\$ 55,859	\$ 51,943	\$ 30,756	\$ 46,022
R	RI (JDE Item 96) Capitalized Tank Rehabilitation/Painting											
R	Distribution Reservoirs & Standp	330000										
R	Elevated Tanks & Standpipes	330100	26,015			14,254	23,769	14,195	13,185	13,185	0	0

Kentucky-American Water Company													
Schedule of Forecasted Capital Expenditures													
Budget Item A thru S													
Investment Job #	JDE Acct	Description	Mar-09	Apr-09	May-09	Jun-09	Aug - Dec 2008 Forecasted	Including CWIP/Transfer	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09
M		M (JDE Item --) Security Equipment and Systems											
M	304100	Structure & Impr - SS											
M	340200	Structure & Impr - PU											
M	304300	Structure & Impr - WT											
M	304400	Structure & Impr - TD											
M	304500	Structure & Impr - Ag											
M	304600	Structure & Impr - Offices											
M	304700	Structure & Impr - Stores, Shop											
M	304800	Structure & Impr - Misc											
		Total for RP-M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N		N (JDE Item 90) Offices and Operations Centers											
N	347000	Misc Equipment	0	0	0	0	0	0	0	0	0	0	0
N	304500	Office Structures	0	0	0	0	12,334	0	0	0	0	0	0
N	304800	Misc Structures	0	0	0	0	0	0	0	0	0	0	0
N	340100	Office Furniture and Equipment	85,000	83,000	80,000	85,000	1,572,894	55,000	30,000	0	0	0	0
N	343000	Tools, Shop, & Garage Equipme	0	0	0	0	0	0	0	0	0	0	0
N	339600	Other PIE CPS											
		Total for RP-N	\$ 85,000	\$ 83,000	\$ 80,000	\$ 85,000	\$ 1,585,227	\$ 55,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -
O		O (JDE Item 91) Vehicles											
O	341100	Trans Equipment Light Trucks	0	0	1,000	6,500	167,424	0	29,500	0	4,500	0	0
O	341200	Trans Equipment Heavy Trucks	0	0	0	0	100,000	0	0	56,000	0	0	59,000
O	341300	Trans Equipment Autos	0	0	0	0	50,000	0	0	0	0	0	50,000
O	341400	Trans Equipment Other	0	0	0	0	50,000	0	0	0	0	0	0
O	345000	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0
		Total for RP-O	\$ -	\$ -	\$ 1,000	\$ 6,500	\$ 367,424	\$ -	\$ 29,500	\$ 56,000	\$ 4,500	\$ -	\$ 109,000
P		P (JDE Item 92) Tools and Equipment											
P	311200	Electric pumping equipment	0	0	0	0	0	0	0	0	0	0	0
P	320100	WT equipment non-media	0	0	0	0	0	0	0	0	0	0	0
P	343000	Tools, Shop, & Garage Equipme	60,500	72,800	16,400	80,000	246,523	13,000	0	0	0	0	0
P	344000	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0
P	347000	Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0
		Total for RP-P	\$ 60,500	\$ 72,800	\$ 16,400	\$ 80,000	\$ 246,523	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -
Q		Q (JDE Item 93, 94, & 95)											
Q	304100	Struct. & Imp. SS	0	0	0	0	3,232	0	0	0	0	0	0
Q	304200	Struct. & Imp. P	0	0	0	0	(175)	0	0	0	0	0	0
Q	304300	Struct. & Imp. WT	0	0	0	0	13,903	0	0	0	0	0	0
Q	304500	Struct. & Imp. AG	0	0	0	0	68,128	0	0	0	0	0	0
Q	304600	Struct. & Imp. Office	0	0	0	0	(37)	0	0	0	0	0	0
Q	304800	Struct. & Imp. Misc.	0	0	0	0	(363)	0	0	0	0	0	0
Q	310000	Power Generation Equip.	0	0	0	0	685	0	0	0	0	0	0
Q	311520	Pumping Equipment SS											
Q	320100	Water Treatment Non-Media											
Q	330000	Dist Reservoirs & Standpipe	0	5,127	19,573	24,932	13,706	40,528	14,496	32,033	28,985		
Q	340000	Laboratory Equipment											
Q	345000	Power Operated Equipment	0	5,127	19,573	24,932	13,706	40,528	14,496	32,033	28,985		
Q	343000	Tools, Shop, & Garage Equipme	0	2,563	9,766	12,466	6,653	20,264	7,248	16,016	14,492		
Q	346190	Communication Equipment	0	12,817	48,932	62,331	85,373	101,320	36,240	80,082	72,462		
		Total for RP-Q	\$ -	\$ 12,817	\$ 48,932	\$ 62,331	\$ 85,373	\$ 34,265	\$ 101,320	\$ 36,240	\$ 80,082	\$ 72,462	\$ -
R		R (JDE Item 96) Capitalized Tank Rehabilitation(Paintin)											
R	330000	Distribution Reservoirs & Standp	0	0	0	0	0	0	0	0	0	0	0
R	330100	Elevated Tanks & Standpipes	0	0	0	0	104,602	0	0	0	0	0	0

Kentucky-American Water Company		Base Per.	January 31, 2009	Reserved		Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09
Schedule of Forecasted Capital Expenditures		Fore Per	May 31, 2010									
Investment Job #	Description	JDE Acct	Transfer Expenditures									
			Amount in CWIP at Jul-08									
			\$ 26,015	\$ -	\$ -	\$ 14,254	\$ 23,769	\$ 14,195	\$ 13,185	\$ 13,185	\$ -	\$ -
S	S (JDE Item 97) Engineering Studies	339600	70,247	0	0	43,399	43,899	43,399	42,899	40,819	0	2,550
			\$ 70,247	\$ -	\$ -	\$ 43,399	\$ 43,899	\$ 43,399	\$ 42,899	\$ 40,819	\$ -	\$ 2,550
DV	DV (JDE Item 80) - Proj. Initiated by Others-Adv./Ref./Cont		327,279	0	0	179,709	337,794	277,139	203,636	342,674	251,296	495,974
A	A (JDE Item 80) - Mains - New		0	0	0	49,869	49,869	44,519	11,028	36,792	15,680	10,640
B	B (JDE Item 81) - Mains-Planned Replacement/Restored		28,578	0	0	71,704	93,104	78,104	78,104	83,122	50,000	50,000
C	C (JDE Item 81) - Unscheduled Replacement		36,346	0	0	19,633	17,495	11,796	21,926	18,032	0	7,798
D	D (JDE Item 81) - Mains Relocated		135,824	0	0	12,500	39,051	42,883	42,883	42,883	50,000	50,000
E	E (JDE Item 84) - Hydrants, Valves, and Manholes - New		953	0	0	24,313	20,000	20,000	20,000	33,331	6,768	22,670
F	F (JDE Item 83) - Hydrants, Valves, and Manholes - Replac		11,949	0	0	9,214	9,214	8,299	12,410	11,488	0	7,500
G	G (JDE Item 86) - Services and Laterals - New		3,809	0	0	57,661	33,491	47,060	67,434	28,140	20,100	49,637
H	H (JDE Item 85) - Services and Laterals - Replaced		31,364	0	0	31,748	33,472	32,818	38,168	38,165	67,159	71,310
I	I (JDE Item 88) - Meters - New		942,620	0	0	201,974	202,279	201,974	201,974	204,568	79,674	135,653
J	J (JDE Item 87) - Meters - Replaced		2,381,623	0	0	59,537	61,677	59,537	60,607	58,469	65,251	85,213
K	K (JDE Item 89) - ITS Equipment and Systems		186,401	0	0	8,925	19,090	14,810	14,810	15,000	0	906
L	L (JDE Item -) SCADA Equipment and Systems		3,214	0	0	2,892	2,892	2,892	2,892	2,892	0	0
M	M (JDE Item -) Security Equipment and Systems		0	0	0	1,000	1,000	6,000	1,000	1,000	0	0
N	N (JDE Item 90) Offices and Operations Centers		82,346	0	0	262,246	439,246	389,246	269,946	212,210	90,000	92,000
O	O (JDE Item 91) Vehicles		0	0	0	1,648	21,425	11,431	51,656	281,264	0	2,500
P	P (JDE Item 92) Tools and Equipment		0	0	0	26,557	42,071	44,595	33,446	89,855	2,000	12,500
Q	Q (JDE Item 93, 94, & 95)		205,687	0	0	77,305	48,276	55,859	55,859	51,943	30,756	46,022
R	R (JDE Item 96) Capitalized Tank Rehabilitation/Painting		26,015	0	0	14,254	23,769	14,195	13,185	13,185	0	0
S	S (JDE Item 97) Engineering Studies		70,247	0	0	43,399	43,899	43,399	42,899	40,819	0	2,550
	Total DV & A thru S		4,474,252	0	0	1,156,085	1,539,113	1,406,554	1,243,861	1,615,824	728,684	1,142,874

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Budget Item A thru S													
Investment Job #	Description	Mar-09	Apr-09	May-09	Jun-09	Aug - Dec 2008 Forecasted	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
S	S (JDE Item 97) Engineering Studies	14,850	3,450	5,700	6,750	284,664	4,350	16,500	34,650	0	21,600		
	Engineering Studies												
		\$ 14,850	\$ 3,450	\$ 5,700	\$ 6,750	\$ 284,664	\$ 4,350	\$ 16,500	\$ 34,650	\$ -	\$ 21,600		
DV	DV (JDE Item 80) - Proj. Initiated by Others-Adv./Ref./Cont	299,736	205,208	630,950	511,536	1,668,208	113,594	257,350	539,974	262,184	400,198		
A	A (JDE Item 80) - Mains - New	18,460	56,000	11,760	26,320	192,075	28,000	72,240	12,880	43,120	46,480		
B	B (JDE Item 81) - Mains-Planned Replacement/Restored	50,000	80,000	92,500	97,500	432,715	97,500	102,500	97,500	97,500	97,500		
C	C (JDE Item 81) - Unscheduled Replacement	54	4,445	9,038	60,319	125,229	11,056	46,307	19,930	15,681	6,345		
D	D (JDE Item 81) - Mains Relocated	60,000	90,000	90,000	95,000	316,024	95,000	100,000	95,000	95,000	95,000		
E	E (JDE Item 84) - Hydrants, Valves, and Manholes - New	13,948	8,527	27,654	27,274	118,597	17,744	9,370	14,532	13,802	12,846		
F	F (JDE Item 83) - Hydrants, Valves, and Manholes - Replac	1,650	150	13,050	34,200	50,625	8,550	27,000	48,900	0	9,000		
G	G (JDE Item 86) - Services and Laterals - New	75,174	18,585	87,244	103,522	237,595	54,327	97,550	158,712	74,909	80,204		
H	H (JDE Item 85) - Services and Laterals - Replaced	9,671	60,707	87,952	151,829	205,734	110,945	109,706	169,199	119,374	120,348		
I	I (JDE Item 88) - Meters - New	78,409	48,912	55,008	72,107	869,291	107,872	114,283	121,412	152,648	35,532		
J	J (JDE Item 87) - Meters - Replaced	97,288	21,127	188,853	227,028	2,681,450	155,194	144,024	155,194	254,403	322,186		
K	K (JDE Item 89) - ITS Equipment and Systems	4,209	4,986	18,116	4,947	289,035	12,543	0	287	1,133	9,935		
L	L (JDE Item --) SCADA Equipment and Systems	0	0	0	0	17,674	0	0	9,657	64,836	0		
M	M (JDE Item --) Security Equipment and Systems	0	0	0	0	0	0	0	0	0	0		
N	N (JDE Item 90) - Offices and Operations Centers	85,000	83,000	80,000	85,000	1,585,227	55,000	30,000	0	0	0		
O	O (JDE Item 91) Vehicles	0	0	1,000	6,500	367,424	0	29,500	56,000	4,500	109,000		
P	P (JDE Item 92) Tools and Equipment	60,500	72,800	16,400	80,000	246,523	13,000	0	0	0	0		
Q	Q (JDE Item 93, 94, & 95)	0	12,817	48,932	62,331	85,373	34,265	101,320	36,240	80,082	72,462		
R	R (JDE Item 96) Capitalized Tank Rehabilitation/Painting	0	0	0	0	104,602	0	0	0	0	0		
S	S (JDE Item 97) Engineering Studies	14,850	3,450	5,700	6,750	284,664	4,350	16,500	34,650	0	21,600		
	Total DV & A thru S	868,968	770,716	1,464,157	1,652,165	9,848,063	757,745	1,257,650	1,570,067	1,279,172	1,438,636		

Kentucky-American Water Company		Schedule of Forecasted Capital Expenditures											
Budget Item A thru S													
Investment Job #	Description	JDE Acct	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Forecasted Total 2009	Forecasted Test Year Expenditures		
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
S	(JDE Item 97) Engineering Studies	339600	39,600	0	1,700	9,900	2,300	3,800	4,500	150,000	141,150		
			\$ 39,600	\$ -	\$ 1,700	\$ 9,900	\$ 2,300	\$ 3,800	\$ 4,500	\$ 150,000	\$ 141,150		
DV	(JDE Item 80) - Proj. Initiated by Others-Adv./Ref./Cont		731,998	251,617	496,607	300,119	205,470	631,755	512,189	4,700,000	4,702,404		
A	(JDE Item 80) - Mains - New		218,400	16,660	11,305	19,635	59,500	12,495	27,965	560,000	567,035		
B	(JDE Item 81) - Mains-Planned Replacement/Restored		92,800	50,000	50,000	50,000	80,000	92,500	97,500	1,005,300	1,005,300		
C	(JDE Item 81) - Unscheduled Replacement		58,426	0	7,799	54	4,445	9,038	60,319	239,400	239,400		
D	(JDE Item 81) - Mains Relocated		90,300	50,000	50,000	60,000	90,000	90,000	95,000	1,005,300	1,005,300		
E	(JDE Item 84) - Hydrants, Valves, and Manholes - New		22,965	7,050	23,615	14,529	8,882	28,806	28,411	192,000	195,315		
F	(JDE Item 83) - Hydrants, Valves, and Manholes - Replac		0	0	8,750	1,925	175	15,225	39,900	150,000	153,725		
G	(JDE Item 86) - Services and Laterals - New		160,035	20,100	49,637	75,174	18,585	87,244	103,522	980,000	980,000		
H	(JDE Item 85) - Services and Laterals - Replaced		321,799	71,957	76,403	10,362	65,043	94,235	162,674	1,400,000	1,421,200		
I	(JDE Item 88) - Meters - New		213,534	78,688	133,973	77,438	48,307	54,327	71,213	1,387,167	1,381,547		
J	(JDE Item 87) - Meters - Replaced		439,433	71,776	93,734	107,017	23,239	207,739	249,731	2,000,000	2,045,773		
K	(JDE Item 89) - ITS Equipment and Systems		44,940	0	888	4,126	4,888	17,761	4,850	102,000	101,447		
L	(JDE Item --) SCADA Equipment and Systems		15,507	0	0	0	0	0	0	90,000	90,000		
M	(JDE Item --) Security Equipment and Systems		10,000	0	0	0	0	0	0	10,000	10,000		
N	(JDE Item 90) Offices and Operations Centers		0	12,000	12,267	11,333	11,067	10,667	11,333	600,000	227,333		
O	(JDE Item 91) Vehicles		291,000	0	9,259	0	0	3,704	24,074	500,000	509,463		
P	(JDE Item 92) Tools and Equipment		0	5,000	18,000	40,000	50,200	55,000	10,000	257,200	261,200		
Q	(JDE Item 93, 94, & 95)		274,773	32,678	48,889	0	13,619	51,990	66,227	800,000	806,658		
R	(JDE Item 96) Capitalized Tank Rehabilitation/Painting		0	0	0	0	0	0	0	0	0		
S	(JDE Item 97) Engineering Studies		39,600	0	1,700	9,900	2,300	3,800	4,500	150,000	141,150		
	Total DV & A thru S		3,025,410	667,525	1,092,836	781,612	685,721	1,466,286	1,569,410	16,128,367	15,846,250		

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Funding Projects (FP)												
FP	Job #	Description	Sub Acct	Mar-09	Apr-09	May-09	Jun-09	Aug - Dec 2008 Forecasted	Jul-09	Aug-09	Sep-09	Oct-09
	1202-5	Rep N Broadway Water Line	331001	175,000	200,000	200,000	165,046	\$ 1,550,046	184,954	0	0	0
		Total for Funding Project 1 --->	1202-5	\$ 175,000	\$ 200,000	\$ 200,000	\$ 165,046	\$ 1,550,046	\$ 184,954	\$ -	\$ -	\$ -
	1202-6	US 460 Main Extension	331001	393,650	298,303	242,585	0	\$ 21,949	0	0	0	0
		US 460 Main Extension	303500				\$ 20,395					
		Total for Funding Project 2 --->	1202-6	\$ 393,650	\$ 298,303	\$ 242,585	\$ -	\$ 42,344	\$ -	\$ -	\$ -	\$ -
	12020105	Ins 1MG Storage Tnk/3MG Boos Sta	331001				\$ 9		0	0	0	0
			311540									
			330200									
			330000									
		Total for Funding Project 3 --->	12020105	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -
	12020201	Design Leestown Road	331001				\$ 135,810					
			303500				\$ 15,145					
		Total for Funding Project 4 --->	12020201	\$ -	\$ -	\$ -	\$ 150,955	\$ -	\$ -	\$ -	\$ -	\$ -
	12020204	Development-Reg SCS Solution	304100	5,826	5,826	5,826	5,826	1,889,756	5,826	5,826	5,826	4,221
		Total for Funding Project 5 --->	12020204	\$ 5,826	\$ 5,826	\$ 5,826	\$ 5,826	\$ 1,889,756	\$ 5,826	\$ 5,826	\$ 5,826	\$ 4,221
	12020301	Ins 2.0 MG Elev Storage Tank	330100									
		Total for Investment Project 6 --->	12020301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	12020303	Ins Electr. Reliability Improv.	311200				\$ 337		0	0	0	0
		Total for Investment Project 7 --->	12020303	\$ -	\$ -	\$ -	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ -
	12020402	Major Highway Relocations	331001	0	0	0	0	403,377	0	0	0	0
		Total for Investment Project 8 --->	12020402	\$ -	\$ -	\$ -	\$ -	\$ 403,377	\$ -	\$ -	\$ -	\$ -
	12020508	Ins KY Reliability Improvements	311200	0	0	0	0	7,407,333	0	0	0	0
		Total for Investment Project 9 --->	12020508	\$ -	\$ -	\$ -	\$ -	\$ 7,407,333	\$ -	\$ -	\$ -	\$ -

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Funding Projects (FP)		01/31/09 05/31/10	Base Per Fore Per	01/31/09 05/31/10	07/31/08 Transfer Expenditures	Reserved	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09
FP Job #	Description	Sub Acct	Amount in CWIP at Jul-08	Amount in CWIP at Jul-08	Transfer Expenditures	Reserved	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09
12020602	Ins 8" DI Yarnallion Road Ext.	331001 335000	\$ 31,852 1,091	\$ 31,852 1,091		0 0	59,092 0	59,342	59,592	59,842	60,092	0	0
	Total for Investment Project 10 --->		\$ 32,844	\$ 32,844		- \$	59,092 \$	59,342 \$	59,592 \$	59,842 \$	60,092 \$	- \$	- \$
12020607	Ins WTR TRT PLT KY River Pool 3	301000 303200 303300 303400 303500 304100 304200 304300 306000 309000 311200 320100 330000 331001	4,579,160 1,905,218 54,570 27,565 110,705 38,445 7,654,101	4,579,160 1,905,218 54,570 27,565 110,705 38,445 7,654,101		3,254,107 4,000 0 46,740 359,404 0 1,908,856 3,343 5,673 117,037 397,288 (304,999)	1,331 0 0 150,000 500,000 200,000 1,500,000 5,000 100,000 100,000 300,000 350,000 700,000	445,000 0 0 150,000 500,000 200,000 1,000,000 5,000 100,000 100,000 300,000 350,000 700,000	95,000 0 0 150,000 500,000 200,000 1,000,000 5,000 100,000 100,000 300,000 350,000 700,000	195,000 0 0 150,000 300,000 200,000 1,500,000 5,000 100,000 100,000 300,000 150,000 1,500,000	400,000 0 0 150,000 300,000 50,000 1,500,000 50,000 100,000 100,000 300,000 150,000 2,500,000	1,430,000 0 0 150,000 500,000 200,000 1,500,000 50,000 200,000 200,000 300,000 150,000 2,500,000	
	Total for Investment Project 11 --->		\$ 14,369,763	\$ 14,369,763		- \$	5,790,449 \$	3,756,331 \$	3,750,000 \$	4,200,000 \$	4,400,000 \$	5,500,000 \$	6,980,000 \$
12020701	Ins Incline Chain (Replacement)	304100	\$ 133,660	\$ 133,660		0	33,304	33,527	44,487	38,343	24,014	0	0
	Total for Investment Project 13 --->		\$ 133,660	\$ 133,660		- \$	33,304 \$	33,527 \$	44,487 \$	38,343 \$	24,014 \$	- \$	- \$
12020702	Major Highway Relocations	331001 331001 331001	\$ 232,887	\$ 232,887		0	133,317	133,317	133,317	133,317	74,765	0	0
	Total for Investment Project 14 --->		\$ 232,887	\$ 232,887		- \$	133,317 \$	133,317 \$	133,317 \$	133,317 \$	74,765 \$	- \$	- \$
	Total for Investment Project 15 --->		\$ 0	\$ 0		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
	Total for Investment Project 16 --->		\$ 0	\$ 0		- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
IP-1232-1	Owenton Bulk Storage Design	320100	\$ 35,046	\$ 35,046		0	179,174	132,779	133,667	151,164	135,573	29,123	0
	Total for Investment Project 17 --->		\$ 35,046	\$ 35,046		- \$	179,174 \$	132,779 \$	133,667 \$	151,164 \$	135,573 \$	29,123 \$	- \$

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Funding Projects (FP)												
FP Job #	Description	Sub Acct	Mar-09	Apr-09	May-09	Jun-09	Forecasted Aug - Dec 2008	Jul-09	Aug-09	Sep-09	Oct-09	
12020602	Ins 8" DI Yarnallton Road Ext.	331001	0	0	0	0	0	0	0	0	0	0
		335000					\$ 1,091					
							\$ -					
							\$ -					
							\$ -					
	Total for Investment Project 10 -->						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12020602	Ins WTR TRT PLT KY River Pool 3	301000	187,143	39,143	317,144	38,000	8,569,598	345,000	174,489	162,000	309,586	
		303200	0	0	0	0	4,000	0	0	0	0	
		303300	0	0	0	0	0	0	0	0	0	
		303400	0	0	0	0	1,905,218	0	0	0	0	
		303500	150,000	50,000	30,000	25,000	645,740	25,000	24,511	0	0	
		304100	500,000	500,000	500,000	500,000	2,159,404	500,000	500,000	500,000	500,000	
		304200	200,000	200,000	200,000	200,000	800,000	200,000	200,000	250,000	0	
		304300	1,500,000	1,500,000	1,500,000	500,000	6,963,426	500,000	1,000,000	1,000,000	500,000	
		306000					27,565					
		309000	50,000	50,000	50,000	100,000	23,343	100,000	100,000	100,000	100,000	
		311200	200,000	200,000	500,000	500,000	5,163,378	500,000	500,000	200,000	200,000	
		320100	300,000	500,000	500,000	500,000	1,155,483	500,000	500,000	500,000	500,000	
		330000	150,000	150,000	300,000	300,000	1,597,288	300,000	150,000	300,000	356,764	
		331001	2,500,000	2,500,000	2,500,000	2,500,000	11,899,102	2,000,000	2,500,000	2,500,000	2,500,000	
							\$ -					
	Total for Investment Project 11 -->		\$ 5,737,143	\$ 5,689,143	\$ 6,397,144	\$ 5,163,000	\$ 27,692,945	\$ 4,971,000	\$ 5,649,000	\$ 5,512,000	\$ 4,966,360	
12020701	Ins Incline Chain (Replacement)	304100	0	0	5,000	20,000	307,336	85,000	162,000	171,288	185,000	
							\$ -					
							\$ -					
							\$ -					
	Total for Investment Project 13 -->		\$ -	\$ -	\$ 5,000	\$ 20,000	\$ 307,336	\$ 85,000	\$ 162,000	\$ 171,288	\$ 185,000	
12020702	Major Highway Relocations	331001	0	0	0	0	840,920	0	0	0	0	
		331001	30,000	120,000	125,000	125,000	-	125,000	125,000	125,000	125,000	
		331001	0	0	0	0	0	0	0	0	0	
							\$ -					
							\$ -					
							\$ -					
	Total for Investment Project 14-->		\$ 30,000	\$ 120,000	\$ 125,000	\$ 125,000	\$ 840,920	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
							\$ -					
							\$ -					
							\$ -					
							\$ -					
	Total for Investment Project 15-->		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
							\$ -					
							\$ -					
							\$ -					
	Total for Investment Project 16-->		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IP-1232-1	Owenton Bulk Storage Design	320100	0	0	0	0	767,403	0	0	0	0	
							\$ -					
							\$ -					
							\$ -					
	Total for Investment Project 17-->		\$ -	\$ -	\$ -	\$ -	\$ 767,403	\$ -	\$ -	\$ -	\$ -	

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Funding Projects (FP)													Forecasted Total 2009
FP Job #	Description	Sub Acct	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10			Forecasted Total 2009
12020602	Ins 8" DI Yarnallton Road Ext.	331001	0	0	0	0	0	0	0	0	0	0	0
		335000											0
													0
Total for Investment Project 10 --->													12020602
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12020607	Ins WTR TRT PLT KY River Pool 3	301000	385,000	287,000	804,000	170,812	985,000	1,027,000	1,364,834	537,000			\$ 4,075,515
		303200	0	0	0	0	0	0	0	0			0
		303300	0	0	0	0	0	0	0	0			0
		303400	0	0	0	0	0	0	0	0			0
		303500	0	0	0	0	0	0	0	0			0
		304100	500,000	300,000	750,000	500,000	500,000	500,000	1,550,000	2,000,000			\$ 604,511
		304200	0	0	0	0	0	0	0	0			\$ 5,600,000
		306000	900,000	500,000	500,000	750,000	750,000	1,000,000	1,500,000	1,500,000			\$ 1,700,000
		309000	100,000	100,000	50,000	26,912	0	0	0	0			0
		311200	100,000	100,000	50,000	41,378	0	0	0	0			0
		320100	500,000	500,000	500,000	500,000	1,300,000	1,300,000	1,056,814	2,500,000			\$ 5,400,000
		330000	0	0	0	0	0	0	0	0			\$ 2,306,764
		331001	2,750,000	3,200,000	3,000,000	2,200,000	3,000,000	2,000,000	450,898	0			\$ 30,450,000
Total for Investment Project 11 --->													12020701
			\$ 5,235,000	\$ 4,987,000	\$ 5,654,000	\$ 4,189,102	\$ 6,535,000	\$ 5,827,000	\$ 5,922,546	\$ 6,537,000			\$ 62,711,275
12020701	Ins Incline Chain (Replacement)	304100	125,000	62,000	0	0	0	0	0	0			\$ 815,288
			0	0	0	0	0	0	0	0			0
Total for Investment Project 13 --->													12020701
			\$ 125,000	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 815,288
12020702	Major Highway Relocations	331001	0	0	0	0	0	0	0	0			0
		331001	125,000	112,500	0	0	0	0	0	0			\$ 1,137,500
		331001	0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
Total for Investment Project 14-->													12020602
			\$ 125,000	\$ 112,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 1,137,500
Total for Investment Project 15-->													
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
Total for Investment Project 16-->													12020602
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
IP-1232-1	Owenton Bulk Storage Design	320100	0	0	0	0	0	0	0	0			\$ 29,123
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
			0	0	0	0	0	0	0	0			0
Total for Investment Project 17-->													IP-1232-1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 29,123

Kentucky-American Water Company Schedule of Forecasted Capital Expenditures Funding Projects (FP)													Forecasted Total 2009
FP Job #	Description	Sub Acct	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Forecasted Total 2009		
12020505	Replace Trac-Vac System	304300	0	0	0	0	0	0	0	0	0		
	Total for Investment Project 18-->	12020505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12020506	Sludge Handling Improvement	304300	0	0	0	0	0	0	0	0	0		
	Total for Investment Project 19-->	12020506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12300403	Owen County Main Extension	331001	0	0	0	0	0	0	0	0	0		
	Total for Investment Project 20-->	12300403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-1202-11	Install 19,000' of 12" along I-75	331001	0	0	0	0	0	0	0	0	0		
	Total for Investment Project 21-->	IP-1202-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-1202-12	Install 16,000' of 12" Russell Cave Rd	331001	0	0	0	0	0	0	0	0	0		
	Total for Investment Project 22-->	IP-1202-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
IP-1202-13	Install 14,700' of 12" & 3,800' of 8" Greenwich Rd.	331001	0	0	0	0	0	0	0	0	0		
	Total for Investment Project 23-->	IP-1202-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12020501	Ground Storage Tank	330200	25,000	55,056	20,000	50,000	300,000	300,000	300,000	300,000	122,870		
	Total for Investment Project 24-->	12020501	\$ 25,000	\$ 55,056	\$ 20,000	\$ 50,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 122,870		

Kentucky-American Water Company
 Summary of Plant Additions by Account

CHECK TOTAL \$ 47,299,689 \$ - S/B ZERO

ACCT	Aug-2008	Sep-2008	Oct-2008	Nov-2008	Dec-2008	Jan-2009	Feb-2009	Mar-2009	Apr-2009	May-2009	Jun-2009	Jul-2009
301000	0	0	0	0	0	0	0	0	0	0	0	0
302000	0	0	0	0	0	0	0	0	0	0	0	0
303200	0	0	0	0	0	0	0	0	0	0	0	0
303300	0	0	0	0	0	0	0	0	0	0	0	0
303400	0	0	0	0	0	0	0	0	0	0	0	0
303500	15,145	0	0	0	0	0	0	0	0	0	20,395	0
304100	1,616	1,616	0	0	0	0	0	0	0	0	0	0
304200	(88)	(88)	0	0	0	0	0	0	0	0	0	0
304300	6,952	6,952	0	43,999	8,000	0	0	0	0	0	0	0
304400	0	0	0	0	0	0	0	0	0	0	0	0
304500	40,231	40,231	0	0	0	0	0	0	0	0	0	0
304600	(19)	981	1,000	6,000	1,000	1,000	0	0	0	0	0	0
304700	0	0	0	0	0	0	0	0	0	0	0	0
304800	(181)	(181)	0	0	0	0	0	0	0	0	0	0
305000	0	0	0	0	0	0	0	0	0	0	0	0
306000	0	0	0	0	0	0	0	0	0	0	0	0
309000	0	0	0	0	0	0	0	0	0	0	0	0
310000	342	342	0	0	0	0	0	0	0	0	0	0
310100	0	0	0	0	0	0	0	0	0	0	0	0
311200	7,406,190	370	370	370	370	0	0	0	0	0	0	0
311300	0	0	0	0	0	0	0	0	0	0	0	0
311400	0	0	0	0	0	0	0	0	0	0	0	0
311520	26,653	26,653	0	0	0	0	0	0	0	0	0	0
311540	55	0	0	0	0	0	0	0	0	0	0	0
320100	27,346	30,238	2,892	2,892	2,892	799,417	0	0	0	0	0	0
330000	1,317	1,068	0	0	0	0	0	0	0	0	0	0
330100	13,406	27,261	23,769	14,195	13,185	13,185	0	0	0	0	0	0
330200	36	0	0	0	0	0	0	0	0	0	0	0
331001	354,448	552,043	537,413	454,541	1,931,752	523,503	366,976	614,413	428,270	435,653	3,515,232	2,525,675
331200	0	0	0	0	0	0	0	0	0	0	0	0
331300	0	0	0	0	0	0	0	0	0	0	0	0
333000	25,877	115,285	66,963	79,878	105,602	66,305	87,259	120,947	84,845	79,292	175,196	255,351
334110	1,648,536	1,685,581	37,392	37,046	37,198	37,261	20,530	31,288	24,889	9,922	34,545	42,376
334120	0	0	0	0	0	0	0	0	0	0	0	0
334130	11,984	210,298	200,168	198,314	199,125	199,463	109,903	167,492	133,238	53,113	184,930	226,845
334200	21,777	47,928	26,396	26,151	26,258	26,303	14,492	22,086	17,570	7,004	24,386	29,914
335000	23,470	56,997	29,214	28,299	33,501	44,819	6,768	30,170	15,598	8,677	40,704	61,474
339100	0	0	0	0	0	0	0	0	0	0	0	0
339600	70,129	113,529	43,899	43,399	42,899	40,819	0	2,550	14,850	3,450	5,700	6,750
340100	0	262,246	439,246	389,246	269,946	212,210	90,000	92,000	85,000	83,000	80,000	85,000
340200	0	0	0	0	0	0	0	0	0	0	0	0
340210	0	0	0	0	0	0	0	0	0	0	0	0
340220	611	9,536	19,090	14,810	14,810	15,000	0	906	4,209	4,986	18,116	4,947
340230	0	0	0	0	0	0	0	0	0	0	0	0
340300	2,500	2,500	0	0	0	0	0	0	0	0	0	0
340320	0	0	0	0	0	0	0	0	0	0	0	0
340330	0	0	0	0	0	0	0	0	0	0	0	0
340500	0	0	0	0	0	0	0	0	0	0	0	0
341100	0	1,648	21,425	11,431	51,656	81,264	0	2,500	0	0	1,000	6,500
341200	0	0	0	0	0	50,000	0	0	0	0	0	0
341300	0	0	0	0	0	50,000	0	0	0	0	0	0

Kentucky-American Water Compa
Summary of Plant Additions by Ac
CHECK TOTAL \$ 47,299,689

ACCT	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	May-2010	Totals
301000	0	0	0	0	0	0	0	0	0	0	0
302000	0	0	0	0	0	0	0	0	0	0	0
303200	0	0	0	0	0	0	0	0	0	0	0
303300	0	0	0	0	0	0	0	0	0	0	0
303400	0	0	0	0	0	0	0	0	0	0	0
303500	0	0	0	0	0	0	0	0	0	0	0
304100	0	0	0	0	1,122,624	0	0	0	0	0	35,540
304200	0	0	0	0	0	0	0	0	0	0	1,125,856
304300	0	0	0	0	0	0	0	0	0	0	(176)
304400	0	0	0	0	0	0	0	0	0	0	65,903
304500	0	0	0	0	0	0	0	0	0	0	0
304600	0	0	0	0	0	0	0	0	0	0	80,462
304700	0	0	0	0	0	10,000	0	0	0	0	19,962
304800	0	0	0	0	0	0	0	0	0	0	0
305000	0	0	0	0	0	0	0	0	0	0	(362)
306000	0	0	0	0	0	0	0	0	0	0	0
309000	0	0	0	0	0	0	0	0	0	0	0
310000	0	0	0	0	0	0	0	0	0	0	684
310100	0	0	0	0	0	0	0	0	0	0	0
311200	0	0	0	0	0	0	0	0	0	0	7,407,670
311300	0	0	0	0	0	0	0	0	0	0	0
311400	0	0	0	0	0	0	0	0	0	0	0
311520	0	0	0	0	0	0	0	0	0	0	53,306
311540	0	0	0	0	0	0	0	0	0	0	55
320100	0	0	9,657	64,836	0	15,507	0	0	0	0	955,677
330000	0	0	0	0	0	0	0	0	0	0	2,385
330100	0	0	0	0	0	0	0	0	0	0	105,001
330200	0	0	0	0	0	0	0	0	0	0	36
331001	345,150	578,397	765,284	513,485	1,783,023	1,191,924	368,277	615,711	429,808	439,415	19,270,393
331200	0	0	0	0	0	0	0	0	0	0	0
331300	0	0	0	0	0	0	0	0	0	0	0
333000	165,272	207,256	327,911	194,283	200,552	481,834	92,057	126,040	85,536	83,628	3,227,169
334110	15,281	36,592	39,184	57,663	50,674	92,499	21,315	32,257	26,130	10,135	4,028,294
334120	0	0	0	0	0	0	0	0	0	0	0
334130	81,804	195,885	209,762	308,683	271,272	495,171	114,102	172,680	139,879	54,256	3,938,367
334200	10,787	25,830	27,660	40,705	35,772	65,297	15,047	22,770	18,446	7,155	559,734
335000	20,294	36,370	63,432	13,802	21,846	22,865	7,050	32,365	16,454	9,057	623,226
339100	0	0	0	0	0	0	0	0	0	0	0
339600	4,350	16,500	34,650	0	21,600	39,600	0	1,700	9,900	2,300	518,574
340100	55,000	30,000	0	0	0	0	12,000	12,267	11,333	11,067	2,219,561
340200	0	0	0	0	0	0	0	0	0	0	0
340210	0	0	0	0	0	0	0	0	0	0	0
340220	12,543	0	287	1,133	9,935	44,940	0	888	4,126	4,888	185,761
340230	0	0	0	0	0	0	0	0	0	0	0
340300	0	0	0	0	0	0	0	0	0	0	5,000
340320	0	0	0	0	0	0	0	0	0	0	0
340330	0	0	0	0	0	0	0	0	0	0	0
340500	0	0	0	0	0	0	0	0	0	0	0
341100	0	29,500	0	4,500	0	91,000	0	9,259	0	0	311,683
341200	0	0	0	0	0	50,000	0	0	0	0	100,000
341300	0	0	0	0	50,000	50,000	0	0	0	0	150,000

Kentucky-American Water Compa
 Summary of Plant Additions by Ac
 CHECK TOTAL \$ 47,299,689

ACCT	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Jan-2010	Feb-2010	Mar-2010	Apr-2010	May-2010	Totals
341400	0	0	56,000	0	59,000	100,000	0	0	0	0	315,000
342000	0	0	0	0	0	0	0	0	0	0	0
343000	26,706	40,528	14,496	32,033	28,985	109,909	18,071	37,560	40,000	55,647	1,090,697
344000	13,706	40,528	14,496	32,033	28,985	109,909	13,071	19,560	0	5,447	481,343
345000	0	0	0	0	0	0	0	0	0	0	2,610
346100	0	0	0	0	0	0	0	0	0	0	183,392
346190	6,853	20,264	7,248	16,016	14,492	54,955	6,536	9,780	0	2,724	236,887
347000	0	0	0	0	0	0	0	0	0	0	0
348000	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
\$	757,746	\$ 1,257,650	\$ 1,570,067	\$ 1,279,172	\$ 3,698,760	\$ 3,025,410	\$ 667,526	\$ 1,092,837	\$ 781,612	\$ 685,719	\$ 47,299,689
\$	757,746	1,257,650	1,570,067	1,279,172	3,698,760	3,025,410	667,526	1,092,837	781,612	685,719	47,299,689
\$	-	-	-	-	-	-	-	-	-	-	-

In Service - Construction
 Sum of Above
 Difference

Base Per. 01/31/09
Fore Per 05/31/10

**Kentucky-American Water Company
Schedule of Forecasted Retirements**

Budget Item	Description	Aug-2008	Sep-2008	Oct-2008	Nov-2008	Dec-2008	Jan-2009	Feb-2009	Mar-2009	Apr-2009
12020505	Replace Trac-Vac System			400,000						
12020506	Sludge Handling Improvements - RRS			600,000						
12020508	Reliability Improvements				1,565,400					
1202-5	North Broadway Main Replacement	9,834	19,549	28,806	29,165	15,502	25,000	30,000	35,000	40,000
12020606	Incline Car Replacement @ KRS									
	Replace Parkers Mill Pump and Diesel									
12020402	US 25/Georgetown Road									
12020402	Liberty/Todds								6,000	24,000
	Major Highway Relocations - 2008									
Total for Budget Projects		9,834	19,549	1,028,806	29,165	1,580,902	25,000	30,000	41,000	64,000

B (JDE Item 81) - Mains-Planned Replacement/Restored

B	Mains	14,341	18,621	15,621	15,621	16,624	10,000	10,000	10,000	16,000
	Services									
	Hydrants									
	Land									
	Meters									
	Meter Installations									
Total for Budget Item B		14,341	18,621	15,621	15,621	16,624	10,000	10,000	10,000	16,000

C (JDE Item 81) - Unscheduled Replacement

C	Mains	3,927	3,499	2,359	4,385	3,606	0	1,560	11	889
	Services									
	Hydrants									
	Land									
	Meters									
	Meter Installations									
Total for Budget Item C		3,927	3,499	2,359	4,385	3,606	0	1,560	11	889

D (JDE Item 81) - Mains Relocated

D	Mains	2,500	7,810	8,577	8,577	8,577	10,000	10,000	12,000	18,000
	Services									
	Hydrants									
	Land									
	Meters									
	Meter Installations									
Total for Budget Item D		2,500	7,810	8,577	8,577	8,577	10,000	10,000	12,000	18,000

F (JDE Item 83) - Hydrants, Valves, and Manholes - Replaced

F	Hydrants	1,843	1,843	1,660	2,482	2,298	0	1,500	330	30
Total for Budget Item F		1,843	1,843	1,660	2,482	2,298	0	1,500	330	30

Kentucky-American Water Company
Schedule of Forecasted Retirements

Base Per.
Fore Per

01/31/09
05/31/10

Budget Item	Description	Account	Totals																	
			May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009	Ending Jun 09									
12020505	Replace Trac-Vac System	304300											400,000							
12020506	Sludge Handling Improvements - RRS	304300											600,000							
12020508	Reliability Improvements	311200											1,565,400							
1202-5	North Broadway Main Replacement	331001	40,000	33,009	36,991								305,865							
12020606	Incline Car Replacement @ KRS	304100											0						51,620	
	Replace Parkers Mill Pump and Diesel	311300											0							
12020402	US 25/Georgetown Road	331001											0							
12020402	Liberty/Todds	331001											0							
	Major Highway Relocations - 2008	331001	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	80,000	25,000	25,000	25,000	25,000	25,000	22,500	
Total for Budget Projects			65,000	58,009	61,991	25,000	25,000	25,000	25,000	25,000	25,000	25,000	2,951,265	25,000	25,000	25,000	25,000	25,000	74,120	
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B (JDE Item 81) - Mains-Planned Replacement/Restored																				
B	Mains	331001	18,500	19,500	19,500	20,500	19,500	19,500	19,500	19,500	19,500	19,500	164,828	19,500	19,500	19,500	19,500	19,500	18,560	
	Services	333000											0							
	Hydrants	335000											0							
	Land	303500											0							
	Meters	334130											0							
	Meter Installations	334200											0							
Total for Budget Item B			18,500	12,064	2,211	9,261	3,986	3,136	1,269	11,685										
<hr/>																				
C (JDE Item 81) - Unscheduled Replacement																				
C	Mains	331001	1,808	12,064	34,108	9,261	3,986	3,136	1,269	11,685										
	Services	333000											0							
	Hydrants	335000											0							
	Land	303500											0							
	Meters	334130											0							
	Meter Installations	334200											0							
Total for Budget Item C			1,808	12,064	34,108	9,261	3,986	3,136	1,269	11,685										
<hr/>																				
D (JDE Item 81) - Mains Relocated																				
D	Mains	331001	18,000	19,000	19,000	20,000	19,000	19,000	19,000	19,000	19,000	19,000	123,041	19,000	19,000	19,000	19,000	19,000	18,060	
	Services	333000											0							
	Hydrants	335000											0							
	Land	303500											0							
	Meters	334130											0							
	Meter Installations	334200											0							
Total for Budget Item D			18,000	19,000	123,041	20,000	19,000	19,000	19,000	19,000	19,000	19,000	123,041	19,000	19,000	19,000	19,000	19,000	18,060	
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F (JDE Item 83) - Hydrants, Valves, and Manholes - Replac																				
F	Hydrants	335000	2,610	6,840	21,436	5,400	9,780	1,800	1,800	1,800	1,800	1,800	21,436	1,710	5,400	9,780	1,800	1,800	0	
		335000			0							0								
		335000			0							0								
Total for Budget Item F			2,610	6,840	21,436	5,400	9,780	1,800	1,800	1,800	1,800	21,436	1,710	5,400	9,780	1,800	1,800	0		

Kentucky-American Water Company
Schedule of Forecasted Retirements

Base Per.
Fore Per

Budget Item	Description	Account	Jan-2010	Feb-2010	Mar-2010	Apr-2010	May-2010	Jun-2010	Totals Ending Jun 10
12020505	Replace Trac-Vac System	304300							0
12020506	Sludge Handling Improvements - RRS	304300							0
12020508	Reliability Improvements	311200							0
1202-5	North Broadway Main Replacement	331001							36,991
	Incline Car Replacement @ KRS	304100							51,620
12020606	Replace Parkers Mill Pump and Diesel	311300							0
12020402	US 25/Georgetown Road	331001							0
12020402	Liberty/Todds	331001							0
	Major Highway Relocations - 2008	331001							147,500
Total for Budget Projects			0	0	0	0	0	0	236,111
B (JDE Item 81) - Mains-Planned Replacement/Restored									
B	Mains	331001	10,000	10,000	10,000	16,000	18,500	19,500	201,060
	Services	333000							0
	Hydrants	335000							0
	Land	303500							0
	Meters	334130							0
	Meter Installations	334200							0
Total for Budget Item B			10,000	10,000	10,000	16,000	18,500	19,500	201,060
C (JDE Item 81) - Unscheduled Replacement									
C	Mains	331001	0	1,560	11	889	1,808	12,064	47,880
	Services	333000							0
	Hydrants	335000							0
	Land	303500							0
	Meters	334130							0
	Meter Installations	334200							0
Total for Budget Item C			0	1,560	11	889	1,808	12,064	47,880
D (JDE Item 81) - Mains Relocated									
D	Mains	331001	10,000	10,000	12,000	18,000	18,000	19,000	201,060
	Services	333000							0
	Hydrants	335000							0
	Land	303500							0
	Meters	334130							0
	Meter Installations	334200							0
Total for Budget Item D			10,000	10,000	12,000	18,000	18,000	19,000	201,060
F (JDE Item 83) - Hydrants, Valves, and Manholes - Replac									
F	Hydrants	335000	0	1,750	385	35	3,045	7,980	31,885
		335000							0
		335000							0
		335000							0
		335000							0
		335000							0
		335000							0
Total for Budget Item F			0	1,750	385	35	3,045	7,980	31,885

Kentucky-American Water Company
Schedule of Forecasted Retirements

Base Per. 01/31/09
Fore Per 05/31/10

Budget Item	Description	Account	Aug-2008	Sep-2008	Oct-2008	Nov-2008	Dec-2008	Jan-2009	Feb-2009	Mar-2009	Apr-2009
H	H (JDE Item 85) - Services and Laterals - Replaced Services	333000	6,350	6,694	6,564	7,634	7,633	13,432	14,262	1,934	12,141
Total for Budget Item H			6,350	6,694	6,564	7,634	7,633	13,432	14,262	1,934	12,141
J	J (JDE Item 87) - Meters - Replaced Meters Plastic Case Meter Other Meter Installations	334120 334130 334200	2,679	2,775	2,679	2,727	2,631	2,936	3,835	4,378	951
Total for Budget Item J			2,679	2,775	2,679	2,727	2,631	2,936	3,835	4,378	951
K	K (JDE Item 89) ITS Equipment and Systems Computers & Periph Mainframe Computers & Periph Personal Computer Software SCADA Equipment and System Computer Equip & Periph Other	340210 340220 340300 311400 340230	6,694	14,317	11,107	11,108	11,250	0	679	3,157	3,739
Total for Budget Item K			6,694	14,317	11,107	11,108	11,250	0	679	3,157	3,739
L	L (JDE Item -) SCADA Equipment and Systems Power Generated Equipment Electric pumping equipment WT equipment non-media Communication Equipment - instrumentation Structures and Improvement WT Computer & Periph - Mainframe Miscellaneous Equipment	310100 311200 320100 346190 304300 340210 347000	1,446	1,446	1,446	1,446	1,446	0	0	0	0
Total for Budget Item L			1,446	1,446	1,446	1,446	1,446	0	0	0	0
M	M (JDE Item -) Security Equipment and Systems Structure & Impr - SS Structure & Impr - PU Structure & Impr - WT Structure & Impr - TD Structure & Impr - Ag Structure & Impr - Offices Structure & Impr - Stores, Shop, & Garage Structure & Impr - Misc	304100 340200 304300 304400 304500 304600 304700 304800	250	250	1,500	250	250	0	0	0	0
Total for Budget Item M			250	250	1,500	250	250	0	0	0	0
N	N (JDE Item 90) Offices and Operations Centers Misc Equipment Office Structures Misc Structures Office Furniture and Equipment Tools, Shop, & Garage Equipment	347000 304600 304800 340100 343000	250	250	1,500	250	250	0	0	0	0
Total for Budget Item N			250	250	1,500	250	250	0	0	0	0

Kentucky-American Water Company
Schedule of Forecasted Retirements

Base Per.
Fore Per

Budget Item	Description	Account	Jan-2010	Feb-2010	Mar-2010	Apr-2010	May-2010	Jun-2010	Totals Ending Jun 10
H	H (JDE Item 85) - Services and Laterals - Replaced Services	333000	14,391	15,281	2,072	13,009	18,847	32,535	286,410
	Total for Budget Item H		14,391	15,281	2,072	13,009	18,847	32,535	286,410
J	J (JDE Item 87) - Meters - Replaced Meters Plastic Case Meter Other Meter Installations	334120 334130 334200	3,230	4,218	4,816	1,046	9,348	11,238	93,082
	Total for Budget Item J		3,230	4,218	4,816	1,046	9,348	11,238	93,082
K	K (JDE Item 89) ITS Equipment and Systems Computers & Periph Mainframe Computers & Periph Personal Computer Software SCADA Equipment and System Computer Equip & Periph Other	340210 340220 340300 311400 340230	0	666	3,095	3,666	13,321	3,638	76,014
	Total for Budget Item K		0	666	3,095	3,666	13,321	3,638	76,014
L	L (JDE Item --) SCADA Equipment and Systems Power Generated Equipment Electric pumping equipment WT equipment non-media Communication Equipment - instrumentation Structures and Improvement WT Computer & Periph - Mainframe Miscellaneous Equipment	310100 311200 320100 346190 304300 340210 347000	0	0	0	0	0	0	45,001
	Total for Budget Item L		0	0	0	0	0	0	45,001
M	M (JDE Item --) Security Equipment and Systems Structure & Impr - SS Structure & Impr - PU Structure & Impr - WT Structure & Impr - TD Structure & Impr - Ag Structure & Impr - Offices Structure & Impr - Stores, Shop, & Garage Structure & Impr - Misc	304100 340200 304300 304400 304500 304600 304700 304800	0	0	0	0	0	0	2,500
	Total for Budget Item M		0	0	0	0	0	0	2,500
N	N (JDE Item 90) Offices and Operations Centers Misc Equipment Office Structures Misc Structures Office Furniture and Equipment Tools, Shop, & Garage Equipment	347000 304600 304800 340100 343000	0	0	0	0	0	0	0
	Total for Budget Item N		0	0	0	0	0	0	0

01/31/09
05/31/10

Base Per.
Fore Per

**Kentucky-American Water Company
Schedule of Forecasted Retirements**

Budget Item	Description	Totals												
		May-2009	Jun-2009	Ending Jun 09	Jul-2009	Aug-2009	Sep-2009	Oct-2009	Nov-2009	Dec-2009				
O (JDE Item 91) Vehicles														
O	Trans Equipment Light Trucks			220,442		18,580							31,756	154,470
	Trans Equipment Other			0										
	Trans Equipment Autos			23,586				36,505						42,572
	Trans Equipment Heavy Trucks			0										
	Power Operated Equipment			0										
P (JDE Item 92) Tools and Equipment														
P	Electric pumping equipment			0										
	WT equipment non-media			0										
	Tools, Shop, & Garage Equipment	1,640	8,000	49,073	1,300	0	0	0	0	0	0	0	0	0
	Laboratory Equipment			0										
	Miscellaneous Equipment			0										
Q (JDE Item 93, 94, & 95)														
Q	Water treatment equipment			0										
	Water Treatment Non-Media			0										
	Laboratory Equipment			0										
	Com Equip Non - Telephone			0										
	Tools, Shop, & Garage Equipment	1,957	2,493	19,603	1,371	4,053	1,450	3,203	2,898	10,991				
	Computers & periph other			0										
	Computer software			0										
R Capitalized Tank Rehabilitation														
R	Elevated Tanks & Standpipes			3,929										
Grand Total - LEXINGTON														
		152,023	173,603	3,884,062	138,679	133,376	163,417	142,246	152,075	465,144				
		0	0	3,929	0	0	0	0	0	0				
		1,957	2,493	19,603	1,371	4,053	1,450	3,203	2,898	10,991				

Kentucky-American Water Company
Monthly CWIP Balance by Project
Base Test Year: 01/31/09
Forecasted Test Year: 05/31/10

Item A - H 100.00%
IP's 100.00%

Code
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Budget Item	Code	Description	Estimated Dates												Book AFUDC Y/N	Account	AW	CWIP Balance Forecasted 13 Mo Average
			** Starting Date**		** Completion Date		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10						
			Month	Year	Month	Year												
DV	1	Mains	VAR	VAR	VAR	VAR	732,000	251,619	496,609	300,121	205,472	631,757	410,259					
DV	1	Services	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
DV	1	Meters	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
DV	1	Meter Installations	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
DV	1	Hydrants	VAR	VAR	VAR	VAR	1	1	1	1	1	1	1					
DV	1	Land	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
DV	1	Elevated Tanks & Standpipes	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
A	1	Mains	VAR	VAR	VAR	VAR	218,398	16,658	11,303	19,633	59,498	12,493	44,521					
A	1	Services	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
A	1	Hydrants	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
A	1	Land	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
A	1	Meters	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
A	1	Meter Installations	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
B	1	Mains	VAR	VAR	VAR	VAR	92,800	50,000	50,000	50,000	80,000	92,500	84,446					
B	1	Services	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
B	1	Hydrants	VAR	VAR	VAR	VAR	(1)	(1)	(1)	(1)	(1)	(1)	(1)					
B	1	Land	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
B	1	Meters	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
B	1	Meter Installations	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
C	1	Mains	VAR	VAR	VAR	VAR	58,427	0	7,800	54	4,446	9,039	19,112					
C	1	Services	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
C	1	Hydrants	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
C	1	Land	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
C	1	Meters	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
C	1	Meter Installations	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
D	1	Mains	VAR	VAR	VAR	VAR	90,300	50,000	50,000	60,000	90,000	90,000	84,254					
D	1	Services	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
D	1	Hydrants	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
D	1	Land	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
D	1	Meters	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
D	1	Meter Installations	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
E	1	Hydrants	VAR	VAR	VAR	VAR	22,866	7,051	23,616	14,530	8,883	28,807	17,152					
F	1	Hydrants	VAR	VAR	VAR	VAR	0	0	8,750	1,925	175	15,225	12,829					
G	1	Services	VAR	VAR	VAR	VAR	160,037	20,102	49,639	75,176	18,587	87,246	82,097					
0	1		VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					
0	1		VAR	VAR	VAR	VAR	0	0	0	0	0	0	0					

Kentucky-American Water Company
 Monthly CWIP Balance by Project
 Base Test Year: 01/31/09
 Forecasted Test Year: 05/31/10

Code
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Item A - H 100.00%
 IP's 100.00%

Budget Item	Code	Description	Estimated Dates		Account	Aww	AFUDC	Book	Y/N																	
			Month	Year					Month	Year	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09							
0	H	Services	-	-	0	0	-																			
			VAR	VAR	VAR	VAR	333000	N	9,671	60,707	87,952	151,830	110,945	109,707	169,200	119,374	0	0	0	0	0					
			VAR	VAR	VAR	VAR	333000	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
			VAR	VAR	VAR	VAR	340230	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
1	I	Meters Bronze Case Meter Other	VAR	VAR	VAR	334110	N	11,105	6,927	7,790	10,213	15,279	16,188	17,198	21,623	5,032										
			VAR	VAR	VAR	334130	N	59,463	37,094	41,716	54,683	81,806	86,667	92,073	115,760	26,946										
			VAR	VAR	VAR	334131	N	0	0	0	0	0	0	0	0	0	0									
			VAR	VAR	VAR	334200	N	7,841	4,891	5,501	7,211	10,787	11,428	12,141	15,265	3,553										
1	J	Meters Bronze Case Meter Other	VAR	VAR	VAR	334200	N	0	0	0	0	0	0	0	0	0										
			VAR	VAR	VAR	334110	N	13,782	2,993	26,753	32,160	0	20,402	21,984	36,038	45,639										
			VAR	VAR	VAR	334130	N	73,778	16,022	143,216	172,165	2	109,221	117,692	192,926	244,329										
			VAR	VAR	VAR	334200	N	9,728	2,112	18,884	22,702	0	14,401	15,518	25,439	32,218										
1	K	Computers & Periph Mainframe Computers & Periph Personal Computer Software	VAR	VAR	VAR	340210	N	0	4,984	18,114	4,945	12,541	0	0	285	1,131	9,932									
			VAR	VAR	VAR	340220	N	0	0	0	0	0	(2)	0	0	0	0	0								
			VAR	VAR	VAR	340300	N	0	0	0	0	0	0	0	0	0	0	0	0							
			VAR	VAR	VAR	320100	N	0	0	0	0	0	0	0	0	0	0	0	0							
1	L	SCADA Equipment and System Electric pumping equipment WT equipment non-media ommunication Equipment - instrumentat	VAR	VAR	VAR	320100	N	0	0	0	0	0	0	0	9,657	64,836	0	0	0							
			VAR	VAR	VAR	311200	N	0	0	0	0	0	0	0	0	0	0	0	0							
			VAR	VAR	VAR	320100	N	0	0	0	0	0	0	0	0	0	0	0	0	0						
			VAR	VAR	VAR	346100	N	0	0	0	0	0	0	0	0	0	0	0	0	0						
1	M	Structure & Imp Misc Structure & Impr - PU Structure & Impr - WT Structure & Impr - TD Structure & Impr - Ag Structure & Impr - Offices Structure & Impr - Stores, Shop, & Garage Structure & Impr - Misc	VAR	VAR	VAR	304100	N	0	0	0	0	0	0	0	0	0	0	0	0							
			VAR	VAR	VAR	304200	N	0	0	0	0	0	0	0	0	0	0	0	0	0						
			VAR	VAR	VAR	304300	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
			VAR	VAR	VAR	304400	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
1	N	Misc Equipment Office Structures Misc Structures Office Furniture and Equipment Tools, Shop, & Garage Equipment	VAR	VAR	VAR	347000	N	0	0	0	0	0	0	0	0	0	0	0	0	0						
			VAR	VAR	VAR	304500	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
			VAR	VAR	VAR	304800	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
			VAR	VAR	VAR	340100	N	85,000	83,000	80,000	85,000	55,000	30,000	0	0	0	0	0	0	0	0					

Kentucky-American Water Company
Monthly CWIP Balance by Project
Base Test Year: 01/31/09
Forecasted Test Year: 05/31/10

Code
Item A - H 100.00%
IP's 100.00%

Budget Item	Code	Description	Estimated Dates												Book AFJDC Y/N
			** Starting Date **		Completion Date		Aww Account	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	
			Month	Year	Month	Year									
O	1	Trans Equipment Light Trucks	VAR	VAR	VAR	VAR	341100	0	6,500	0	29,500	0	4,500	0	
O	1	Trans Equipment Other	VAR	VAR	VAR	VAR	341400	0	0	0	0	0	0	59,000	
O	1	Trans Equipment Autos	VAR	VAR	VAR	VAR	341300	0	0	0	0	0	0	50,000	
O	1	Trans Equipment Heavy Trucks	VAR	VAR	VAR	VAR	341200	0	0	0	0	0	0	0	
O	1	Power Operated Equipment	VAR	VAR	VAR	VAR	345000	0	0	0	0	0	0	0	
P	1	Electric pumping equipment	VAR	VAR	VAR	VAR	311200	0	0	0	0	0	0	0	
P	1	WT equipment non-media	VAR	VAR	VAR	VAR	320100	0	0	0	0	0	0	0	
P	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	343000	60,500	72,800	13,000	0	0	0	0	
P	1	Laboratory Equipment	VAR	VAR	VAR	VAR	344000	0	0	0	0	0	0	0	
P	1	Miscellaneous Equipment	VAR	VAR	VAR	VAR	347000	0	0	0	0	0	0	0	
Q	1	Struct. & Imp. SS	VAR	VAR	VAR	VAR	304100	0	0	0	0	0	0	0	
Q	1	Struct. & Imp. P	VAR	VAR	VAR	VAR	304200	0	0	0	0	0	0	0	
Q	1	Struct. & Imp. WT	VAR	VAR	VAR	VAR	304300	0	0	0	0	0	0	0	
Q	1	Struct. & Imp. AG	VAR	VAR	VAR	VAR	304500	0	0	0	0	0	0	0	
Q	1	Struct. & Imp. Office	VAR	VAR	VAR	VAR	304600	0	0	0	0	0	0	0	
Q	1	Struct. & Imp. Misc.	VAR	VAR	VAR	VAR	304800	0	0	0	0	0	0	0	
Q	1	Power Generation Equip.	VAR	VAR	VAR	VAR	310000	0	0	0	0	0	0	0	
Q	1	Pumping Equipment SS	VAR	VAR	VAR	VAR	311520	0	0	0	0	0	0	0	
Q	1	Water Treatment Non-Media	VAR	VAR	VAR	VAR	320100	0	0	0	0	0	0	0	
Q	1	Dist Reservoirs & Standpipe	VAR	VAR	VAR	VAR	330000	0	0	0	0	0	0	0	
Q	1	Laboratory Equipment	VAR	VAR	VAR	VAR	344000	0	5,128	19,574	40,529	32,034	28,986		
Q	1	Power Operated Equipment	VAR	VAR	VAR	VAR	345000	0	0	0	0	0	0	0	
Q	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	343000	0	5,128	19,574	40,529	32,034	28,986		
Q	1	Communication Equipment	VAR	VAR	VAR	VAR	346190	0	2,563	9,787	20,265	16,017	14,493		
R	1	Distribution Reservoirs & Standpipes	VAR	VAR	VAR	VAR	330000	0	0	0	0	0	0	0	
R	1	Elevated Tanks & Standpipes	VAR	VAR	VAR	VAR	330100	0	0	0	0	0	0	0	
S	1	Engineering Studies	VAR	VAR	VAR	VAR	339600	14,850	3,450	4,350	16,500	34,650	21,602		
1202-5	2	Rep N Broadway Water Line	-	-	7	2009	331001	985,000	1,185,000	1,550,046	0	0	0		
1202-6	2	US 460 Main Extension	-	-	6	2009	331001	2,140,096	2,438,400	2,660,984	0	0	0		
12020105	2	Ins 1MG Storage Tnk/3MG Boos Sta	-	-	6	2009	303500	20,395	20,395	0	0	0			
12020105	2	Ins 1MG Storage Tnk/3MG Boos Sta	-	-	12	2005	331001	0	0	0	0	0			

Kentucky-American Water Company
Monthly CWIP Balance by Project
Base Test Year: 01/31/09
Forecasted Test Year: 05/31/10

Item A - H 100.00%
IP's 100.00%

Code
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Budget Item	Code	Description	Estimated Dates				Book AFUDC Y/N	CWIP + Transfers Jul-08	CWIP Bal Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09
			Startling Date	Completion Date	Month	Year									
12020201	2	Design Leestown Road	-	-	12	2005	N	0	0	0	0	0	0	0	
0	2		-	-	12	2005	N	0	0	0	0	0	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	0	
12020204	2	Development-Reg SOS Solution	-	-	12	2005	Y	1,888,764	1,888,950	1,889,031	1,889,112	1,889,448	1,889,756	1,901,408	
12020301	2	Ins 2.0 MG Elev Storage Tank	-	-	-	0	N	0	0	0	0	0	0	0	
12020303	2	Ins Electr. Reliability Improv.	-	-	-	0	N	0	0	0	0	0	0	0	
12020402	2	Major Highway Relocations	-	-	12	2008	Y	382,695	382,695	382,695	382,695	382,695	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	0	
12020508	2	Ins KY Reliability Improvements	-	-	8	2008	Y	0	0	0	0	0	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	0	
12020602	2	Ins 8" DI Yarmalton Road Ext.	-	-	12	2008	Y	31,852	90,944	150,286	209,878	269,720	0	0	
0	2		-	-	12	2008	Y	1,091	1,091	1,091	1,091	1,091	0	0	
12020607	2	Ins WTR TRT PLT KY River Pool 3	-	-	11	2010	Y	4,579,160	7,833,267	7,834,598	8,279,598	8,374,598	8,569,598	10,399,598	
0	2		-	-	11	2010	Y	0	4,000	4,000	4,000	4,000	4,000	4,000	
			-	-	11	2010	Y	0	0	0	0	0	0	0	
			-	-	11	2010	Y	1,905,218	1,905,218	1,905,218	1,905,218	1,905,218	1,905,218	1,905,218	
			-	-	11	2010	Y	0	45,740	195,740	345,740	495,740	645,740	795,740	
			-	-	11	2010	Y	0	359,404	859,404	1,359,404	1,859,404	2,159,404	2,459,404	
			-	-	11	2010	Y	0	304,000	200,000	400,000	600,000	800,000	1,050,000	
			-	-	11	2010	Y	54,570	1,963,426	3,463,426	4,463,426	5,463,426	6,463,426	7,463,426	
			-	-	11	2010	Y	27,565	27,565	27,565	27,565	27,565	27,565	27,565	
			-	-	11	2010	Y	3,343	3,343	3,343	3,343	3,343	3,343	3,343	
			-	-	11	2010	Y	110,705	116,378	216,378	316,378	416,378	516,378	616,378	
			-	-	11	2010	Y	38,445	155,483	255,483	355,483	455,483	555,483	655,483	
			-	-	11	2010	Y	0	397,288	747,288	1,097,288	1,447,288	1,797,288	2,147,288	
			-	-	11	2010	Y	7,654,101	7,349,102	8,199,102	8,899,102	9,599,102	10,299,102	10,999,102	

Kentucky-American Water Company
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Code
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Item A - H 100.00%
IP's 100.00%

Budget Item	Code	Description	Estimated Dates		Aww Account	Book AFJDC Y/N	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09
			Month	Year											
12020201	2	Design Leestown Road	-	-	331001	N	0	0	0	0	0	0	0	0	
0	2		-	-	303500	N	0	0	0	0	0	0	0	0	
0	0		-	-	0	-	0	0	0	0	0	0	0	0	
12020204	2	Development-Reg SOS Solution	-	-	304100	Y	1,907,234	1,913,060	1,918,886	1,924,712	1,930,538	1,936,364	1,942,190	1,946,411	1,950,632
12020301	2	Ins 2.0 MG Elev Storage Tank	-	-	330100	N	0	0	0	0	0	0	0	0	0
12020303	2	Ins Electr. Reliability Improv.	-	-	311200	N	0	0	0	0	0	0	0	0	0
12020402	2	Major Highway Relocations	-	-	331001	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	-	0	0	0	0	0	0	0	0	
12020508	2	Ins KY Reliability Improvements	-	-	311200	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	-	0	0	0	0	0	0	0	0	
0	0		-	-	0	-	0	0	0	0	0	0	0	0	
12020602	2	Ins 8" DI Yarnalton Road Ext.	-	-	331001	Y	0	0	0	0	0	0	0	0	0
0	2		-	-	335000	Y	0	0	0	0	0	0	0	0	
12020607	2	Ins WTR TRT PLT KY River Pool 3	-	-	301000	Y	10,586,741	10,625,884	10,943,028	10,981,028	11,327,028	11,501,517	11,663,517	11,973,113	12,358,113
0	2		-	-	303200	Y	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
			-	-	303300	Y	0	0	0	0	0	0	0	0	
			-	-	303400	Y	1,905,218	1,905,218	1,905,218	1,905,218	1,905,218	1,905,218	1,905,218	1,905,218	
			-	-	303500	Y	1,085,740	1,145,740	1,175,740	1,200,740	1,225,740	1,250,251	1,250,251	1,250,251	
			-	-	304100	Y	3,459,404	3,959,404	4,459,404	4,959,404	5,459,404	5,959,404	6,459,404	6,959,404	
			-	-	304200	Y	1,250,000	1,450,000	1,650,000	1,850,000	2,050,000	2,250,000	2,500,000	2,500,000	
			-	-	304300	Y	11,463,426	12,963,426	14,463,426	14,963,426	15,463,426	16,463,426	17,463,426	17,963,426	
			-	-	306000	Y	27,565	27,565	27,565	27,565	27,565	27,565	27,565	27,565	
			-	-	309000	Y	173,343	223,343	273,343	373,343	473,343	573,343	673,343	773,343	
			-	-	311200	Y	1,016,378	1,216,378	1,716,378	2,216,378	2,716,378	3,216,378	3,716,378	4,216,378	
			-	-	320100	Y	2,055,483	2,555,483	3,055,483	3,555,483	4,055,483	4,555,483	5,055,483	5,555,483	
			-	-	330000	Y	2,047,288	2,197,288	2,497,288	2,797,288	3,097,288	3,397,288	3,697,288	3,997,288	
			-	-	331001	Y	19,399,102	21,899,102	24,399,102	26,899,102	28,899,102	31,399,102	33,899,102	36,399,102	

Kentucky-American Water Company
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Item A - H 100.00%
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Budget Item	Code	Description	Estimated Dates				Book		Jan-10	Feb-10	Mar-10	Apr-10	May-10	CWIP Balance Forecasted 13 Mo Average
			** Starting	** Completion	Account	AFUDC								
			Month	Month	Year	Year								
12020201	2	Design Leestown Road	-	-	12 2005	331001	N	0	0	0	0	0	0	
0	2		-	-	12 2005	303500	N	0	0	0	0	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	
12020204	2	Development-Reg SOS Solution	-	-	12 2005	304100	Y	1,953,956	1,963,956	1,963,956	1,963,956	1,963,956	1,947,190	
12020301	2	Ins 2.0 MG Elev Storage Tank	-	-	-	0	N	0	0	0	0	0	0	
12020303	2	Ins Electr. Reliability Improv.	-	-	-	0	N	0	0	0	0	0	0	
12020402	2	Major Highway Relocations	-	-	12 2008	331001	Y	0	0	0	0	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	
12020508	2	Ins KY Reliability Improvements	-	-	8 2008	311200	Y	0	0	0	0	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	
0	0		-	-	-	0	-	0	0	0	0	0	0	
12020602	2	Ins 8" DI Yarmalton Road Ext.	-	-	12 2008	331001	Y	0	0	0	0	0	0	
0	2		-	-	12 2008	335000	Y	0	0	0	0	0	0	
12020607	2	Ins WTR TRT PLT KY River Pool 3	-	-	11 2010	301000	Y	12,645,113	13,619,925	14,604,925	15,631,925	16,996,759	12,899,623	
0	2		-	-	11 2010	303200	Y	4,000	4,000	4,000	4,000	4,000	4,000	
			-	-	11 2010	303300	Y	0	0	0	0	0	0	
			-	-	11 2010	303400	Y	1,905,218	1,905,218	1,905,218	1,905,218	1,905,218	1,905,218	
			-	-	11 2010	303500	Y	1,250,251	1,250,251	1,250,251	1,250,251	1,250,251	1,238,825	
			-	-	11 2010	304100	Y	7,759,404	9,009,404	9,509,404	10,009,404	11,559,404	7,544,019	
			-	-	11 2010	304200	Y	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,330,769	
			-	-	11 2010	304300	Y	19,363,426	20,613,426	21,363,426	22,363,426	23,863,426	18,698,041	
			-	-	11 2010	306000	Y	27,565	27,565	27,565	27,565	27,565	27,565	
			-	-	11 2010	309000	Y	973,343	1,050,255	1,050,255	1,050,255	1,050,255	785,470	
			-	-	11 2010	311200	Y	3,866,378	3,907,756	3,907,756	3,907,756	3,907,756	3,379,110	
			-	-	11 2010	320100	Y	6,555,483	7,555,483	8,855,483	10,155,483	11,212,297	6,406,007	
			-	-	11 2010	330000	Y	3,904,052	3,904,052	3,904,052	3,904,052	3,904,052	3,570,681	
			-	-	11 2010	331001	Y	42,349,102	47,549,102	50,549,102	52,549,102	53,000,000	39,414,556	

Kentucky-American Water Company
Monthly CWIP Balance by Project
Base Test Year: 01/31/09
Forecasted Test Year: 05/31/10

Code
1
2
Item A - H 100.00%
IP's 100.00%

Budget Item	Code	Description	Estimated Dates				Book AFUDC Y/N	CWIP + Transfers Jul-08	CWIP Bal Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09					
			Month	Year	Month	Year														
12020701	0	Ins Incline Chain (Replacement)	-	-	12	2009	Y	133,660	166,964	200,491	244,979	283,322	307,336	307,336	0					
12020702	0	Major Highway Relocations	-	-	12	2008	Y	232,887	366,204	499,521	632,838	766,155	0	0	0					
12020703	0		-	-	12	2009	Y	0	0	0	0	0	0	0	0					
12020704	0		-	-	-	0	-	0	0	0	0	0	0	0	0					
IP-1232-1	2	Owenton Bulk Storage Design	-	-	1	2009	Y	35,046	214,220	346,999	480,666	631,830	767,403	0	0					
12020505	2	Replace Trac-Vac System	-	-	11	2008	Y	0	8,000	16,000	23,999	0	0	0	0					
12020506	2	Sludge Handling Improvement	-	-	11	2008	Y	0	12,000	12,000	12,000	0	0	0	0					
12300403	2	Owen County Main Extension	-	-	6	2008	Y	(100)	0	0	0	0	0	0	0					
IP-1202-11	2	Install 19,000' of 12" along I-75	-	-	12	2008	Y	0	0	0	0	0	0	0	0					
IP-1202-12	2	Install 16,000' of 12" Russell Cave Rd	-	-	12	2009	Y	0	0	0	0	0	0	0	0					
IP-1202-13	2	Install 14,700' of 12" & 3,800' of 8"	-	-	12	2012	Y	0	0	0	0	0	0	0	0					
12020501	2	Ground Storage Tankl	-	-	12	2010	Y	0	0	0	0	0	0	0	0					
													19,374,885	26,876,974	29,394,274	33,709,159	38,466,914	42,383,242	46,732,365	54,675,005

Kentucky-American Water Company
Monthly CWIP Balance by Project
Base Test Year: 01/31/09
Forecasted Test Year: 05/31/10

Item A - H 100.00%
IP's 100.00%

Budget Item	Code	Description	Estimated Dates		Aww Account	Book AFUDC Y/N	Month											
			Starting Date	Completion Date			Year	Month	Year	Month	Year	Month	Year	Month	Year	Month	Year	
12020701	2	Ins Incline Chain (Replacement)	-	-	304100	Y	307,336	307,336	307,336	312,336	332,336	417,336	579,336	750,624	935,624	1,060,624		
0	0		-	-	0	-	0	0	0	0	0	0	0	0	0	0		
12020702	2	Major Highway Relocations	-	-	331001	Y	0	0	0	0	0	0	0	0	0	0		
0	0		-	-	331001	Y	30,000	150,000	275,000	400,000	525,000	650,000	775,000	900,000	1,025,000	0		
0	0		-	-	0	-	0	0	0	0	0	0	0	0	0	0		
IP-1232-1	2	Owenton Bulk Storage Design	-	-	320100	Y	0	0	0	0	0	0	0	0	0	0		
12020505	2	Replace Trac-Vac System	-	-	304300	Y	0	0	0	0	0	0	0	0	0	0		
12020506	2	Sludge Handling Improvement	-	-	304300	Y	0	0	0	0	0	0	0	0	0	0		
12300403	2	Owen County Main Extension	-	-	331001	Y	0	0	0	0	0	0	0	0	0	0		
IP-1202-11	2	Install 19,000' of 12" along I-75	-	-	331001	Y	0	0	0	0	0	0	0	0	0	0		
IP-1202-12	2	Install 16,000' of 12" Russell Cave Rd	-	-	331001	Y	0	0	0	0	0	0	0	0	0	0		
IP-1202-13	2	Install 14,700' of 12" & 3,800' of 8"	-	-	331001	Y	0	0	0	0	0	0	0	0	0	0		
12020501	2	Ground Storage Tank	-	-	330200	Y	0	0	0	0	0	0	0	42,814	67,814	0		
							60,742,716	66,957,738	74,626,734	77,592,236	80,334,602	86,776,331	92,902,860	97,935,361	103,609,047			

Kentucky-American Water Company
Monthly CWIP Balance by Project
Base Test Year: 01/31/09
Forecasted Test Year: 05/31/10

Item A - H 100.00%
IP's 100.00%

Budget Item	Code	Description	Estimated Dates		Book	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	CWIP Balance Forecasted 13 Mo Average
			** Starting Date	** Completion Date								
12020701	2	Ins Incline Chain (Replacement)	-	-	Y	0	0	0	0	0	0	337,555
0	0		-	-	-	0	0	0	0	0	0	0
12020702	2	Major Highway Relocations	-	-	Y	0	0	0	0	0	0	0
0	2		-	-	Y	0	0	0	0	0	0	350,000
0	0		-	-	-	0	0	0	0	0	0	0
IP-1232-1	2	Owenton Bulk Storage Design	-	-	Y	0	0	0	0	0	0	0
12020505	2	Replace Trac-Vac System	-	-	Y	0	0	0	0	0	0	0
12020506	2	Sludge Handling Improvement	-	-	Y	0	0	0	0	0	0	0
12300403	2	Owen County Main Extension	-	-	Y	0	0	0	0	0	0	0
IP-1202-11	2	Install 19,000' of 12" along I-75	-	-	Y	0	0	0	0	0	0	0
IP-1202-12	2	Install 16,000' of 12" Russell Cave Rd	-	-	Y	0	0	0	0	0	0	0
IP-1202-13	2	Install 14,700' of 12" & 3,800' of 8"	-	-	Y	0	0	0	0	0	0	0
12020501	2	Ground Storage Tankl	-	-	Y	122,870	142,870	192,870	492,870	792,870	1,092,870	226,758
						108,155,578	111,471,690	116,146,102	122,669,878	128,700,986	135,704,098	102,817,344

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP'S 100% 2

Current Rate
Full Rate 8.09%
Monthly 0.67417%
4.58% 0.38167%

Proposed Rate
Full Rate 8.54%
Monthly 0.71167%
4.58% 0.38167%

Book AFUDC Rate:
Tax AFUDC Rate:

Budget Item	Code	Description	Estimated Dates		Tax AFUDC Y/N	Account	Book AFUDC Y/N	Book AFUDC	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09
			Month	Year												
DV	1	Mains	VAR	VAR	Y	331001	N	0	0	0	0	0	0	0	0	0
DV	1	Services	VAR	VAR	Y	333000	N	0	0	0	0	0	0	0	0	0
DV	1	Meters	VAR	VAR	Y	334130	N	0	0	0	0	0	0	0	0	0
DV	1	Meter Installations	VAR	VAR	Y	334200	N	0	0	0	0	0	0	0	0	0
DV	1	Hydrants	VAR	VAR	Y	335000	N	0	0	0	0	0	0	0	0	0
DV	1	Land	VAR	VAR	Y	303500	N	0	0	0	0	0	0	0	0	0
DV	1	Elevated Tanks & Standpipes	VAR	VAR	Y	330100	N	0	0	0	0	0	0	0	0	0
A	1	Mains	VAR	VAR	Y	331001	Y	167	316	186	160	176	88	97	249	
A	1	Services	VAR	VAR	Y	333000	Y	0	0	0	0	0	0	0	0	
A	1	Hydrants	VAR	VAR	Y	335000	Y	0	0	0	0	0	0	0	0	
A	1	Land	VAR	VAR	Y	303500	Y	0	0	0	0	0	0	0	0	
A	1	Meters	VAR	VAR	Y	334130	Y	0	0	0	0	0	0	0	0	
A	1	Meter Installations	VAR	VAR	Y	334200	Y	0	0	0	0	0	0	0	0	
B	1	Mains	VAR	VAR	Y	331001	Y	330	573	523	540	446	335	335	435	
B	1	Services	VAR	VAR	Y	333000	Y	0	0	0	0	0	0	0	0	
B	1	Hydrants	VAR	VAR	Y	335000	Y	6	3	0	0	0	0	0	0	
B	1	Land	VAR	VAR	Y	303500	Y	0	0	0	0	0	0	0	0	
B	1	Meters	VAR	VAR	Y	334130	Y	0	0	0	0	0	0	0	0	
B	1	Meter Installations	VAR	VAR	Y	334200	Y	0	0	0	0	0	0	0	0	
C	1	Mains	VAR	VAR	Y	331001	Y	187	98	113	134	60	26	26	15	
C	1	Services	VAR	VAR	Y	333000	Y	0	0	0	0	0	0	0	0	
C	1	Hydrants	VAR	VAR	Y	335000	Y	0	0	0	0	0	0	0	0	
C	1	Land	VAR	VAR	Y	303500	Y	0	0	0	0	0	0	0	0	
C	1	Meters	VAR	VAR	Y	334130	Y	0	0	0	0	0	0	0	0	
C	1	Meter Installations	VAR	VAR	Y	334200	Y	0	0	0	0	0	0	0	0	
D	1	Mains	VAR	VAR	Y	331001	Y	497	274	287	287	311	335	368	502	
D	1	Services	VAR	VAR	Y	333000	Y	0	0	0	0	0	0	0	0	
D	1	Hydrants	VAR	VAR	Y	335000	Y	0	0	0	0	0	0	0	0	
D	1	Land	VAR	VAR	Y	303500	Y	0	0	0	0	0	0	0	0	
D	1	Meters	VAR	VAR	Y	334130	Y	0	0	0	0	0	0	0	0	
D	1	Meter Installations	VAR	VAR	Y	334200	Y	0	0	0	0	0	0	0	0	
E	1	Hydrants	VAR	VAR	Y	335000	Y	85	134	134	179	134	99	123	75	

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP's 100% 2

Budget Item	Code	Description	Estimated Dates		Tax		Book		Jan-10											
			Starting Date**	Completion Date**	AFUDC	AFUDC	AFUDC	AFUDC												
			Month	Year	Month	Year	Y/N	Y/N												
DV	1	Mains	VAR	VAR	VAR	VAR	331001	N	0	0	0	0	0	0	0	0	0	0	0	0
DV	1	Services	VAR	VAR	VAR	VAR	333000	N	0	0	0	0	0	0	0	0	0	0	0	0
DV	1	Meters	VAR	VAR	VAR	VAR	334130	N	0	0	0	0	0	0	0	0	0	0	0	0
DV	1	Meter Installations	VAR	VAR	VAR	VAR	334200	N	0	0	0	0	0	0	0	0	0	0	0	0
DV	1	Hydrants	VAR	VAR	VAR	VAR	335000	N	0	0	0	0	0	0	0	0	0	0	0	0
DV	1	Land	VAR	VAR	VAR	VAR	303500	N	0	0	0	0	0	0	0	0	0	0	0	0
DV	1	Elevated Tanks & Standpipes	VAR	VAR	VAR	VAR	330100	N	0	0	0	0	0	0	0	0	0	0	0	0
A	1	Mains	VAR	VAR	VAR	VAR	331001	Y	135	192	354	301	198	317	936	830	0	0	0	0
A	1	Services	VAR	VAR	VAR	VAR	333000	Y	0	0	0	0	0	0	0	0	0	0	0	0
A	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	0	0	0	0	0	0	0	0	0	0	0	0
A	1	Land	VAR	VAR	VAR	VAR	303500	Y	0	0	0	0	0	0	0	0	0	0	0	0
A	1	Meters	VAR	VAR	VAR	VAR	334130	Y	0	0	0	0	0	0	0	0	0	0	0	0
A	1	Meter Installations	VAR	VAR	VAR	VAR	334200	Y	0	0	0	0	0	0	0	0	0	0	0	0
B	1	Mains	VAR	VAR	VAR	VAR	331001	Y	671	689	707	707	689	689	672	505	0	0	0	0
B	1	Services	VAR	VAR	VAR	VAR	333000	Y	0	0	0	0	0	0	0	0	0	0	0	0
B	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	0	0	0	0	0	0	0	0	0	0	0	0
B	1	Land	VAR	VAR	VAR	VAR	303500	Y	0	0	0	0	0	0	0	0	0	0	0	0
B	1	Meters	VAR	VAR	VAR	VAR	334130	Y	0	0	0	0	0	0	0	0	0	0	0	0
B	1	Meter Installations	VAR	VAR	VAR	VAR	334200	Y	0	0	0	0	0	0	0	0	0	0	0	0
C	1	Mains	VAR	VAR	VAR	VAR	331001	Y	245	252	203	234	126	78	229	206	0	0	0	0
C	1	Services	VAR	VAR	VAR	VAR	333000	Y	0	0	0	0	0	0	0	0	0	0	0	0
C	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	0	0	0	0	0	0	0	0	0	0	0	0
C	1	Land	VAR	VAR	VAR	VAR	303500	Y	0	0	0	0	0	0	0	0	0	0	0	0
C	1	Meters	VAR	VAR	VAR	VAR	334130	Y	0	0	0	0	0	0	0	0	0	0	0	0
C	1	Meter Installations	VAR	VAR	VAR	VAR	334200	Y	0	0	0	0	0	0	0	0	0	0	0	0
D	1	Mains	VAR	VAR	VAR	VAR	331001	Y	654	671	689	689	671	671	655	496	0	0	0	0
D	1	Services	VAR	VAR	VAR	VAR	333000	Y	0	0	0	0	0	0	0	0	0	0	0	0
D	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	0	0	0	0	0	0	0	0	0	0	0	0
D	1	Land	VAR	VAR	VAR	VAR	303500	Y	0	0	0	0	0	0	0	0	0	0	0	0
D	1	Meters	VAR	VAR	VAR	VAR	334130	Y	0	0	0	0	0	0	0	0	0	0	0	0
D	1	Meter Installations	VAR	VAR	VAR	VAR	334200	Y	0	0	0	0	0	0	0	0	0	0	0	0
E	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	194	138	75	84	100	94	126	106	0	0	0	0

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP's 100% 2

Budget Item	Code	Description	Estimated Dates				Tax		Book		Bk AFUDC Forecast Amount			
			Month	Year	Month	Year	Completion Date**	Year	Y/N	AFUDC		Y/N	Account	
DV	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
DV	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
DV	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
DV	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
DV	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
DV	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
DV	1	Elevated Tanks & Standpipes	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
A	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	99	109	280	254	4,005
A	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
A	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
A	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
A	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
A	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
B	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	353	353	459	609	7,103
B	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
B	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
B	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
B	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
B	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
C	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	28	28	16	48	1,683
C	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
C	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
C	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
C	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
C	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
D	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	353	389	530	636	7,104
D	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
D	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
D	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
D	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
D	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
E	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	108	135	83	133	1,376

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP's 100% 2

Budget Item	Code	Description	Estimated Dates				Tax		Book					Bk AFUDC Forecast Amount	
			Month	Year	Month	Year	Year	AFUDC	Y/N	Account	Y/N	Feb-10	Mar-10		Apr-10
F	1	Hydrants	VAR	VAR	VAR	VAR	VAR	Y	335000	Y	31	38	7	54	1,079
G	1	Services	VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0
0	1		VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0
0	1		VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0
0	0		-	-	-	-	0	N	0	-	0	0	0	0	0
H	1	Services	VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0
0	1		VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0
0	1		VAR	VAR	VAR	VAR	VAR	N	340230	N	0	0	0	0	0
I	1	Meters Bronze Case	VAR	VAR	VAR	VAR	VAR	N	334110	N	0	0	0	0	0
I	1	Meter Other	VAR	VAR	VAR	VAR	VAR	N	334130	N	0	0	0	0	0
I	1	Meters Rem Read	VAR	VAR	VAR	VAR	VAR	N	334131	N	0	0	0	0	0
I	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0
I	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0
J	1	Meter Other	VAR	VAR	VAR	VAR	VAR	N	334130	N	0	0	0	0	0
J	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0
J	1		VAR	VAR	VAR	VAR	VAR	N	343000	N	0	0	0	0	0
J	1		VAR	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0
K	1	Computers & Periph Mainframe	VAR	VAR	VAR	VAR	VAR	Y	340210	Y	0	0	0	0	0
K	1	Computers & Periph Personal	VAR	VAR	VAR	VAR	VAR	Y	340220	Y	0	0	0	0	0
K	1	Computer Software	VAR	VAR	VAR	VAR	VAR	Y	340300	Y	0	0	0	0	0
K	1	SCADA Equipment and System	VAR	VAR	VAR	VAR	VAR	Y	320100	Y	0	0	0	0	0
K	1	Communication Equipment	VAR	VAR	VAR	VAR	VAR	Y	346100	Y	0	0	0	0	0
L	1	SCADA Equipment and System	VAR	VAR	VAR	VAR	VAR	Y	320100	Y	0	0	0	0	0
L	1	Electric pumping equipment	VAR	VAR	VAR	VAR	VAR	Y	311200	Y	0	0	0	0	0
L	1	WT equipment non-media	VAR	VAR	VAR	VAR	VAR	Y	320100	Y	0	0	0	0	0
L	1	Communication Equipment - instrument	VAR	VAR	VAR	VAR	VAR	Y	346100	Y	0	0	0	0	0

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Code

Item A - H 100% 1
IP's 100% 2

Budget Item	Code	Description	Estimated Dates		Tax		Book		Jan-10
			Month	Year	Year	Month	Year	Year	
			** Starting Date	** Completion Date	AFUDC	AFUDC	Account	Y/N	AFUDC
M	1	Structure & Imp Misc	VAR	VAR	VAR	Y	304100	Y	0
M	1	Structure & Impr - PU	VAR	VAR	VAR	Y	304200	Y	0
M	1	Structure & Impr - WT	VAR	VAR	VAR	Y	304300	Y	0
M	1	Structure & Impr - TD	VAR	VAR	VAR	Y	304400	Y	0
M	1	Structure & Impr - Ag	VAR	VAR	VAR	Y	304500	Y	0
M	1	Structure & Impr - Offices	VAR	VAR	VAR	Y	304600	Y	0
M	1	Structure & Impr - Stores, Shop, & Gas	VAR	VAR	VAR	Y	304700	Y	0
M	1	Structure & Impr - Misc	VAR	VAR	VAR	Y	304800	Y	0
N	1	Misc Equipment	VAR	VAR	VAR	Y	347000	Y	0
N	1	Office Structures	VAR	VAR	VAR	Y	304500	Y	0
N	1	Misc Structures	VAR	VAR	VAR	Y	304800	Y	0
N	1	Office Furniture and Equipment	VAR	VAR	VAR	Y	340100	Y	0
N	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	Y	343000	Y	0
N	1	Other P/E CPS	VAR	VAR	VAR	Y	339600	Y	0
O	1	Trans Equipment Light Trucks	VAR	VAR	VAR	N	341100	N	0
O	1	Trans Equipment Other	VAR	VAR	VAR	N	341400	N	0
O	1	Trans Equipment Autos	VAR	VAR	VAR	N	341300	N	0
O	1	Trans Equipment Heavy Trucks	VAR	VAR	VAR	N	341200	N	0
O	1	Power Operated Equipment	VAR	VAR	VAR	N	345000	N	0
P	1	Electric pumping equipment	VAR	VAR	VAR	N	311200	N	0
P	1	WT equipment non-media	VAR	VAR	VAR	N	320100	N	0
P	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	N	343000	N	0
P	1	Laboratory Equipment	VAR	VAR	VAR	N	344000	N	0
P	1	Miscellaneous Equipment	VAR	VAR	VAR	N	347000	N	0
Q	1	Struct. & Imp. SS	VAR	VAR	VAR	Y	304100	Y	0
Q	1	Struct. & Imp. P	VAR	VAR	VAR	Y	304200	Y	0
Q	1	Struct. & Imp. WT	VAR	VAR	VAR	Y	304300	Y	0
Q	1	Struct. & Imp. AG	VAR	VAR	VAR	Y	304500	Y	0
Q	1	Struct. & Imp. Office	VAR	VAR	VAR	Y	304600	Y	0
Q	1	Struct. & Imp. Misc.	VAR	VAR	VAR	Y	304800	Y	0
Q	1	Power Generation Equip.	VAR	VAR	VAR	Y	310000	Y	0
Q	1	Pumping Equipment SS	VAR	VAR	VAR	Y	311520	Y	0
Q	1	Water Treatment Non-Media	VAR	VAR	VAR	Y	320100	Y	0
Q	1	Dist Reservoirs & Standpipe	VAR	VAR	VAR	Y	330000	Y	0
Q	1	Laboratory Equipment	VAR	VAR	VAR	Y	344000	Y	0
Q	1	Power Operated Equipment	VAR	VAR	VAR	Y	345000	Y	0
Q	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	Y	343000	Y	0
Q	1	Communication Equipment	VAR	VAR	VAR	Y	346190	Y	0

Kentucky-American Water Company
 Book/Tax AFUDC By Month
 Base Test Year: 01/31/09
 Forecasted Test Year: 05/31/10
 Item A - H 100%
 IP's 100% 2

Budget Item	Code	Description	Estimated Dates				Tax		Book		Bk AFUDC Forecast Amount	
			Month	Year	Month	Year	Y/N	AFUDC	Y/N	Account		
M	1	Structure & Imp Misc	VAR	VAR	VAR	VAR	Y	Y	304100	0	0	0
M	1	Structure & Impr - PU	VAR	VAR	VAR	VAR	Y	Y	304200	0	0	0
M	1	Structure & Impr - WT	VAR	VAR	VAR	VAR	Y	Y	304300	0	0	0
M	1	Structure & Impr - TD	VAR	VAR	VAR	VAR	Y	Y	304400	0	0	0
M	1	Structure & Impr - Ag	VAR	VAR	VAR	VAR	Y	Y	304500	0	0	0
M	1	Structure & Impr - Offices	VAR	VAR	VAR	VAR	Y	Y	304600	0	0	0
M	1	Structure & Impr - Stores, Shop, & Gai	VAR	VAR	VAR	VAR	Y	Y	304700	0	0	0
M	1	Structure & Impr - Misc	VAR	VAR	VAR	VAR	Y	Y	304800	0	0	0
N	1	Misc Equipment	VAR	VAR	VAR	VAR	Y	Y	347000	0	0	0
N	1	Office Structures	VAR	VAR	VAR	VAR	Y	Y	304500	0	0	0
N	1	Misc Structures	VAR	VAR	VAR	VAR	Y	Y	304800	0	0	0
N	1	Office Furniture and Equipment	VAR	VAR	VAR	VAR	Y	Y	340100	0	0	0
N	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	Y	Y	343000	0	0	0
N	1	Other P/E CPS	VAR	VAR	VAR	VAR	Y	Y	339600	0	0	0
O	1	Trans Equipment Light Trucks	VAR	VAR	VAR	VAR	N	N	341100	0	0	0
O	1	Trans Equipment Other	VAR	VAR	VAR	VAR	N	N	341400	0	0	0
O	1	Trans Equipment Autos	VAR	VAR	VAR	VAR	N	N	341300	0	0	0
O	1	Trans Equipment Heavy Trucks	VAR	VAR	VAR	VAR	N	N	341200	0	0	0
O	1	Power Operated Equipment	VAR	VAR	VAR	VAR	N	N	345000	0	0	0
P	1	Electric pumping equipment	VAR	VAR	VAR	VAR	N	N	311200	0	0	0
P	1	WT equipment non-media	VAR	VAR	VAR	VAR	N	N	320100	0	0	0
P	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	N	N	343000	0	0	0
P	1	Laboratory Equipment	VAR	VAR	VAR	VAR	N	N	344000	0	0	0
P	1	Miscellaneous Equipment	VAR	VAR	VAR	VAR	N	N	347000	0	0	0
Q	1	Struct. & Imp. SS	VAR	VAR	VAR	VAR	Y	Y	304100	0	0	0
Q	1	Struct. & Imp. P	VAR	VAR	VAR	VAR	Y	Y	304200	0	0	0
Q	1	Struct. & Imp. WT	VAR	VAR	VAR	VAR	Y	Y	304300	0	0	0
Q	1	Struct. & Imp. AG	VAR	VAR	VAR	VAR	Y	Y	304500	0	0	0
Q	1	Struct. & Imp. Office	VAR	VAR	VAR	VAR	Y	Y	304600	0	0	0
Q	1	Struct. & Imp. Misc.	VAR	VAR	VAR	VAR	Y	Y	304800	0	0	0
Q	1	Power Generation Equip.	VAR	VAR	VAR	VAR	Y	Y	310000	0	0	0
Q	1	Pumping Equipment SS	VAR	VAR	VAR	VAR	Y	Y	311520	0	0	0
Q	1	Water Treatment Non-Media	VAR	VAR	VAR	VAR	Y	Y	320100	0	0	0
Q	1	Dist Reservoirs & Standpipe	VAR	VAR	VAR	VAR	Y	Y	330000	0	0	0
Q	1	Laboratory Equipment	VAR	VAR	VAR	VAR	Y	Y	344000	0	0	0
Q	1	Power Operated Equipment	VAR	VAR	VAR	VAR	Y	Y	345000	0	0	0
Q	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	Y	Y	343000	0	0	0
Q	1	Communication Equipment	VAR	VAR	VAR	VAR	Y	Y	346190	0	0	0

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP'S 100% 2

Current Rate
Full Rate 8.09%
Monthly 0.67417%
4.58% 0.38167%

Proposed Rate
Full Rate 8.54%
Monthly 0.71167%
4.58% 0.38167%

Book AFUDC Rate:
Tax AFUDC Rate:

Budget Item	Code	Description	Estimated Dates				Tax Y/N	AFUDC Account	Book Y/N	AFUDC	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09
			Starting Date	Completion Date	Year	Month												
R	1	Distribution Reservoirs & Standpipes	VAR	VAR	VAR	VAR	Y	330000	Y	0	0	0	0	0	0	0	0	0
R	1	Elevated Tanks & Standpipes	VAR	VAR	VAR	VAR	Y	330100	Y	0	0	0	0	0	0	0	0	0
S	1	Engineering Studies	VAR	VAR	VAR	VAR	Y	339600	Y	381	410	289	280	137	9	58	61	
1202-5	2	Rep N Broadway Water Line	-	-	7	2009	Y	331001	Y	303	795	2,575	3,323	4,001	4,922	6,010	7,266	
1202-6	2	US 460 Main Extension	-	-	6	2009	Y	331001	Y	533	1,305	3,620	5,476	7,818	10,381	13,013	15,330	
12020105	2	Ins 1MG Storage Tnk/3MG Boos SI	-	-	12	2005	Y	331001	Y	0	0	0	0	0	0	0	0	0
12020201	2	Design Leestown Road	-	-	12	2005	Y	331001	Y	0	0	0	0	0	0	0	0	0
12020204	2	Development-Reg SOS Solution	-	-	10	2010	Y	304100	Y	12,649	12,650	12,650	12,654	12,674	12,713	12,752	12,791	
12020301	2	Ins 2.0 MG Elev Storage Tank	-	-	12	2005	Y	330100	Y	0	0	0	0	0	0	0	0	0
12020303	2	Ins Electr. Reliability Improv.	-	-	12	2005	Y	311200	Y	0	0	0	0	0	0	0	0	0
12020402	2	Major Highway Relocations	-	-	12	2008	Y	331001	Y	2,563	2,563	2,563	0	0	0	0	0	0

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP's 100% 2

Budget Item	Code	Description	Estimated Dates						Tax Y/N	Tax AFUDC Account	Book Y/N	Mar-10	Apr-10	May-10	Bk AFUDC Forecast Amount
			Starting Date**		Completion Date**		Year	Y/N							
			Month	Year	Month	Year									
R	1	Distribution Reservoirs & Standpipe	VAR	VAR	VAR	VAR	VAR	Y	330000	Y	0	0	0	0	
R	1	Elevated Tanks & Standpipes	VAR	VAR	VAR	VAR	VAR	Y	330100	Y	0	0	0	0	
S	1	Engineering Studies	VAR	VAR	VAR	VAR	VAR	Y	339600	Y	6	43	22	1,004	
1202-5	2	Rep N Broadway Water Line	-	-	7	2009	0	Y	331001	Y	0	0	0	9,827	
1202-6	2	US 460 Main Extension	-	-	6	2009	0	Y	331001	Y	0	0	0	0	
			-	-	6	2009	0	Y	303500	Y	0	0	0	0	
12020105	2	Ins 1MG Storage Trnk/3MG Boos SI	-	-	12	2005	0	Y	331001	Y	0	0	0	0	
			-	-	12	2005	0	Y	311540	Y	0	0	0	0	
			-	-	12	2005	0	Y	330200	Y	0	0	0	0	
			-	-	12	2005	0	Y	330000	Y	0	0	0	0	
12020201	2	Design Leestown Road	-	-	12	2005	0	Y	331001	Y	0	0	0	0	
0	2		-	-	12	2005	0	Y	303500	Y	0	0	0	0	
12020204	2	Development-Reg SOS Solution	-	-	10	2010	0	Y	304100	Y	13,118	13,152	13,152	156,511	
0	2		-	-	-	0	0	Y	-	Y	0	0	0	0	
12020301	2	Ins 2.0 MG Elev Storage Tank	-	-	12	2005	0	Y	330100	Y	0	0	0	0	
0	2		-	-	-	0	0	Y	-	Y	0	0	0	0	
0	2		-	-	-	0	0	Y	-	Y	0	0	0	0	
12020303	2	Ins Electr. Reliability Improv.	-	-	12	2005	0	Y	311200	Y	0	0	0	0	
0	2		-	-	-	0	0	Y	-	Y	0	0	0	0	
12020402	2	Major Highway Relocations	-	-	12	2008	0	Y	331001	Y	0	0	0	0	
0	0		-	-	-	0	0	Y	0	Y	0	0	0	0	

Kentucky-American Water Company
Book/Tax AFUDC By Month
Base Test Year: 01/31/09
Forecasted Test Year: 05/31/10

Current Rate
Full Rate 8.09%
Monthly 0.67417%
Proposed Rate
Full Rate 8.54%
Monthly 0.71167%
4.58% 0.38167%
4.58% 0.38167%

Book AFUDC Rate:
Tax AFUDC Rate:

Item A - H 100%
IP'S 100%

Budget Item	Code	Description	Estimated Dates				Tax AFUDC Y/N	Aww Account	Book AFUDC Y/N	BOOK AFUDC	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09
			Starting Date	Completion Date	Year	Month												
			Month	Year	Month	Year												
12020506	2	Sludge Handling Improvement	-	-	11	2008	Y	304300	Y	40	80	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
12300403	2	Owen County Main Extension	-	-	6	2008	Y	331001	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
IP-1202-11	2	Install 19,000' of 12" along I-75	-	-	12	2008	Y	331001	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
IP-1202-12	2	Install 16,000' of 12" Russell Cave F	-	-	12	2009	Y	331001	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
IP-1202-13	2	Install 14,700' of 12" & 3,800' of 8"	-	-	12	2012	Y	331001	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0
12020501	2	Ground Storage Tankl	-	-	12	2010	Y	330200	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	0	Y	0	-	0	0	0	0	0	0	0	0	0

\$ 137,856 \$ 174,175 \$ 203,170 \$ 234,270 \$ 258,041 \$ 289,266 \$ 334,191 \$ 380,750 \$ 423,427
\$ 78,219 \$ 98,827 \$ 115,279 \$ 132,925 \$ 146,412 \$ 164,130 \$ 189,620 \$ 216,038 \$ 240,252
\$ 52,938 \$ 66,886 \$ 78,021 \$ 89,963 \$ 99,091 \$ 111,083 \$ 128,334 \$ 146,214 \$ 162,602

Equity Portion of AFUDC
Equity Gross-up Amount

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP's 100% 2

Budget Item	Code	Description	Estimated Dates			Tax AFUDC Y/N	Aww Account	Book AFUDC Y/N	Feb-10	Mar-10	Apr-10	May-10	Bk AFUDC Forecast Amount
			Starting Date**	Completion Date**	Year								
12020506	2	Sludge Handling Improvement	-	-	11	2008	304300	Y	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
12300403	2	Owen County Main Extension	-	-	6	2008	331001	Y	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
IP-1202-11	2	Install 19,000' of 12" along I-75	-	-	12	2008	331001	Y	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
IP-1202-12	2	Install 16,000' of 12" Russell Cave F	-	-	12	2009	331001	Y	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
IP-1202-13	2	Install 14,700' of 12" & 3,800' of 8"	-	-	12	2012	331001	Y	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
0	0	-	-	-	-	0	0	-	0	0	0	0	0
12020501	2	Ground Storage Tankl	-	-	12	2010	330200	Y	1,124	2,296	4,305	6,314	16,080
0	0	-	-	-	-	0	0	-	0	0	0	0	0

\$ 332,590 \$ 377,489 \$ 413,544 \$ 462,903 \$ 3,094,804
 \$ 195,496 \$ 221,888 \$ 243,081 \$ 272,094 \$ 1,819,124
 \$ 132,311 \$ 150,173 \$ 164,517 \$ 184,152 \$ 1,231,179

Equity Portion of AFUDC
Equity Gross-up Amount

Kentucky-American Water Company
Book/Tax AFUDC By Month
Base Test Year: 01/31/09
Forecasted Test Year: 05/31/10

Current Rate
Full Rate 8.09%
Monthly 0.67417%
Proposed Rate
Full Rate 8.54%
Monthly 0.71167%
4.58% 0.38167%
4.58% 0.38167%

Book AFUDC Rate:
Tax AFUDC Rate:

Item A - H 100% 1
IP's 100% 2

Budget Item	Code	Description	Estimated Dates		Tax AFUDC Y/N	Book AFUDC Account Y/N	Book AFUDC	Tax AFUDC	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09
			Starting Date**	Completion Date**												
DV	1	Mains	VAR	VAR	Y	331001	N	794	1,210	1,169	914	1,039	1,129	1,421	1,513	
DV	1	Services	VAR	VAR	Y	333000	N	32	16	0	0	0	0	0	0	
DV	1	Meters	VAR	VAR	Y	334130	N	61	(2)	0	0	0	0	0	0	
DV	1	Meter Installations	VAR	VAR	Y	334200	N	80	40	0	0	0	0	0	0	
DV	1	Hydrants	VAR	VAR	Y	335000	N	61	31	0	0	0	0	0	0	
DV	1	Land	VAR	VAR	Y	303500	N	0	0	0	0	0	0	0	0	
DV	1	Elevated Tanks & Standpipes	VAR	VAR	Y	330100	N	0	0	0	0	0	0	0	0	
A	1	Mains	VAR	VAR	Y	331001	Y	94	188	179	105	90	99	50	54	
A	1	Services	VAR	VAR	Y	333000	Y	0	0	0	0	0	0	0	0	
A	1	Hydrants	VAR	VAR	Y	335000	Y	0	0	0	0	0	0	0	0	
A	1	Land	VAR	VAR	Y	303500	Y	0	0	0	0	0	0	0	0	
A	1	Meters	VAR	VAR	Y	334130	Y	0	0	0	0	0	0	0	0	
A	1	Meter Installations	VAR	VAR	Y	334200	Y	0	0	0	0	0	0	0	0	
B	1	Mains	VAR	VAR	Y	331001	Y	185	337	323	295	305	252	189	188	
B	1	Services	VAR	VAR	Y	333000	Y	0	0	0	0	0	0	0	0	
B	1	Hydrants	VAR	VAR	Y	335000	Y	4	2	0	0	0	0	0	0	
B	1	Land	VAR	VAR	Y	303500	Y	0	0	0	0	0	0	0	0	
B	1	Meters	VAR	VAR	Y	334130	Y	0	0	0	0	0	0	0	0	
B	1	Meter Installations	VAR	VAR	Y	334200	Y	0	0	0	0	0	0	0	0	
C	1	Mains	VAR	VAR	Y	331001	Y	106	105	55	64	76	34	15	15	
C	1	Services	VAR	VAR	Y	333000	Y	0	0	0	0	0	0	0	0	
C	1	Hydrants	VAR	VAR	Y	335000	Y	0	0	0	0	0	0	0	0	
C	1	Land	VAR	VAR	Y	303500	Y	0	0	0	0	0	0	0	0	
C	1	Meters	VAR	VAR	Y	334130	Y	0	0	0	0	0	0	0	0	
C	1	Meter Installations	VAR	VAR	Y	334200	Y	0	0	0	0	0	0	0	0	
D	1	Mains	VAR	VAR	Y	331001	Y	280	226	155	162	162	175	189	207	
D	1	Services	VAR	VAR	Y	333000	Y	0	0	0	0	0	0	0	0	
D	1	Hydrants	VAR	VAR	Y	335000	Y	0	0	0	0	0	0	0	0	
D	1	Land	VAR	VAR	Y	303500	Y	0	0	0	0	0	0	0	0	
D	1	Meters	VAR	VAR	Y	334130	Y	0	0	0	0	0	0	0	0	
D	1	Meter Installations	VAR	VAR	Y	334200	Y	0	0	0	0	0	0	0	0	
E	1	Hydrants	VAR	VAR	Y	335000	Y	47	85	76	75	101	76	56	69	

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP's 100% 2

Budget Item	Code	Description	Estimated Dates												Tax Y/N	AFUDC Y/N	Book Account	AFUDC Y/N				
			Starting Date		Completion Date		Year		Month		Year		Month									
			Month	Year	Month	Year	Year	Year	Month	Year	Month	Year	Month	Year								
DV	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	960	1,590	2,172	1,188	705	1,516	1,525	1,259
DV	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
DV	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
DV	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
DV	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
DV	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
DV	1	Elevated Tanks & Standpipes	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
A	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	141	128	72	102	189	161	105	167
A	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
A	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
A	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
A	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
A	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
B	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	245	325	359	368	378	378	368	368
B	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
B	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
B	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
B	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
B	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
C	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	8	25	131	135	108	125	67	41
C	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
C	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
C	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
C	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
C	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
D	1	Mains	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	283	340	349	359	368	368	359	359
D	1	Services	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
D	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
D	1	Land	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
D	1	Meters	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
D	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0
E	1	Hydrants	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	42	68	104	74	40	45	54	50

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1
IP's 100% 2

Budget Item	Code	Description	Estimated Dates						Tax AFUDC Y/N	Book AFUDC Y/N	Tax AFUDC Forecast Amount				
			Starting Date**		Completion Date**		Account	AFUDC							
			Month	Year	Month	Year									
DV	1	Mains	VAR	VAR	VAR	VAR	331001	N	2,152	1,870	1,422	1,515	961	1,592	17,877
DV	1	Services	VAR	VAR	VAR	VAR	333000	N	0	0	0	0	0	0	0
DV	1	Meters	VAR	VAR	VAR	VAR	334130	N	0	0	0	0	0	0	0
DV	1	Meter Installations	VAR	VAR	VAR	VAR	334200	N	0	0	0	0	0	0	0
DV	1	Hydrants	VAR	VAR	VAR	VAR	335000	N	0	0	0	0	0	0	0
DV	1	Land	VAR	VAR	VAR	VAR	303500	N	0	0	0	0	0	0	0
DV	1	Elevated Tanks & Standpipes	VAR	VAR	VAR	VAR	330100	N	0	0	0	0	0	0	0
A	1	Mains	VAR	VAR	VAR	VAR	331001	Y	500	446	53	58	149	122	2,124
A	1	Services	VAR	VAR	VAR	VAR	333000	Y	0	0	0	0	0	0	0
A	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	0	0	0	0	0	0	0
A	1	Land	VAR	VAR	VAR	VAR	303500	Y	0	0	0	0	0	0	0
A	1	Meters	VAR	VAR	VAR	VAR	334130	Y	0	0	0	0	0	0	0
A	1	Meter Installations	VAR	VAR	VAR	VAR	334200	Y	0	0	0	0	0	0	0
B	1	Mains	VAR	VAR	VAR	VAR	331001	Y	360	270	189	188	245	301	3,772
B	1	Services	VAR	VAR	VAR	VAR	333000	Y	0	0	0	0	0	0	0
B	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	0	0	0	0	0	0	0
B	1	Land	VAR	VAR	VAR	VAR	303500	Y	0	0	0	0	0	0	0
B	1	Meters	VAR	VAR	VAR	VAR	334130	Y	0	0	0	0	0	0	0
B	1	Meter Installations	VAR	VAR	VAR	VAR	334200	Y	0	0	0	0	0	0	0
C	1	Mains	VAR	VAR	VAR	VAR	331001	Y	122	111	15	15	8	19	897
C	1	Services	VAR	VAR	VAR	VAR	333000	Y	0	0	0	0	0	0	0
C	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	0	0	0	0	0	0	0
C	1	Land	VAR	VAR	VAR	VAR	303500	Y	0	0	0	0	0	0	0
C	1	Meters	VAR	VAR	VAR	VAR	334130	Y	0	0	0	0	0	0	0
C	1	Meter Installations	VAR	VAR	VAR	VAR	334200	Y	0	0	0	0	0	0	0
D	1	Mains	VAR	VAR	VAR	VAR	331001	Y	350	265	189	207	283	315	3,771
D	1	Services	VAR	VAR	VAR	VAR	333000	Y	0	0	0	0	0	0	0
D	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	0	0	0	0	0	0	0
D	1	Land	VAR	VAR	VAR	VAR	303500	Y	0	0	0	0	0	0	0
D	1	Meters	VAR	VAR	VAR	VAR	334130	Y	0	0	0	0	0	0	0
D	1	Meter Installations	VAR	VAR	VAR	VAR	334200	Y	0	0	0	0	0	0	0
E	1	Hydrants	VAR	VAR	VAR	VAR	335000	Y	67	56	58	72	44	66	730

Kentucky-American Water Company
Book/Tax AFUDC By Month 01/31/09
Base Test Year: 05/31/10
Forecasted Test Year: 05/31/10

Current Rate
Full Rate 8.09%
Monthly 0.67417%
8.54%
4.58% 0.38167%
Proposed Rate
Full Rate 8.54%
Monthly 0.71167%
4.58% 0.38167%

Book AFUDC Rate:
Tax AFUDC Rate:

Item A - H 100%
IP's 100% 2

Budget Item	Code	Description	Estimated Dates				Tax Y/N	Book AFUDC Account	Book AFUDC Y/N	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09
			Starting Date	Completion Date	Year	Month											
			Month	Year	Month	Year											
F	1	Hydrants	VAR	VAR	VAR	VAR	Y	335000	Y	40	46	33	39	45	22	14	17
G	1	Services	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0	0
0	1	-	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0	0
0	1	-	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0	0
0	0	Services	-	-	-	0	N	0	-	0	0	0	0	0	0	0	0
H	1	Services	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0	0
0	1	-	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0	0
0	1	-	VAR	VAR	VAR	VAR	N	340230	N	0	0	0	0	0	0	0	0
I	1	Meters Bronze Case	VAR	VAR	VAR	VAR	N	334110	N	0	0	0	0	0	0	0	0
I	1	Meter Other	VAR	VAR	VAR	VAR	N	334130	N	0	0	0	0	0	0	0	0
I	1	Meters Rem Read	VAR	VAR	VAR	VAR	N	334131	N	0	0	0	0	0	0	0	0
I	1	Meter Installations	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0	0	0	0
I	1	Meter Installations	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0	0	0	0
J	1	Meter Other	VAR	VAR	VAR	VAR	N	334130	N	0	0	0	0	0	0	0	0
J	1	Meter Installations	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0	0	0	0
J	1	-	VAR	VAR	VAR	VAR	N	343000	N	0	0	0	0	0	0	0	0
J	1	-	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0	0	0	0
K	1	Computers & Periph Mainframe	VAR	VAR	VAR	VAR	Y	340210	Y	0	0	0	0	0	0	0	0
K	1	Computers & Periph Personal	VAR	VAR	VAR	VAR	Y	340220	Y	19	54	64	56	57	29	2	10
K	1	Computer Software	VAR	VAR	VAR	VAR	Y	340300	Y	10	5	0	0	0	0	0	0
K	1	SCADA Equipment and System	VAR	VAR	VAR	VAR	Y	320100	Y	0	0	0	0	0	0	0	0
K	1	Communication Equipment	VAR	VAR	VAR	VAR	Y	346100	Y	343	171	0	0	0	0	0	0
L	1	SCADA Equipment and System	VAR	VAR	VAR	VAR	Y	320100	Y	5	11	11	11	11	5	0	0
L	1	Electric pumping equipment	VAR	VAR	VAR	VAR	Y	311200	Y	0	0	0	0	0	0	0	0
L	1	WT equipment non-media	VAR	VAR	VAR	VAR	Y	320100	Y	0	0	0	0	0	0	0	0
L	1	Communication Equipment - instrumen	VAR	VAR	VAR	VAR	Y	346100	Y	6	3	0	0	0	0	0	0

Kentucky-American Water Company
 Book/Tax AFUDC By Month
 Base Test Year: 01/31/09
 Forecasted Test Year: 05/31/10
 Item A - H 100% 1
 IP's 100% 2

Budget Item	Code	Description	Estimated Dates												Tax AFUDC Forecast Amount		
			Starting Date**		Completion Date**		AFUDC		AFUDC		AFUDC		AFUDC				
			Month	Year	Month	Year	Y/N	Account	Y/N	Account	Y/N	Account	Y/N	Account			
F	1	Hydrants	VAR	VAR	VAR	VAR	VAR	Y	335000	Y	17	0	16	20	4	25	573
G	1	Services	VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0
0	1		VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0
0	1		VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0
0	0		-	-	-	-	0	N	0	-	0	0	0	0	0	0	0
H	1	Services	VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0
0	1		VAR	VAR	VAR	VAR	VAR	N	333000	N	0	0	0	0	0	0	0
0	1		VAR	VAR	VAR	VAR	VAR	N	340230	N	0	0	0	0	0	0	0
I	1	Meters Bronze Case	VAR	VAR	VAR	VAR	VAR	N	334110	N	0	0	0	0	0	0	0
I	1	Meter Other	VAR	VAR	VAR	VAR	VAR	N	334130	N	0	0	0	0	0	0	0
I	1	Meters Rem Read	VAR	VAR	VAR	VAR	VAR	N	334131	N	0	0	0	0	0	0	0
I	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0	0	0
I	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0	0	0
J	1	Meter Other	VAR	VAR	VAR	VAR	VAR	N	334130	N	0	0	0	0	0	0	0
J	1	Meter Installations	VAR	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0	0	0
J	1		VAR	VAR	VAR	VAR	VAR	N	343000	N	0	0	0	0	0	0	0
J	1		VAR	VAR	VAR	VAR	VAR	N	334200	N	0	0	0	0	0	0	0
K	1	Computers & Periph Mainframe	VAR	VAR	VAR	VAR	VAR	Y	340210	Y	0	0	0	0	0	0	0
K	1	Computers & Periph Personal	VAR	VAR	VAR	VAR	VAR	Y	340220	Y	104	85	2	10	17	43	387
K	1	Computer Software	VAR	VAR	VAR	VAR	VAR	Y	340300	Y	0	0	0	0	0	0	0
K	1	SCADA Equipment and System	VAR	VAR	VAR	VAR	VAR	Y	320100	Y	0	0	0	0	0	0	0
K	1	Communication Equipment	VAR	VAR	VAR	VAR	VAR	Y	346100	Y	0	0	0	0	0	0	0
L	1	SCADA Equipment and System	VAR	VAR	VAR	VAR	VAR	Y	320100	Y	29	29	0	0	0	0	341
L	1	Electric pumping equipment	VAR	VAR	VAR	VAR	VAR	Y	311200	Y	0	0	0	0	0	0	0
L	1	WT equipment non-media	VAR	VAR	VAR	VAR	VAR	Y	320100	Y	0	0	0	0	0	0	0
L	1	Communication Equipment - instrumen	VAR	VAR	VAR	VAR	VAR	Y	346100	Y	0	0	0	0	0	0	0

Kentucky-American Water Company
Book/Tax AFUDC By Month
Base Test Year: 01/31/09
Forecasted Test Year: 05/31/10

Current Rate
Full Rate 8.09%
Monthly 0.67417%
Proposed Rate
Full Rate 8.54%
Monthly 0.71167%
4.58% 0.38167%
4.58% 0.38167%

Book AFUDC Rate:
Tax AFUDC Rate:

Item A - H 100% 1
IP's 100% 2

Budget Item	Code	Description	Estimated Dates		Tax AFUDC Y/N	Book AFUDC Account Y/N	Book AFUDC	TAX AFUDC	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09
			Starting Date**	Completion Date**											
M	1	Structure & Imp Misc	VAR	VAR	Y	304100	Y	0	0	0	0	0	0	0	0
M	1	Structure & Impr - PU	VAR	VAR	Y	304200	Y	0	0	0	0	0	0	0	0
M	1	Structure & Impr - WT	VAR	VAR	Y	304300	Y	0	0	0	0	0	0	0	0
M	1	Structure & Impr - TD	VAR	VAR	Y	304400	Y	0	0	0	0	0	0	0	0
M	1	Structure & Impr - Ag	VAR	VAR	Y	304500	Y	0	0	0	0	0	0	0	0
M	1	Structure & Impr - Offices	VAR	VAR	Y	304600	Y	2	13	4	2	0	0	0	0
M	1	Structure & Impr - Stores, Shop, & Ga	VAR	VAR	Y	304700	Y	0	0	0	0	0	0	0	0
M	1	Structure & Impr - Misc	VAR	VAR	Y	304800	Y	0	0	0	0	0	0	0	0
N	1	Misc Equipment	VAR	VAR	Y	347000	Y	0	0	0	0	0	0	0	0
N	1	Office Structures	VAR	VAR	Y	304500	Y	23	0	0	0	0	0	0	0
N	1	Misc Structures	VAR	VAR	Y	304800	Y	0	0	0	0	0	0	0	0
N	1	Office Furniture and Equipment	VAR	VAR	Y	340100	Y	499	1,575	1,253	917	575	346	336	0
N	1	Tools, Shop, & Garage Equipment	VAR	VAR	Y	343000	Y	0	0	0	0	0	0	0	0
N	1	Other P/E CPS	VAR	VAR	Y	339600	Y	0	0	0	0	0	0	0	0
O	1	Trans Equipment Light Trucks	VAR	VAR	N	341100	N	0	0	0	0	0	0	0	0
O	1	Trans Equipment Other	VAR	VAR	N	341400	N	0	0	0	0	0	0	0	0
O	1	Trans Equipment Autos	VAR	VAR	N	341300	N	0	0	0	0	0	0	0	0
O	1	Trans Equipment Heavy Trucks	VAR	VAR	N	341200	N	0	0	0	0	0	0	0	0
O	1	Power Operated Equipment	VAR	VAR	N	345000	N	0	0	0	0	0	0	0	0
P	1	Electric pumping equipment	VAR	VAR	N	311200	N	0	0	0	0	0	0	0	0
P	1	WT equipment non-media	VAR	VAR	N	320100	N	0	0	0	0	0	0	0	0
P	1	Tools, Shop, & Garage Equipment	VAR	VAR	N	343000	N	0	0	0	0	0	0	0	0
P	1	Laboratory Equipment	VAR	VAR	N	344000	N	0	0	0	0	0	0	0	0
P	1	Miscellaneous Equipment	VAR	VAR	N	347000	N	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. SS	VAR	VAR	Y	304100	Y	6	0	0	0	0	0	0	0
Q	1	Struct. & Imp. P	VAR	VAR	Y	304200	Y	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. WT	VAR	VAR	Y	304300	Y	26	0	0	0	0	0	0	0
Q	1	Struct. & Imp. AG	VAR	VAR	Y	304500	Y	130	0	0	0	0	0	0	0
Q	1	Struct. & Imp. Office	VAR	VAR	Y	304600	Y	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. Misc.	VAR	VAR	Y	304800	Y	(1)	0	0	0	0	0	0	0
Q	1	Power Generation Equip.	VAR	VAR	Y	310000	Y	1	0	0	0	0	0	0	0
Q	1	Pumping Equipment SS	VAR	VAR	Y	311520	Y	101	0	0	0	0	0	0	0
Q	1	Water Treatment Non-Media	VAR	VAR	Y	320100	Y	104	0	0	0	0	0	0	0
Q	1	Dist Reservoirs & Standpipe	VAR	VAR	Y	330000	Y	4	0	0	0	0	0	0	0
Q	1	Laboratory Equipment	VAR	VAR	Y	344000	Y	73	79	85	82	63	58	35	35
Q	1	Power Operated Equipment	VAR	VAR	Y	345000	Y	5	0	0	0	0	0	0	0
Q	1	Tools, Shop, & Garage Equipment	VAR	VAR	Y	343000	Y	59	79	85	82	63	58	35	35
Q	1	Communication Equipment	VAR	VAR	Y	346190	Y	29	40	42	41	31	29	17	17

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IPs 100% 2

Budget Item	Code	Description	Estimated Dates												Tax		Book										
			Starting Date		Completion Date		AFUDC		Y/N	Account	Y/N	AFUDC	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09								
			Month	Year	Month	Year	Year	Year																			
M	1	Structure & Imp Misc	VAR	VAR	VAR	VAR	VAR	VAR	Y	304100	Y	0	0	0	0	0	0	0	0	0	0	0					
M	1	Structure & Impr - PU	VAR	VAR	VAR	VAR	VAR	VAR	Y	304200	Y	0	0	0	0	0	0	0	0	0	0	0	0				
M	1	Structure & Impr - WT	VAR	VAR	VAR	VAR	VAR	VAR	Y	304300	Y	0	0	0	0	0	0	0	0	0	0	0	0	0			
M	1	Structure & Impr - TD	VAR	VAR	VAR	VAR	VAR	VAR	Y	304400	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
M	1	Structure & Impr - Ag	VAR	VAR	VAR	VAR	VAR	VAR	Y	304500	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
M	1	Structure & Impr - Offices	VAR	VAR	VAR	VAR	VAR	VAR	Y	304600	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
M	1	Structure & Impr - Stores, Shop, & Ga	VAR	VAR	VAR	VAR	VAR	VAR	Y	304700	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
M	1	Structure & Impr - Misc	VAR	VAR	VAR	VAR	VAR	VAR	Y	304800	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
N	1	Misc Equipment	VAR	VAR	VAR	VAR	VAR	VAR	Y	347000	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
N	1	Office Structures	VAR	VAR	VAR	VAR	VAR	VAR	Y	304500	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N	1	Misc Structures	VAR	VAR	VAR	VAR	VAR	VAR	Y	304800	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N	1	Office Furniture and Equipment	VAR	VAR	VAR	VAR	VAR	VAR	Y	340100	Y	310	314	266	162	57	0	0	0	0	0	0	0	0	0	0	0
N	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	VAR	VAR	Y	343000	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N	1	Other P/E CPS	VAR	VAR	VAR	VAR	VAR	VAR	Y	339600	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
O	1	Trans Equipment Light Trucks	VAR	VAR	VAR	VAR	VAR	VAR	N	341100	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
O	1	Trans Equipment Other	VAR	VAR	VAR	VAR	VAR	VAR	N	341400	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
O	1	Trans Equipment Autos	VAR	VAR	VAR	VAR	VAR	VAR	N	341300	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
O	1	Trans Equipment Heavy Trucks	VAR	VAR	VAR	VAR	VAR	VAR	N	341200	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
O	1	Power Operated Equipment	VAR	VAR	VAR	VAR	VAR	VAR	N	345000	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P	1	Electric pumping equipment	VAR	VAR	VAR	VAR	VAR	VAR	N	311200	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P	1	WT equipment non-media	VAR	VAR	VAR	VAR	VAR	VAR	N	320100	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	VAR	VAR	N	343000	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P	1	Laboratory Equipment	VAR	VAR	VAR	VAR	VAR	VAR	N	344000	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
P	1	Miscellaneous Equipment	VAR	VAR	VAR	VAR	VAR	VAR	N	347000	N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. SS	VAR	VAR	VAR	VAR	VAR	VAR	Y	304100	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. P	VAR	VAR	VAR	VAR	VAR	VAR	Y	304200	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. WT	VAR	VAR	VAR	VAR	VAR	VAR	Y	304300	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. AG	VAR	VAR	VAR	VAR	VAR	VAR	Y	304500	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. Office	VAR	VAR	VAR	VAR	VAR	VAR	Y	304600	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. Misc.	VAR	VAR	VAR	VAR	VAR	VAR	Y	304800	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Power Generation Equip.	VAR	VAR	VAR	VAR	VAR	VAR	Y	310000	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Pumping Equipment SS	VAR	VAR	VAR	VAR	VAR	VAR	Y	311520	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Water Treatment Non-Media	VAR	VAR	VAR	VAR	VAR	VAR	Y	320100	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Dist Reservoirs & Standpipe	VAR	VAR	VAR	VAR	VAR	VAR	Y	330000	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Laboratory Equipment	VAR	VAR	VAR	VAR	VAR	VAR	Y	344000	Y	10	47	73	103	105	88	116	88	116	88	116	88	116	88	116	
Q	1	Power Operated Equipment	VAR	VAR	VAR	VAR	VAR	VAR	Y	345000	Y	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Q	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	VAR	VAR	Y	343000	Y	10	47	73	103	105	88	116	88	116	88	116	88	116	88	116	
Q	1	Communication Equipment	VAR	VAR	VAR	VAR	VAR	VAR	Y	346190	Y	5	23	37	52	52	44	52	44	52	44	52	44	52	44	52	

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1
IP's 100% 2

Budget Item	Code	Description	Estimated Dates												Tax AFUDC Y/N	Book AFUDC Y/N	Tax AFUDC Forecast Amount	
			** Starting Date**		** Completion Date**		** Starting Date**		** Completion Date**		** Starting Date**		** Completion Date**					
			Month	Year	Month	Year	Month	Year	Month	Year	Month	Year	Month	Year				
M	1	Structure & Imp Misc	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
M	1	Structure & Impr - PU	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
M	1	Structure & Impr - WT	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
M	1	Structure & Impr - TD	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
M	1	Structure & Impr - Ag	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0
M	1	Structure & Impr - Offices	VAR	VAR	VAR	VAR	VAR	VAR	VAR	19	19	0	0	0	0	0	0	38
M	1	Structure & Impr - Stores, Shop, & Ga	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
M	1	Structure & Impr - Misc	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
N	1	Misc Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
N	1	Office Structures	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
N	1	Misc Structures	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
N	1	Office Furniture and Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
N	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
N	1	Other P/E CPS	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
O	1	Trans Equipment Light Trucks	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
O	1	Trans Equipment Other	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
O	1	Trans Equipment Autos	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
O	1	Trans Equipment Heavy Trucks	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
O	1	Power Operated Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
P	1	Electric pumping equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
P	1	WT equipment non-media	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
P	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
P	1	Laboratory Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
P	1	Miscellaneous Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. SS	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. P	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. WT	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. AG	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. Office	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Struct. & Imp. Misc.	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Power Generation Equip.	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Pumping Equipment SS	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Water Treatment Non-Media	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Dist Reservoirs & Standpipe	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Laboratory Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Power Operated Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	0	0	0	0	0	0	0	0	0
Q	1	Tools, Shop, & Garage Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	264	234	62	37	10	50	1,227	0	0
Q	1	Communication Equipment	VAR	VAR	VAR	VAR	VAR	VAR	VAR	264	234	62	37	10	50	1,227	0	0
Q	1		VAR	VAR	VAR	VAR	VAR	VAR	VAR	132	117	31	19	5	25	614	0	0

Kentucky-American Water Company
Book/Tax AFUDC By Month
 Base Test Year: 01/31/09
 Forecasted Test Year: 05/31/10
 Code
 Item A - H 100% 1
 IP's 100% 2

Current Rate
 Full Rate 8.09%
 Monthly 0.67417%
 Proposed Rate
 Full Rate 8.54%
 Monthly 0.71167%
 Book AFUDC Rate: 4.58%
 Tax AFUDC Rate: 0.38167%

Budget Item	Code	Description	Estimated Dates		Tax Y/N	Book AFUDC Account	Book AFUDC Y/N	Tax AFUDC Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09
			Starting Date**	Completion Date**											
Month	Year	Month	Year												
12020508	2	Ins KY Reliability Improvements	-	8	2008	Y	311200	Y	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
12020602	2	Ins 8" DI Yamallton Road Ext.	-	12	2008	Y	331001	Y	233	459	685	912	0	0	0
0	0	-	-	-	12	2008	Y	335000	4	4	4	4	0	0	0
12020607	2	Ins WTR TRT PLT KY River Pool:	-	11	2010	Y	301000	Y	23,597	29,786	30,634	31,661	32,212	33,343	36,822
0	0	-	-	-	11	2010	Y	303200	8	15	15	15	15	15	15
					11	2010	Y	303300	0	0	0	0	0	0	0
					11	2010	Y	303400	7,244	7,244	7,244	7,244	7,244	7,244	7,244
					11	2010	Y	303500	87	459	1,029	1,600	2,170	2,740	3,311
					11	2010	Y	304100	683	2,317	4,218	6,119	7,640	8,781	10,302
					11	2010	Y	304200	0	380	1,141	1,901	2,662	3,137	3,612
					11	2010	Y	304300	3,836	10,317	15,075	18,872	23,624	29,328	35,031
					11	2010	Y	306000	105	105	105	105	105	105	105
					11	2010	Y	309000	6	22	41	60	79	184	374
					11	2010	Y	311200	432	633	1,013	1,393	1,773	2,153	2,724
					11	2010	Y	320100	369	781	1,542	2,682	3,823	4,964	6,104
					11	2010	Y	330000	755	2,176	3,507	4,837	5,788	6,358	7,499
					11	2010	Y	331001	28,522	29,558	32,505	36,687	42,391	49,995	59,500
12020701	2	Ins Incline Chain (Replacement)	-	12	2009	Y	304100	Y	572	699	847	1,004	1,123	1,169	1,169
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
12020702	2	Major Highway Relocations	-	12	2008	Y	331001	Y	1,139	1,646	2,153	2,660	0	0	0
0	0	-	-	-	12	2009	Y	331001	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
IP-1232-1	2	Owenton Bulk Storage Design	-	1	2009	Y	320100	Y	474	1,067	1,573	2,115	2,660	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
12020505	2	Replace Trac-Vac System	-	11	2008	Y	304300	Y	15	46	76	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP's 100% 2

Current Rate
Full Rate 8.09%
Monthly 0.67417%
Proposed Rate
Full Rate 8.54%
Monthly 0.71167%

Book AFUDC Rate:
Tax AFUDC Rate:

Current Rate
Full Rate 4.58%
Monthly 0.38167%
Proposed Rate
Full Rate 4.58%
Monthly 0.38167%

Budget Item	Code	Description	Estimated Dates		Tax AFUDC Y/N	Book AFUDC Y/N	Account	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09
			Starting Date**	Completion Date**											
12020506	2	Sludge Handling Improvement	-	11	2008	Y	304300	23	46	46	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
12300403	2	Owen County Main Extension	-	6	2008	Y	331001	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
IP-1202-11	2	Install 19,000' of 12" along I-75	-	12	2008	Y	331001	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
IP-1202-12	2	Install 16,000' of 12" Russell Cave F	-	12	2009	Y	331001	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
IP-1202-13	2	Install 14,700' of 12" & 3,800' of 8"	-	12	2012	Y	331001	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0
12020501	2	Ground Storage Tankl	-	12	2010	Y	330200	0	0	0	0	0	0	0	0
0	0		-	-	0	Y	0	0	0	0	0	0	0	0	0

\$ 80,813 \$ 102,310 \$ 118,454 \$ 135,518 \$ 148,789 \$ 166,159 \$ 191,659 \$ 218,124

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1

IP's 100% 2

Budget Item	Code	Description	Estimated Dates				Tax Y/N	AFUDC Y/N	Aww Account	Book AFUDC Y/N	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09
			Starting Date	Completion Date	Year	Month												
			Month	Year	Year	Month												
12020506	2	Sludge Handling Improvement	-	-	11	2008	Y	304300	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
12300403	2	Owen County Main Extension	-	-	6	2008	Y	331001	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
IP-1202-11	2	Install 19,000' of 12" along I-75	-	-	12	2008	Y	331001	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
IP-1202-12	2	Install 16,000' of 12" Russell Cave F	-	-	12	2009	Y	331001	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
IP-1202-13	2	Install 14,700' of 12" & 3,800' of 8'	-	-	12	2012	Y	331001	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
0	0	-	-	-	-	0	Y	0	-	0	0	0	0	0	0	0	0	0
12020501	2	Ground Storage Tank	-	-	12	2010	Y	330200	Y	0	0	0	0	0	0	0	81	210
0	0	-	-	-	-	0	Y	0	Y	0	0	0	0	0	0	0	0	0

\$ 241,730 \$ 267,902 \$ 282,190 \$ 295,513 \$ 316,199 \$ 339,380 \$ 360,383 \$ 380,720

Kentucky-American Water Company

Book/Tax AFUDC By Month

Base Test Year: 01/31/09

Forecasted Test Year: 05/31/10

Item A - H 100% 1
IP's 100% 2

Budget Item	Code	Description	Estimated Dates						Tax Y/N	Book AFUDC Y/N	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Tax AFUDC Forecast Amount
			Starting Date	Completion Date	Year	Month	Year	Month									
			Month	Year	Month	Year	Month	Year									
12020506	2	Sludge Handling Improvement	-	-	11	2008	Y	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
12300403	2	Owen County Main Extension	-	-	6	2008	Y	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
IP-1202-11	2	Install 19,000' of 12" along I-75	-	-	12	2008	Y	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
IP-1202-12	2	Install 16,000' of 12" Russell Cave F	-	-	12	2009	Y	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
IP-1202-13	2	Install 14,700' of 12" & 3,800' of 8"	-	-	12	2012	Y	Y	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0
12020501	2	Ground Storage Tankl	-	-	12	2010	Y	Y	363	505	638	1,304	2,444	3,585	9,130	0	
0	0	-	-	-	0	Y	Y	0	0	0	0	0	0	0	0	0	0

\$ 394,625 \$ 414,342 \$ 431,521 \$ 452,690 \$ 476,888 \$ 501,221 \$ 4,645,672

**KENTUCKY-AMERICAN WATER COMPANY
CALCULATION OF AVERAGE RATE BASE ELEMENTS
MATERIALS AND SUPPLIES
24 MONTHS ENDED: July 31, 2008**

<u>MONTH</u>	<u>STOCK E PLANT MATERIALS</u>	<u>STOCK C CHEMICALS</u>	
Aug-2006	372,780	119,641	
Sep-2006	404,596	119,641	
Oct-2006	366,128	119,641	
Nov-2006	438,981	134,902	
Dec-2006	380,008	132,585	
Jan-2007	421,522	154,333	
Feb-2007	417,905	155,526	
Mar-2007	466,386	146,995	
Apr-2007	398,723	148,344	
May-2007	461,362	140,283	
Jun-2007	421,897	125,929	
Jul-2007	421,404	127,890	
Aug-2007	443,703	133,646	
Sep-2007	422,607	156,825	
Oct-2007	412,414	184,159	
Nov-2007	389,906	191,964	
Dec-2007	429,754	199,642	
Jan-2008	416,139	193,736	
Feb-2008	427,110	170,040	
Mar-2008	413,668	178,055	
Apr-2008	429,312	176,425	
May-2008	420,462	175,357	
Jun-2008	465,762	169,547	
Jul-2008	435,369	180,754	
Average 24 Month Balance	419,912	155,661	<u>\$ 575,573</u>

KENTUCKY-AMERICAN WATER COMPANY		CIAC BALANCE TO BE DEDUCTED IN CALCULATING DEPRECIATION		
		Balance		Avg Balance
		May-10	Jan-09	
271110	CIAC - NT - MAINS	\$ 17,264,408	\$ 15,964,408	\$ 16,314,408
271120	CIAC - NT - EXT DEP	\$ 11,120,555	10,545,555	10,922,478
271200	CIAC - NT - SERVICES	\$ 14,848,465	14,848,465	14,848,465
271300	CIAC - NT - METERS	\$ 545,639	545,639	545,639
271400	CIAC - NT - HYDRANTS	\$ 1,326,164	1,326,164	1,326,164
271500	CIAC - NT - OTHER	\$ 3,497,457	3,497,457	3,497,457
271711	CIAC - TAXABLE - MAINS	1,998,493	1,998,493	1,998,493
271711	CIAC - TAXABLE - MAINS	766,586	766,586	766,586
271711	CIAC - TAXABLE - MAINS 88-89	-	0	0
271210	CIAC - TX - SERVICES	8,325,474	6,981,074	7,832,520
271310	CIAC - TX - METERS	3,299	3,299	3,299
271470	CIAC - TX - HYDRATXS	487,487	487,487	487,487
271570	CIAC - TX - OTHER	440,903	440,903	440,903
272100	DEPRECIATION CONTR. PROPERTY	(14,389,153)	(12,608,813)	(13,709,073)
		\$ 46,235,776	\$ 44,796,716	\$ 45,274,826
		\$ 60,624,929	\$ 57,405,529	\$ 58,983,899
	Check Total	\$ -	\$ -	\$ -

KENTUCKY-AMERICAN WATER COMPANY												
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS												
FORECASTED T.Y.:												
BASE TEST YEAR:												
JDE Account	Account	AWWW Account	DESCRIPTION	Balance @ Jul-2008	Balance @ Aug-2008	Balance @ Sep-2008	Balance @ Oct-2008	Balance @ Nov-2008	Balance @ Dec-2008	Balance @ Jan-2009	Balance @ Feb-2009	Balance @ Mar-2009
252120	252110		ADV FOR CONST - NT EXT	\$ 13,972,666	\$ 13,877,375	\$ 13,915,169	\$ 13,892,308	\$ 13,795,944	\$ 13,863,618	\$ 14,014,914	\$ 14,410,888	\$ 14,510,624
252130	252200		ADV FOR CONST - NT SERVICES	-	0	0	0	0	0	0	0	0
252140	252400		ADV FOR CONST - NT METERS	-	0	0	0	0	0	0	0	0
252150	252300		ADV FOR CONST - NT HYDRANTS	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063
252160	252500		ADV FOR CONST - NT OTHER	-	0	0	0	0	0	0	0	0
252220			ADV FOR CONST - TAX EXT	-	0	0	0	0	0	0	0	0
252205.15	252500		ADVANCE FOR CONSTRUCTION - 88-89	-								
252205.20	252710		ADVANCE FOR CONSTRUCTION - 90-92	-								
252205.25	252720		ADVANCE FOR CONSTRUCTION - 93-96	-								
252225	252710		ADVANCE FOR CONSTRUCTION - TAXABLE SERV	-								
252230	252710		ADVANCE FOR CONSTRUCTION - TAXABLE HYD	-								
252240	252370		ADVANCE FOR CONSTRUCTION - TAXABLE METERS	-								
			TOTAL CUSTOMER ADVANCES	\$ 13,978,729	\$ 13,883,438	\$ 13,921,232	\$ 13,898,371	\$ 13,802,007	\$ 13,869,681	\$ 14,020,977	\$ 14,416,951	\$ 14,516,687
271110	271110		CIAC - NT - MAINS	15,964,408	15,964,408	15,964,408	15,964,408	15,964,408	15,964,408	15,964,408	15,964,408	15,964,408
271120	271120		CIAC - NT - EXT DEP	10,545,555	10,545,555	10,545,555	10,545,555	10,545,555	10,545,555	10,545,555	10,545,555	10,645,555
271130	271200		CIAC - NT - SERVICES	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465
271140	271300		CIAC - NT - METERS	545,639	545,639	545,639	545,639	545,639	545,639	545,639	545,639	545,639
271150	271400		CIAC - NT - HYDRANTS	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164
271160	271500		CIAC - NT - OTHER	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
271210	271711		CIAC - TAX - MAINS	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493
271220	271711		CIAC - TAX - EXT DEP	766,586	766,586	766,586	766,586	766,586	766,586	766,586	766,586	766,586
271230	271210		CIAC - TAX - SERVICES	6,434,874	6,569,374	6,663,974	6,760,274	6,831,674	6,910,874	6,981,074	7,036,074	7,127,574
271240	271310		CIAC - TAX - METERS	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299
271250	271470		CIAC - TAX - HYDRATXS	487,487	487,487	487,487	487,487	487,487	487,487	487,487	487,487	487,487
271260	271570		CIAC - TAX - OTHER	440,903	440,903	440,903	440,903	440,903	440,903	440,903	440,903	440,903
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
272000	272100		DEPRECIATION CONTR. PROPERTY	(11,968,606)	(12,074,810)	(12,181,216)	(12,287,886)	(12,394,648)	(12,501,666)	(12,608,813)	(12,715,985)	(12,824,372)
				0	0	0	0	0	0	0	0	0
			TOTAL CIAC	\$ 44,890,723	\$ 44,919,019	\$ 44,907,213	\$ 44,896,843	\$ 44,861,481	\$ 44,833,663	\$ 44,796,716	\$ 44,744,544	\$ 44,827,657

KENTUCKY-AMERICAN WATER COMPANY												
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS												
FORECASTED T.Y.:												
BASE TEST YEAR:												
JDE Account	Account	AWWW Account	DESCRIPTION	Balance @ Apr-2009	Balance @ May-2009	Balance @ Jun-2009	Balance @ Jul-2009	Balance @ Aug-2009	Balance @ Sep-2009	Balance @ Oct-2009	Balance @ Nov-2009	Balance @ Dec-2009
252120	252110		ADV FOR CONST - NT EXT	\$ 14,615,832	\$ 15,046,782	\$ 15,258,318	\$ 15,121,912	\$ 15,104,262	\$ 15,194,236	\$ 15,156,420	\$ 15,256,618	\$ 15,588,616
252130	252200		ADV FOR CONST - NT SERVICES	0	0	0	0	0	0	0	0	0
252140	252400		ADV FOR CONST - NT METERS	0	0	0	0	0	0	0	0	0
252150	252300		ADV FOR CONST - NT HYDRANTS	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063	6,063
252160	252500		ADV FOR CONST - NT OTHER	0	0	0	0	0	0	0	0	0
252220			ADV FOR CONST - TAX EXT	0	0	0	0	0	0	0	0	0
252205.15	252500		ADVANCE FOR CONSTRUCTION - 88-89									
252205.20	252710		ADVANCE FOR CONSTRUCTION - 90-92									
252205.25	252720		ADVANCE FOR CONSTRUCTION - 93-96									
252225	252710		ADVANCE FOR CONSTRUCTION - TAXABLE SERV									
252230	252710		ADVANCE FOR CONSTRUCTION - TAXABLE HYD									
252240	252370		ADVANCE FOR CONSTRUCTION - TAXABLE METERS									
			TOTAL CUSTOMER ADVANCES	\$ 14,621,895	\$ 15,052,845	\$ 15,264,381	\$ 15,127,975	\$ 15,110,325	\$ 15,200,299	\$ 15,162,483	\$ 15,262,681	\$ 15,594,679
271110	271110		CIAC - NT - MAINS	\$ 15,964,408	\$ 15,964,408	\$ 15,964,408	\$ 15,964,408	\$ 15,964,408	\$ 15,964,408	\$ 15,964,408	\$ 15,964,408	\$ 16,614,408
271120	271120		CIAC - NT - EXT DEP	10,645,555	10,645,555	10,745,555	10,745,555	10,745,555	10,895,555	10,895,555	10,895,555	11,020,555
271130	271200		CIAC - NT - SERVICES	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465
271140	271300		CIAC - NT - METERS	545,639	545,639	545,639	545,639	545,639	545,639	545,639	545,639	545,639
271150	271400		CIAC - NT - HYDRANTS	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164
271160	271500		CIAC - NT - OTHER	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
271210	271711		CIAC - TAX - MAINS	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493
271220	271711		CIAC - TAX - EXT DEP	766,586	766,586	766,586	766,586	766,586	766,586	766,586	766,586	766,586
271230	271210		CIAC - TAX - SERVICES	7,230,974	7,323,174	7,417,674	7,505,874	7,620,974	7,701,874	7,784,274	7,845,374	7,913,174
271240	271310		CIAC - TAX - METERS	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299	3,299
271250	271470		CIAC - TAX - HYDRATXS	487,487	487,487	487,487	487,487	487,487	487,487	487,487	487,487	487,487
271260	271570		CIAC - TAX - OTHER	440,903	440,903	440,903	440,903	440,903	440,903	440,903	440,903	440,903
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
272000	272100		DEPRECIATION CONTR. PROPERTY	(12,932,613)	(13,040,967)	(13,150,437)	(13,260,783)	(13,371,440)	(13,482,580)	(13,593,738)	(13,704,975)	(13,819,648)
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
			TOTAL CIAC	\$ 44,822,816	\$ 44,806,662	\$ 44,891,692	\$ 44,869,546	\$ 44,873,989	\$ 44,993,749	\$ 44,964,991	\$ 44,914,854	\$ 45,642,981

KENTUCKY-AMERICAN WATER COMPANY											
SCHEDULE OF CUSTOMER ADVANCES AND CONTRIBUTIONS											
FORECASTED T.Y.:											
BASE TEST YEAR:											
January-09											
JDE Account	AWW Account	DESCRIPTION	Balance @ Jan-2010	Balance @ Feb-2010	Balance @ Mar-2010	Balance @ Apr-2010	Balance @ May-2010	Average Balance			
252120	252110	ADV FOR CONST - NT EXT	\$ 15,740,233	\$ 16,136,840	\$ 16,236,959	\$ 16,342,429	\$ 16,774,184	\$ 15,612,139			
252130	252200	ADV FOR CONST - NT SERVICES	0	0	0	0	0	0			
252140	252400	ADV FOR CONST - NT METERS	0	0	0	0	0	0			
252150	252300	ADV FOR CONST - NT HYDRANTS	6,063	6,063	6,063	6,063	6,063	6,063			
252160	252500	ADV FOR CONST - NT OTHER	0	0	0	0	0	0			
252220		ADV FOR CONST - TAX EXT	0	0	0	0	0	0			
252205.15	252500	ADVANCE FOR CONSTRUCTION - 88-89									
252205.20	252710	ADVANCE FOR CONSTRUCTION - 90-92									
252205.25	252720	ADVANCE FOR CONSTRUCTION - 93-96									
252225	252710	ADVANCE FOR CONSTRUCTION - TAXABLE SERV									
252230	252710	ADVANCE FOR CONSTRUCTION - TAXABLE HYD									
252240	252370	ADVANCE FOR CONSTRUCTION - TAXABLE METERS									
TOTAL CUSTOMER ADVANCES			\$ 15,746,296	\$ 16,142,903	\$ 16,243,022	\$ 16,348,492	\$ 16,780,247	\$ 15,618,202			
271110	271110	CIAC - NT - MAINS	\$ 16,614,408	\$ 16,614,408	\$ 16,614,408	\$ 16,614,408	\$ 17,264,408	\$ 16,314,408			
271120	271120	CIAC - NT - EXT DEP	11,020,555	11,020,555	11,120,555	11,120,555	11,120,555	10,922,478			
271130	271200	CIAC - NT - SERVICES	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465	14,848,465			
271140	271300	CIAC - NT - METERS	545,639	545,639	545,639	545,639	545,639	545,639			
271150	271400	CIAC - NT - HYDRANTS	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164	1,326,164			
271160	271500	CIAC - NT - OTHER	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457	3,497,457			
271210	271711	CIAC - TAX - MAINS	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493	1,998,493			
271220	271711	CIAC - TAX - EXT DEP	766,586	766,586	766,586	766,586	766,586	766,586			
271230	271210	CIAC - TAX - SERVICES	7,983,374	8,038,374	8,129,874	8,233,274	8,325,474	7,832,520			
271240	271310	CIAC - TAX - METERS	3,299	3,299	3,299	3,299	3,299	3,299			
271250	271470	CIAC - TAX - HYDRANTS	487,487	487,487	487,487	487,487	487,487	487,487			
271260	271570	CIAC - TAX - OTHER	440,903	440,903	440,903	440,903	440,903	440,903			
DEPRECIATION CONTR - PROPERTY			(13,931,847)	(14,044,071)	(14,157,509)	(14,270,802)	(14,389,153)	(13,709,073)			
272000	272100	TOTAL CIAC	\$ 45,600,982	\$ 45,543,758	\$ 45,621,820	\$ 45,611,927	\$ 46,235,776	\$ 45,274,826			

	TOTAL CUSTOMER ADVANCES										Jan-09	Feb-09
			Current Depreciation Rates	Cur / Prop Depreciation Rates	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	
					Depre on CIAC	Depre on CIAC	Depre on CIAC	Depre on CIAC	Depre on CIAC	Depre on CIAC	Depre on CIAC	
271110	271110	CIAC - NT - MAINS	1.66%	1.66%	\$ 21,177	\$ 21,177	\$ 21,177	\$ 21,177	\$ 21,177	\$ 21,177	\$ 21,177	
271120	271120	CIAC - NT - EXT DEP	1.66%	1.66%	14,465	14,465	14,465	14,465	14,465	14,465	14,465	
271130	271200	CIAC - NT - SERVICES	3.24%	3.24%	39,269	39,269	39,269	39,269	39,269	39,269	39,269	
271140	271300	CIAC - NT - METERS	2.81%	2.81%	1,249	1,249	1,249	1,249	1,249	1,249	1,249	
271150	271400	CIAC - NT - HYDRANTS	1.72%	1.72%	1,810	1,810	1,810	1,810	1,810	1,810	1,810	
271160	271500	CIAC - NT - OTHER	1.66%	1.66%	5,525	5,525	5,525	5,525	5,525	5,525	5,525	
271210	271711	CIAC - TAX - MAINS	1.66%	1.66%	2,765	2,765	2,765	2,765	2,765	2,765	2,765	
271220	271711	CIAC - TAX - EXT DEP	1.66%	1.66%	1,060	1,060	1,060	1,060	1,060	1,060	1,060	
271230	271210	CIAC - TAX - SERVICES	3.24%	3.24%	17,567	17,769	18,033	18,125	18,381	18,510	18,535	
271240	271310	CIAC - TAX - METERS	2.81%	2.81%	8	8	8	8	8	8	8	
271250	271470	CIAC - TAX - HYDRATXS	1.72%	1.72%	699	699	699	699	699	699	699	
271260	271570	CIAC - TAX - OTHER	1.66%	1.66%	610	610	610	610	610	610	610	
272000	272100	DEPRECIATION CONTR. PROPERTY										
		TOTAL CIAC			\$ 106,204	\$ 106,406	\$ 106,670	\$ 106,762	\$ 107,018	\$ 107,147	\$ 107,172	

		Mar-09		Apr-09		May-09		Jun-09		Jul-09		Aug-09		Sep-09		Oct-09		Nov-09	
		Depre on CIAC	\$	Depre on CIAC	\$	Depre on CIAC	\$	Depre on CIAC	\$	Depre on CIAC	\$	Depre on CIAC	\$	Depre on CIAC	\$	Depre on CIAC	\$	Depre on CIAC	\$
	TOTAL CUSTOMER ADVANCES																		
271110	271110 CIAC - NT - MAINS																		
271120	271120 CIAC - NT - EXT DEP																		
271130	271200 CIAC - NT - SERVICES																		
271140	271300 CIAC - NT - METERS																		
271150	271400 CIAC - NT - HYDRANTS																		
271160	271500 CIAC - NT - OTHER																		
271210	271711 CIAC - TAX - MAINS																		
271220	271711 CIAC - TAX - EXT DEP																		
271230	271210 CIAC - TAX - SERVICES																		
271240	271310 CIAC - TAX - METERS																		
271250	271470 CIAC - TAX - HYDRATXS																		
271260	271570 CIAC - TAX - OTHER																		
272000	272100 DEPRECIATION CONTR. PROPERTY																		
	TOTAL CIAC	\$	108,387	\$	108,241	\$	108,354	\$	109,470	\$	110,346	\$	110,657	\$	111,140	\$	111,158	\$	111,237

KENTUCKY-AMERICAN WATER COMPANY			
DEFERRED INCOME TAXES			
CASE NO: 2008-00427			
LEXINGTON			
Deferred Debits			
	<u>Base</u>	<u>Forecasted</u>	<u>Avg Forecast</u>
Deferred Taxes			
SIT Liability	120,832	114,325	117,537
FIT Liability	662,560	626,880	644,493
Total	783,392	741,205	762,030
Deferred Maintenance			
	<u>Base</u>	<u>Forecasted</u>	<u>Avg Forecast</u>
Deferred Taxes			
SIT Liability	109,982	227,625	177,107
FIT Liability	603,069	1,248,145	971,137
Total	713,051	1,475,770	1,148,244
Deferred Tax Info for UPIS			
	<u>Base</u>	<u>Forecasted</u>	<u>Avg Forecast</u>
Deferred Taxes			
SIT & FIT Liability	34,537,352	38,200,648	37,830,908
Subtotal	34,537,352	38,200,648	37,830,908
Reg Assets/Liab	(5,042,351)	(6,415,897)	(5,830,065)
Total	29,495,001	31,784,751	32,000,843

Kentucky-American Water Company
Deferred Taxes and Regulatory Assets/Liabilities
Related to UPIS Investment
CASE NO: 2008-00427

Month	Change in Balances		Net Change	Deferred		Deferred SII	Deferred FIT	Total Deferred Taxes	Regulatory Assets/Liab
	Book Basis	Tax Basis		SIT Expense	FIT Expense				
Balance 7/08									
Aug-08	\$9,188,219	\$8,765,631	\$422,587	\$25,355	\$139,031	\$4,231,868	\$28,447,908	32,679,776	(4,703,114)
Sep-08	2,678,460	2,062,604	615,856	36,951	202,617	4,257,223	28,586,939	32,844,162	(4,730,094)
Oct-08	894,713	192,336	702,377	42,143	231,082	4,294,174	28,789,556	33,083,730	(4,771,020)
Nov-08	916,593	93,027	823,566	49,414	270,953	4,386,317	29,020,638	33,356,955	(4,823,079)
Dec-08	2,130,613	1,120,133	1,010,480	60,629	332,448	4,446,360	29,291,591	33,677,322	(4,887,082)
Jan-09	1,649,976	449,583	1,200,393	72,024	394,929	4,518,384	30,018,968	34,537,352	(5,042,351)
Feb-09	(250,093)	(1,510,593)	1,260,500	75,630	414,704	4,594,014	30,433,672	35,027,686	(5,141,740)
Mar-09	342,928	(1,010,340)	1,353,268	81,196	445,225	4,675,210	30,878,897	35,554,107	(5,259,006)
Apr-09	165,780	(1,296,823)	1,462,603	87,756	481,196	4,762,966	31,360,093	36,123,059	(5,392,661)
May-09	(231,372)	(1,758,459)	1,527,087	91,625	502,412	4,854,591	31,862,505	36,717,096	(5,543,522)
Jun-09	3,122,199	134,911	2,987,288	179,237	982,818	5,033,828	32,845,323	37,879,151	(5,541,599)
Jul-09	2,805,936	2,891,919	(85,983)	(5,159)	(28,288)	5,028,669	32,817,035	37,845,704	(5,552,779)
Aug-09	41,318	132,217	(90,899)	(5,454)	(29,906)	5,023,215	32,787,129	37,810,344	(5,575,740)
Sep-09	334,311	346,868	(12,556)	(753)	(4,131)	5,022,462	32,782,998	37,805,460	(5,617,469)
Oct-09	931,329	923,957	7,372	442	2,426	5,022,904	32,785,424	37,808,328	(5,670,831)
Nov-09	538,911	466,544	72,368	4,342	23,809	5,027,246	32,809,233	37,836,479	(5,741,631)
Dec-09	1,947,952	1,869,979	77,973	4,678	25,653	5,031,924	32,834,886	37,866,810	(5,818,253)
Jan-10	2,231,169	2,110,515	120,654	7,239	39,695	5,039,163	32,874,581	37,913,744	(5,909,684)
Feb-10	(348,117)	(501,437)	153,321	9,199	50,443	5,048,362	32,925,024	37,973,386	(6,010,762)
Mar-10	254,062	90,531	163,531	9,812	53,802	5,058,174	32,978,826	38,037,000	(6,129,699)
Apr-10	38,190	(143,465)	181,656	10,899	59,765	5,069,073	33,038,591	38,107,664	(6,262,981)
May-10	(999,285)	(1,238,318)	239,033	14,342	78,642	5,083,415	33,117,233	38,200,648	(6,415,897)

Forecasted Deferred Tax Expense UPIS

\$228,824

\$1,254,728

	Balance Deferred Income Taxes - End of Base Period	Balance Deferred Income Taxes - End of Forecasted Period	Average Balance Deferred Income Taxes - Forecasted Period	Total Def Taxes
	\$4,518,384	\$30,018,968	\$34,537,352	(\$5,042,351)
	\$5,083,415	\$33,117,233	\$38,200,648	(\$6,415,897)
	\$5,026,386	\$32,804,522	\$37,830,908	(\$5,830,065)

Kentucky-American Water Company												
Book Basis Property												
CASE NO.: 2008-00427												
Book Basis:												
	Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Deferred Taxes	Gross-up ITC	Total	
	101000	108xxx	186030035055	186040	186045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312		
Account												
Balance 7/08	353,993,174	(82,625,359)	3,068,001	3,842,248	(463,185)	(13,978,729)	(45,690,332)	(1,168,347)	(1,080,689)	(663,260)	215,233,523	
Net Change	9,737,900	(650,724)	46,992	(35,500)	2,008	95,291	(28,296)	7,068	9,438	4,041	9,188,219	
Aug-08	363,731,074	(83,276,083)	3,114,993	3,806,748	(461,177)	(13,883,438)	(45,718,628)	(1,161,279)	(1,071,251)	(659,219)	224,421,741	
Net Change	3,308,627	(652,171)	60,940	(35,500)	2,009	(37,794)	11,806	7,066	9,437	4,040	2,678,460	
Sep-08	367,039,701	(83,928,254)	3,175,933	3,771,248	(459,168)	(13,921,232)	(45,706,822)	(1,154,213)	(1,061,814)	(655,179)	227,100,201	
Net Change	206,940	595,417	72,075	(35,500)	2,008	22,861	10,370	7,067	9,436	4,039	894,713	
Oct-08	367,246,641	(83,332,837)	3,248,009	3,735,748	(457,160)	(13,898,371)	(45,696,452)	(1,147,146)	(1,052,378)	(651,140)	227,994,915	
Net Change	1,360,482	(646,684)	84,017	(35,500)	2,008	96,364	35,362	7,066	9,438	4,040	916,593	
Nov-08	368,607,123	(83,979,522)	3,332,026	3,700,248	(455,152)	(13,802,007)	(45,661,090)	(1,140,080)	(1,042,940)	(647,100)	228,911,508	
Net Change	1,178,681	911,591	93,145	(35,500)	2,007	(67,674)	27,818	7,067	9,437	4,041	2,130,613	
Dec-08	369,785,804	(83,067,931)	3,425,172	3,664,748	(453,145)	(13,869,681)	(45,633,272)	(1,133,013)	(1,033,503)	(643,059)	231,042,121	
Net Change	2,348,570	(673,449)	105,137	(38,487)	2,010	(151,296)	36,947	7,066	9,438	4,040	1,649,976	
Jan-09	372,134,374	(83,741,381)	3,530,309	3,626,261	(451,135)	(14,020,977)	(45,596,325)	(1,125,947)	(1,024,065)	(639,019)	232,692,097	
Net Change	652,478	(665,225)	122,388	(38,487)	2,009	(395,974)	52,172	7,067	9,437	4,041	(250,093)	
Feb-09	372,786,852	(84,406,605)	3,652,698	3,587,774	(449,126)	(14,416,951)	(45,544,153)	(1,118,880)	(1,014,628)	(634,978)	232,442,004	
Net Change	1,062,555	(661,111)	140,268	(38,487)	2,008	(99,736)	(83,113)	7,066	9,437	4,040	342,928	
Mar-09	373,849,407	(85,067,716)	3,792,966	3,549,287	(447,118)	(14,516,687)	(45,627,266)	(1,111,814)	(1,005,191)	(630,938)	232,784,932	
Net Change	745,109	(619,682)	156,656	(38,487)	2,008	(105,208)	4,841	7,066	9,437	4,040	165,700	
Apr-09	374,594,516	(85,687,398)	3,949,623	3,510,800	(445,110)	(14,621,895)	(45,622,425)	(1,104,748)	(995,754)	(626,898)	232,950,712	
Net Change	618,691	(593,196)	173,861	(38,487)	2,009	(430,950)	16,154	7,068	9,437	4,041	(231,372)	
May-09	375,213,207	(86,280,594)	4,123,484	3,472,313	(443,101)	(15,052,845)	(45,606,271)	(1,097,680)	(986,317)	(622,857)	232,719,341	
Net Change	3,991,933	(578,309)	21,079	(38,487)	2,008	(211,536)	7,065	7,065	9,437	4,039	3,122,199	
Jun-09	379,205,140	(86,858,903)	4,144,564	3,433,826	(441,093)	(15,264,381)	(45,691,301)	(1,090,615)	(976,880)	(618,818)	235,841,540	
Net Change	3,248,483	(619,344)	3,418,3	(38,487)	2,008	136,406	22,146	7,065	9,437	4,039	2,805,936	
Jul-09	382,453,623	(87,478,247)	4,178,747	3,395,339	(439,085)	(15,127,975)	(45,669,155)	(1,083,550)	(967,443)	(614,779)	238,647,477	
Net Change	624,370	(626,287)	45,960	(38,487)	2,008	17,650	(4,443)	7,068	9,438	4,041	41,318	
Aug-09	383,077,993	(88,104,534)	4,224,708	3,356,852	(437,077)	(15,110,325)	(45,673,598)	(1,076,482)	(958,005)	(610,738)	238,698,795	
Net Change	1,094,233	(598,983)	64,732	(38,487)	2,008	(89,974)	(19,760)	7,066	9,436	4,040	334,311	
Sep-09	384,172,226	(88,703,517)	4,289,440	3,318,365	(435,069)	(15,200,289)	(45,793,358)	(1,069,416)	(948,569)	(606,698)	239,023,107	
Net Change	1,427,821	(623,494)	76,362	(38,487)	2,008	37,816	28,768	7,067	9,437	4,041	931,329	
Oct-09	385,600,047	(89,327,011)	4,365,803	3,279,878	(433,061)	(15,162,483)	(45,764,600)	(1,062,349)	(939,132)	(602,657)	239,954,436	
Net Change	1,127,097	(615,991)	93,802	(38,487)	2,008	(100,198)	50,137	7,066	9,437	4,040	538,911	
Nov-09	386,727,144	(89,943,002)	4,459,605	3,241,391	(431,053)	(15,262,681)	(45,714,463)	(1,055,283)	(929,695)	(598,617)	240,493,348	
Net Change	3,233,616	(309,227)	99,621	(38,487)	2,009	(331,998)	(728,127)	7,067	9,437	4,041	1,947,952	
Dec-09	389,960,760	(90,252,229)	4,559,227	3,202,904	(429,044)	(15,594,679)	(46,442,590)	(1,048,216)	(920,258)	(594,576)	242,441,300	
Net Change	2,984,905	(742,616)	116,719	(40,775)	2,009	(151,617)	41,999	7,067	9,438	4,040	2,231,169	
Jan-10	392,945,665	(90,994,845)	4,675,946	3,162,129	(427,035)	(15,746,296)	(46,400,591)	(1,041,149)	(910,820)	(590,536)	244,672,470	
Net Change	618,899	(735,766)	126,365	(40,775)	2,009	(396,607)	57,224	7,066	9,437	4,041	(348,117)	
Feb-10	393,564,564	(91,730,611)	4,802,312	3,121,354	(425,026)	(16,142,903)	(46,343,367)	(1,034,083)	(901,383)	(586,495)	244,324,353	
Net Change	1,054,853	(748,613)	144,227	(40,775)	2,008	(100,119)	(78,062)	7,066	9,437	4,040	254,062	
Mar-10	394,619,407	(92,479,224)	4,946,539	3,080,579	(423,018)	(16,243,022)	(46,421,429)	(1,027,017)	(891,946)	(582,455)	244,578,416	
Net Change	723,053	(729,634)	158,571	(40,775)	2,008	(105,470)	9,893	7,067	9,437	4,040	38,190	
Apr-10	395,342,460	(93,208,858)	5,105,111	3,039,804	(421,010)	(16,348,482)	(46,411,536)	(1,019,950)	(882,509)	(578,415)	244,616,606	
Net Change	592,154	(695,818)	178,206	(40,775)	2,009	(431,755)	(623,849)	7,067	9,437	4,039	(999,285)	
May-10	395,934,614	(93,904,676)	5,283,317	2,999,029	(419,001)	(16,780,247)	(47,035,385)	(1,012,883)	(873,072)	(574,376)	243,617,322	
Net Change	395,934,614	(93,904,676)	5,283,317	(40,775)	2,008	0	0	7,065	9,437	4,040	(18,225)	
Jun-10					(416,993)	(16,780,247)	(47,035,385)	(1,005,818)	(863,635)	(570,336)	243,599,097	

Kentucky-American Water Company											
Book Basis Property											
CASE NO: 2008-00427											
Book Basis:											
Regulatory Assets											
Utility Plant in Service	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Customer Advances	CIAC	ITC	Excess Deferred Taxes	Gross-up ITC	Total	
101000	108xxx	186030/035/055	186040	186045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312		
Kentucky-American Water Company											
Inverted Data for Calculation of Tax Basis Property											
Month	Bk Basis	Retirements	Net	Bk Depr	Retirements	Bk Reserve	Net Customer Advances	Net CIAC	Amort CIAC	Net	
Aug-08	9,795,118	57,218	9,737,900	(707,942)	57,218	(650,724)	95,291	(134,500)	106,204	(28,296)	
Sep-08	3,393,682	85,055	3,308,627	(737,226)	85,055	(652,171)	(37,794)	(94,600)	106,406	11,806	
Oct-08	1,539,583	1,332,643	206,940	(737,226)	1,332,643	595,417	22,861	(96,300)	106,670	10,370	
Nov-08	1,451,024	90,542	1,360,482	(737,226)	90,542	(646,684)	96,364	(71,400)	106,762	35,362	
Dec-08	2,827,498	1,648,817	1,178,681	(737,226)	1,648,817	911,591	(67,674)	(79,200)	107,018	27,818	
Jan-09	2,412,347	63,777	2,348,570	(737,226)	63,777	(673,449)	(151,296)	(70,200)	107,147	36,947	
Feb-09	728,683	76,205	652,478	(741,430)	76,205	(665,225)	(395,974)	(55,000)	107,172	52,172	
Mar-09	1,142,874	80,319	1,062,555	(741,430)	80,319	(661,111)	(99,736)	(191,500)	108,387	(83,113)	
Apr-09	868,969	123,860	745,109	(743,542)	123,860	(619,682)	(105,208)	(103,400)	108,241	4,841	
May-09	770,714	152,023	618,691	(745,219)	152,023	(593,196)	(430,950)	(92,200)	108,354	16,154	
Jun-09	4,165,536	173,603	3,991,933	(751,912)	173,603	(578,309)	(211,536)	(194,500)	109,470	(85,030)	
Jul-09	3,387,162	138,679	3,248,483	(758,023)	138,679	(619,344)	136,406	(88,200)	110,346	22,146	
Aug-09	757,746	133,376	624,370	(759,663)	133,376	(626,287)	17,650	(115,100)	110,657	(4,443)	
Sep-09	1,257,650	163,417	1,094,233	(762,400)	163,417	(598,983)	(89,974)	(230,900)	111,140	(119,760)	
Oct-09	1,570,067	142,246	1,427,821	(765,740)	142,246	(623,494)	37,816	(82,400)	111,158	28,758	
Nov-09	1,279,172	152,075	1,127,097	(768,066)	152,075	(615,991)	(100,198)	(61,100)	111,237	50,137	
Dec-09	3,698,760	465,144	3,233,616	(774,371)	465,144	(309,227)	(331,998)	(842,800)	114,673	(728,127)	
Jan-10	3,025,410	40,505	2,984,905	(783,121)	40,505	(742,616)	(151,617)	(70,200)	112,199	41,999	
Feb-10	667,526	48,637	618,889	(784,403)	48,637	(735,766)	(396,607)	(55,000)	112,224	57,224	
Mar-10	1,092,837	37,984	1,054,853	(786,597)	37,984	(748,613)	(100,119)	(191,500)	113,438	(78,062)	
Apr-10	781,612	58,559	723,053	(788,193)	58,559	(729,634)	(105,470)	(103,400)	113,293	9,893	
May-10	685,719	93,565	592,154	(789,383)	93,565	(695,818)	(431,755)	(742,200)	118,351	(623,849)	
	47,299,689	5,358,249	41,941,440	(16,637,566)	5,358,249	(11,279,317)	(2,801,518)	(3,765,600)	2,420,547	(1,345,053)	

Kentucky-American Water Company											
Tax Basis Property											
CASE NO: 2008-00427											
Tax Basis:											
Regulatory Assets			Regulatory Liabilities								
Utility Plant	Accumulated Reserve	Equity Grossup	Plant Flow Through	Other	Advances	CIAC	ITC	Deferred Taxes	Gross-up	Total	
101000	108xxx	185030/035/055	185040	185045	252xxx	271xxx/272000	255xxx	256212/256220	256310/311/312		
Net Change	929,935	(839,404)	0	0	0	0	0	0	0	0	90,531
Mar-10	317,566,767	(195,151,933)	0	0	0	0	0	0	0	0	122,414,834
Net Change	680,927	(824,392)									(143,465)
Apr-10	318,247,694	(195,976,325)	0	0	0	0	0	0	0	0	122,271,369
Net Change	(451,283)	(787,035)									(1,238,318)
May-10	317,796,411	(196,763,360)	0	0	0	0	0	0	0	0	121,033,051
Net Change	0	0									0
Jun-10	317,796,411	(196,763,360)	0	0	0	0	0	0	0	0	121,033,051
Kentucky-American Water Company											
Inverted Data for Calculation of Tax Basis Property											
Net											
Month	Tx Basis	Retirements	Tx Basis	Ix Depr	Retirements	Net Reserve					
Aug-08	9,833,366	57,218	9,776,148	(1,067,735)	57,218	(1,010,517)					
Sep-08	3,284,023	85,055	3,198,968	(1,221,419)	85,055	(1,136,364)					
Oct-08	1,477,728	1,332,643	145,085	(1,285,392)	1,332,643	47,251					
Nov-08	1,448,636	90,542	1,358,094	(1,355,609)	90,542	(1,265,067)					
Dec-08	2,650,572	1,648,817	1,001,755	(1,530,439)	1,648,817	118,378					
Jan-09	2,137,944	63,777	2,074,167	(1,688,361)	63,777	(1,624,584)					
Feb-09	190,177	76,205	113,972	(1,700,770)	76,205	(1,624,565)					
Mar-09	780,512	80,319	700,193	(1,790,852)	80,319	(1,710,533)					
Apr-09	582,064	123,860	458,204	(1,878,887)	123,860	(1,755,027)					
May-09	139,438	152,023	(12,585)	(1,897,897)	152,023	(1,745,874)					
Jun-09	4,068,258	173,603	3,894,655	(3,933,347)	173,603	(3,759,744)					
Jul-09	3,718,208	138,679	3,579,529	(826,289)	138,679	(687,610)					
Aug-09	961,120	133,376	827,744	(828,903)	133,376	(695,527)					
Sep-09	1,179,394	163,417	1,015,977	(832,526)	163,417	(669,109)					
Oct-09	1,761,369	142,246	1,619,123	(837,412)	142,246	(695,166)					
Nov-09	1,308,959	152,075	1,156,884	(842,415)	152,075	(690,340)					
Dec-09	2,721,025	465,144	2,255,881	(851,046)	465,144	(385,902)					
Jan-10	2,979,793	40,505	2,939,288	(869,278)	40,505	(828,773)					
Feb-10	369,850	48,637	321,213	(871,287)	48,637	(822,650)					
Mar-10	967,919	37,984	929,935	(877,388)	37,984	(839,404)					
Apr-10	739,486	58,559	680,927	(882,951)	58,559	(824,392)					
May-10	(357,718)	93,565	(451,283)	(880,600)	93,565	(787,035)					
	42,942,123	5,358,249	37,583,874	(28,750,801)	5,358,249	(23,392,552)					

Kentucky-American Water Company			
Equity Gross-up Detail			
CASE NO: 2008-00427			
<u>Month</u>	<u>Grossup</u>	<u>Amort</u>	<u>Net</u>
Aug-08	52,938	(5,946)	46,992
Sep-08	66,886	(5,946)	60,940
Oct-08	78,021	(5,946)	72,075
Nov-08	89,963	(5,946)	84,017
Dec-08	99,091	(5,946)	93,145
Jan-09	111,083	(5,946)	105,137
Feb-09	128,334	(5,946)	122,388
Mar-09	146,214	(5,946)	140,268
Apr-09	162,602	(5,946)	156,656
May-09	179,807	(5,946)	173,861
Jun-09	27,025	(5,946)	21,079
Jul-09	40,129	(5,946)	34,183
Aug-09	51,906	(5,946)	45,960
Sep-09	70,678	(5,946)	64,732
Oct-09	82,308	(5,946)	76,362
Nov-09	99,748	(5,946)	93,802
Dec-09	105,567	(5,946)	99,621
Jan-10	122,665	(5,946)	116,719
Feb-10	132,311	(5,946)	126,365
Mar-10	150,173	(5,946)	144,227
Apr-10	164,517	(5,946)	158,571
May-10	184,152	(5,946)	178,206

Kentucky-American Water Company		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities	
Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities		Amortization of Regulatory Assets and Liabilities	
CASE NO: 2008-00427		CASE NO: 2008-00427		CASE NO: 2008-00427		CASE NO: 2008-00427		CASE NO: 2008-00427		CASE NO: 2008-00427		CASE NO: 2008-00427		CASE NO: 2008-00427	
Month	Equity Gross-up	Plant Flow Through	Other	Def Taxes	ITC Gross-up	Additional Equity Gross-up	Total	Balance							
Aug-08	(5,946)	(35,500)	2,008	9,438	4,041	52,938	26,979	4,703,114							
Sep-08	(5,946)	(35,500)	2,009	9,437	4,040	66,886	40,926	4,730,094							
Oct-08	(5,946)	(35,500)	2,008	9,436	4,039	78,021	52,058	4,771,020							
Nov-08	(5,946)	(35,500)	2,008	9,438	4,040	89,963	64,003	4,823,079							
Dec-08	(5,946)	(35,500)	2,007	9,437	4,041	99,091	73,130	4,887,082							
Jan-09	(5,946)	(38,487)	2,010	9,438	4,040	111,083	82,138	4,960,213							
Feb-09	(5,946)	(38,487)	2,009	9,437	4,041	128,334	99,388	5,042,351							
Mar-09	(5,946)	(38,487)	2,008	9,437	4,040	146,214	117,266	5,141,740							
Apr-09	(5,946)	(38,487)	2,008	9,437	4,040	162,602	133,654	5,259,006							
May-09	(5,946)	(38,487)	2,009	9,437	4,041	179,807	150,861	5,392,661							
Jun-09	(5,946)	(38,487)	2,008	9,437	4,039	27,025	(1,924)	5,543,522							
Jul-09	(5,946)	(38,487)	2,008	9,437	4,039	40,129	11,180	5,541,599							
Aug-09	(5,946)	(38,487)	2,008	9,438	4,041	51,906	22,960	5,552,779							
Sep-09	(5,946)	(38,487)	2,008	9,436	4,040	70,678	22,960	5,575,740							
Oct-09	(5,946)	(38,487)	2,008	9,437	4,041	82,308	41,729	5,617,469							
Nov-09	(5,946)	(38,487)	2,008	9,437	4,040	99,748	53,361	5,670,831							
Dec-09	(5,946)	(38,487)	2,009	9,437	4,041	105,567	70,800	5,741,631							
Jan-10	(5,946)	(40,775)	2,009	9,438	4,040	122,665	76,621	5,818,253							
Feb-10	(5,946)	(40,775)	2,009	9,437	4,041	132,311	91,431	5,909,684							
Mar-10	(5,946)	(40,775)	2,008	9,437	4,040	150,173	101,077	6,010,762							
Apr-10	(5,946)	(40,775)	2,008	9,437	4,040	164,517	118,937	6,129,699							
May-10	(5,946)	(40,775)	2,009	9,437	4,039	184,152	133,281	6,262,981							
							152,916	6,415,897							

1	KENTUCKY-AMERICAN WATER COMPANY													
2	10/30/2008	Lookup												
3	2008 STATE & FEDERAL INCOME TAX REGULATORY ASSET AMORTIZATION	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	
4		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
5													TOTAL	
6	Federal Income Tax Rate	35.00%												
7	State Income Tax Rate	6.00%												
8	Combined Income Tax Rate	38.90%												
9														
10	Net Income	168-62	453,504	583,435	269,144	899,457	283,544	874,177	1,268,389	0	0	0	0	5,960,696
11	State Income Taxes	168-30	48,108	59,122	(50,081)	27,248	66,786	191,643	112,713	140,521	0	0	0	596,060
12	Federal Income Taxes	168-31	278,752	334,112	162,233	78,329	604,959	495,787	464,896	791,168	0	0	0	3,210,236
13	State Income Taxes	168-50	(2,781)	(259)	655	(631)	(1,070)	(1,875)	(349)	(349)	0	0	0	(7,592)
14	Federal Income Taxes	168-51	(20,797)	(1,940)	8,439	(3,182)	(6,414)	(7,322)	(10,904)	(2,030)	0	0	0	(44,150)
15														
16	Net Income Before Taxes		756,786	974,470	390,390	961,321	927,805	1,552,903	1,833,199	2,318,376	0	0	0	9,715,250
17														
18	Book depreciation													0
19	Tax basis depreciation													0
20														
21	Change in Regulatory Assets/Liabilities:													
22														
23														
24	Reg Asset-State	(a)	0	0	0	0	0	0	0	0	0	0	0	0
25	Reg Asset-Flow Through Depreciation	(b)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(426,000)
26	Reg Asset-Other Flow Through Items	(b)	186040	0	0	0	0	0	0	0	0	0	0	0
27	Reg Asset-Other	(b)	186045	2,008	2,008	2,008	2,008	2,007	2,010	2,009	2,008	2,009	2,008	24,100
28	Reg Asset-Tax Rate Change	(b)	186045	0	0	0	0	0	0	0	0	0	0	0
29														
30	Reg Liab-Excess Deferred Tax-Depreciat	(c)	256212	11,733	11,733	11,734	11,734	11,734	11,733	11,734	11,733	11,734	11,733	140,803
31	Reg Liab-Excess Deferred Tax-AFUDC	(c)	256212	0	0	0	0	0	0	0	0	0	0	0
32	Reg Liab-Excess Deferred Tax-Other	(c)	256212	0	0	0	0	0	0	0	0	0	0	0
33	Reg Liab-Deficit Deferred Tax	(c)	256220	(2,296)	(2,297)	(2,296)	(2,297)	(2,296)	(2,297)	(2,296)	(2,297)	(2,296)	(2,296)	(27,558)
34	Reg Liab-Tax Rate Change	(c)	256232	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684
35														
36	Reg Liab-Unamortized ITC (3%)	(d)	256310	432	432	432	432	432	432	432	432	432	432	5,184
37	Reg Liab-Unamortized ITC (4%)	(d)	256311	356	356	356	356	356	356	356	356	356	356	4,270
38	Reg Liab-Unamortized ITC (10%)	(d)	256312	3,252	3,253	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,028
39	Reg Liab-Unamortized ITC (6%)	(d)		0	0	0	0	0	0	0	0	0	0	0
40														
41	Deferred ITC (3%)	(e)	25511	638	638	638	638	637	638	637	638	637	637	7,652
42	Deferred ITC (4%)	(e)	25512	525	525	525	525	525	525	525	525	525	525	6,305
43	Deferred ITC (10%)	(e)	25513	5,903	5,904	5,903	5,903	5,904	5,903	5,903	5,903	5,904	5,903	70,840
44	Deferred ITC (6%)	(e)	25514	0	0	0	0	0	0	0	0	0	0	0
45														
46	Net Change in Reg Assets/Liabs & ITC													
47			(8,893)	(8,889)	(8,892)	(8,891)	(8,892)	(8,890)	(8,891)	(8,888)	(8,893)	(8,887)	(8,894)	(106,692)
48	Distribution of Net Change:													
49														
50	Deferred SIT	(a)	0	0	0	0	0	0	0	0	0	0	0	0
51		(b)	5,166	5,166	5,166	5,166	5,166	5,166	5,166	5,166	5,166	5,166	5,166	61,992
52		(c)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(55,479)
53		(d)	(624)	(624)	(624)	(624)	(624)	(624)	(624)	(623)	(622)	(622)	(622)	(7,480)
54														
55			(81)	(81)	(81)	(81)	(81)	(81)	(81)	(80)	(80)	(80)	(80)	(967)
56														
57	Deferred FIT	(b)	28,326	28,326	28,326	28,327	28,327	28,327	28,324	28,325	28,326	28,325	28,326	339,908
58		(c)	(8,871)	(8,871)	(8,871)	(8,872)	(8,872)	(8,872)	(8,871)	(8,871)	(8,871)	(8,871)	(8,870)	(106,450)
59		(d)	(3,416)	(3,417)	(3,416)	(3,415)	(3,416)	(3,417)	(3,416)	(3,418)	(3,417)	(3,418)	(3,417)	(41,002)
60														
61			16,039	16,038	16,039	16,039	16,038	16,038	16,038	16,035	16,039	16,035	16,039	192,456
62														
63	Amortize ITC	(e)	(7,065)	(7,066)	(7,066)	(7,067)	(7,066)	(7,066)	(7,066)	(7,067)	(7,066)	(7,066)	(7,065)	(84,797)
64														
65			8,893	8,889	8,892	8,891	8,892	8,890	8,891	8,888	8,893	8,887	8,894	106,692
66														
67														
68	Net Balance Sheet Changes	Cr.	(8,893)	(8,889)	(8,892)	(8,891)	(8,892)	(8,890)	(8,891)	(8,888)	(8,893)	(8,887)	(8,894)	(106,692)
69	SIT on Net Balance Sheet Changes	253350	(534)	(533)	(534)	(533)	(534)	(533)	(533)	(533)	(534)	(533)	(534)	(6,402)
70														
71			(8,359)	(8,356)	(8,358)	(8,358)	(8,358)	(8,357)	(8,358)	(8,355)	(8,358)	(8,354)	(8,360)	(100,290)
72	FIT on Net Balance Sheet Changes	253310	(2,926)	(2,925)	(2,925)	(2,925)	(2,925)	(2,925)	(2,925)	(2,924)	(2,925)	(2,924)	(2,926)	(35,101)

1	2	3	4	5	6	7	8	9	10	11	12	
10/30/2008	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	
2009 STATE & FEDERAL INCOME TAX BUDGET	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
REGULATORY ASSET AMORTIZATION												TOTAL
3												
4												
5												
6	35.00%											
7	6.00%											
8	38.90%											
9												
10	Net Income	0	0	0	0	0	0	0	0	0	0	0
11	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0
12	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0
13	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0
15	Net Income Before Taxes	0	0	0	0	0	0	0	0	0	0	0
17	Book depreciation											
18	Tax basis depreciation											
19												
20												
21	Change in Regulatory Assets/Liabilities:											
22												
23	(a)	0	0	0	0	0	0	0	0	0	0	0
24												
25	Reg Asset-Flow Through Depreciation	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(461,844)
26	Reg Asset-Other Flow Through Items	0	0	0	0	0	0	0	0	0	0	0
27	Reg Asset-Other	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	2,008	24,100
28	Reg Asset-Tax Rate Change	0	0	0	0	0	0	0	0	0	0	0
29												
30	Reg Liab-Excess Deferred Tax-Depreciat	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	11,734	140,803
31	Reg Liab-Excess Deferred Tax-AFUDC	0	0	0	0	0	0	0	0	0	0	0
32	Reg Liab-Excess Deferred Tax-Other	(2,296)	(2,297)	(2,297)	(2,296)	(2,297)	(2,297)	(2,296)	(2,297)	(2,297)	(2,296)	(27,558)
33	Reg Liab-Deficit Deferred Tax	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,584
34	Reg Liab-Tax Rate Change	0	0	0	0	0	0	0	0	0	0	0
35												
36	Reg Liab-Unamortized ITC (3%)	432	432	432	432	432	432	432	432	432	432	5,184
37	Reg Liab-Unamortized ITC (4%)	356	356	356	356	356	356	356	356	356	356	4,270
38	Reg Liab-Unamortized ITC (10%)	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,028
39	Reg Liab-Unamortized ITC (6%)	0	0	0	0	0	0	0	0	0	0	0
40												
41	Deferred ITC (3%)	637	638	638	638	637	638	638	638	638	637	7,652
42	Deferred ITC (4%)	525	526	525	526	526	526	525	525	526	525	6,305
43	Deferred ITC (10%)	5,903	5,904	5,903	5,903	5,904	5,903	5,904	5,904	5,903	5,903	70,840
44	Deferred ITC (6%)	0	0	0	0	0	0	0	0	0	0	0
45												
46	Net Change in Reg Assets/Liabs & ITC	(11,880)	(11,876)	(11,877)	(11,876)	(11,876)	(11,877)	(11,876)	(11,878)	(11,878)	(11,880)	(142,536)
47												
48	Distribution of Net Change:											
49												
50	Defered SIT	0	0	0	0	0	0	0	0	0	0	0
51												
52	(a)	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	5,627	67,520
53	(b)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(4,623)	(55,476)
54	(c)	(624)	(624)	(624)	(624)	(624)	(624)	(623)	(623)	(623)	(623)	(7,483)
55	(d)	380	380	380	380	379	379	380	381	380	381	4,561
56												
57	Defered FIT	30,852	30,852	30,852	30,852	30,852	30,852	30,852	30,852	30,852	30,852	370,224
58												
59	(b)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(8,871)	(106,453)
60	(c)	(3,416)	(3,417)	(3,416)	(3,417)	(3,416)	(3,416)	(3,417)	(3,417)	(3,417)	(3,417)	(41,000)
61	(d)	18,564	18,564	18,565	18,564	18,565	18,565	18,562	18,565	18,564	18,565	222,771
62												
63	Amortize ITC	(7,065)	(7,065)	(7,065)	(7,065)	(7,067)	(7,067)	(7,066)	(7,067)	(7,067)	(7,065)	(84,797)
64												
65		11,879	11,876	11,879	11,877	11,876	11,877	11,876	11,878	11,878	11,880	142,535
66												
67												
68	Net Balance Sheet Changes	(11,880)	(11,876)	(11,879)	(11,877)	(11,876)	(11,877)	(11,876)	(11,880)	(11,878)	(11,880)	(142,536)
69	SIT on Net Balance Sheet Changes	690750	(713)	(713)	(713)	(713)	(713)	(713)	(712)	(712)	(712)	(8,552)
70												
71		(11,167)	(11,163)	(11,166)	(11,164)	(11,163)	(11,164)	(11,163)	(11,166)	(11,166)	(11,166)	(133,984)
72	FIT on Net Balance Sheet Changes	690650	(3,907)	(3,908)	(3,907)	(3,907)	(3,907)	(3,907)	(3,908)	(3,908)	(3,909)	(46,894)

Kentucky-American Water Company														
Summary of Changes in Regulatory Assets/Liabilities														
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Reg Asset-Flow Through Depreciation	(b)	185040	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(38,487)	(461,844)
Reg Asset-Other	(b)	185045	2,008	2,008	2,008	2,008	2,009	2,009	2,009	2,008	2,008	2,009	2,008	24,100
Reg Liab-Excess Deferred Tax-Depreciatk	(c)	256212	11,734	11,734	11,733	11,734	11,733	11,734	11,734	11,733	11,734	11,733	11,733	140,803
Reg Liab-Deficit Deferred Tax	(c)	256220	(2,296)	(2,297)	(2,296)	(2,297)	(2,296)	(2,297)	(2,296)	(2,297)	(2,297)	(2,296)	(2,296)	(27,558)
Inclusion For Rate Base			9,438	9,437	9,437	9,437	9,437	9,437	9,438	9,436	9,437	9,437	9,437	113,245
Reg Liab-Tax Rate Change	(c)	256232	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684
Reg Liab-Unamortized ITC (3%)	(d)	256310	432	432	432	432	432	432	432	432	432	432	432	5,184
Reg Liab-Unamortized ITC (4%)	(d)	256311	356	356	356	356	356	356	356	356	356	356	356	4,270
Reg Liab-Unamortized ITC (10%)	(d)	256312	3,252	3,253	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,028
Inclusion For Revenue Recognition	(e)	255101	637	638	638	638	638	638	637	638	638	638	637	7,652
Deferred ITC (4%)	(e)	255102	525	526	526	526	526	526	525	525	525	526	525	6,305
Deferred ITC (10%)	(e)	255103	5,903	5,904	5,903	5,903	5,904	5,903	5,904	5,903	5,904	5,903	5,903	70,840
			7,066	7,066	7,067	7,066	7,067	7,067	7,066	7,066	7,067	7,067	7,065	84,797

Kentucky-American Water Company		Summary of Changes in Regulatory Assets/Liabilities												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
	(b) 185040	(40,775)	(40,775)	(40,775)	(40,775)	(40,775)	(40,775)	(40,775)	(40,775)	(40,775)	(40,775)	(40,775)	(40,775)	(489,300)
	(b) 185045	2,008	2,008	2,008	2,008	2,008	2,009	2,009	2,009	2,008	2,008	2,009	2,008	24,100
	(c) 256212	11,734	11,734	11,734	11,733	11,734	11,733	11,734	11,734	11,733	11,734	11,733	11,733	140,803
	(c) 256220	(2,296)	(2,297)	(2,297)	(2,297)	(2,297)	(2,296)	(2,297)	(2,297)	(2,297)	(2,297)	(2,296)	(2,296)	(27,558)
	(c) 256232	9,438	9,437	9,437	9,437	9,437	9,437	9,437	9,438	9,436	9,437	9,437	9,437	113,245
		4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	4,057	48,684
	(d) 256310	432	432	432	432	432	432	432	432	432	432	432	432	5,184
	(d) 256311	356	356	356	356	356	356	356	356	356	356	356	356	4,270
	(d) 256312	3,252	3,253	3,252	3,253	3,252	3,252	3,252	3,252	3,252	3,252	3,252	3,252	39,028
		4,039	4,041	4,040	4,041	4,040	4,041	4,040	4,041	4,040	4,040	4,039	4,040	48,482
	(e) 255101	21,233	21,232	21,233	21,232	21,233	21,231	21,231	21,232	21,234	21,233	21,233	21,233	254,789
	(e) 255102	637	638	638	638	638	637	638	637	638	638	638	637	7,652
	(e) 255103	5,903	5,904	5,903	5,903	5,903	5,904	5,903	5,904	5,903	5,904	5,903	5,903	63,050
		7,065	7,068	7,066	7,067	7,066	7,067	7,067	7,067	7,066	7,067	7,067	7,065	84,797

KENTUCKY-AMERICAN W
CALCULATION OF AVERAGE
DEFERRED MAINTENANCE
CASE NO: 2008-00427

	Cox Street Tank Repairs	Paint Parker Mill Tank	Paint Mercer Road Tank	Paint KRS Clearwell	Paint Hydroretator # 9	Paint Hall Tank	Paint Cox Street Tank	Paint Tates Creek	Paint Hydroretator # 3	Paint Tates # 2
Work Order No. Starting Date Ending Date Amort. Period Total Cost Initial Amort Amort. Amount Last Month Amort	50030635 Feb-2005 Jan-2020 180 \$ 34,193.78 0.00 1,388.89 189.97	Jun-2009 May-2024 180 \$ 350,000.00 1,944.44	Jun-2009 May-2024 180 \$ 250,000.00 1,388.89	Jun-2009 May-2024 180 \$ 300,000.00 1,666.67	Jun-2009 May-2024 180 \$ 400,000.00 2,222.22	Jun-2009 May-2024 180 \$ 150,000.00 833.33	Jun-2009 May-2024 180 \$ 300,000.00 1,666.67	Jun-2009 May-2024 180 \$ 150,000.00 833.33	Jun-2009 May-2024 180 \$ 400,000.00 2,222.22	Jun-2009 May-2024 180 \$ 400,000.00 2,222.22
Jul-2008 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aug-2008 Unamort.Bal.	\$ 26,215.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug-2008 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aug-2008 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sep-2008 Unamort.Bal.	\$ 26,025.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep-2008 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sep-2008 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct-2008 Unamort.Bal.	\$ 25,835.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oct-2008 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct-2008 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov-2008 Unamort.Bal.	\$ 25,645.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nov-2008 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov-2008 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec-2008 Unamort.Bal.	\$ 25,455.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dec-2008 Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec-2008 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jan-2009 Unamort.Bal.	\$ 25,266.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jan-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jan-2009 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feb-2009 Unamort.Bal.	\$ 25,076.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feb-2009 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar-2009 Unamort.Bal.	\$ 24,886.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar-2009 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Apr-2009 Unamort.Bal.	\$ 24,696.10	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Apr-2009 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May-2009 Unamort.Bal.	\$ 24,506.13	\$ 350,000.00	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-2009 expenditures	0.00	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00
May-2009 Amort. Exp.	189.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun-2009 Unamort.Bal.	\$ 24,316.16	\$ 350,000.00	\$ 250,000.00	\$ 300,000.00	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Jun-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun-2009 Amort. Exp.	189.97	1,944.44	\$ 248,611.11	\$ 298,333.33	\$ 397,777.78	\$ -	\$ -	\$ -	\$ -	\$ -
Jul-2009 Unamort.Bal.	\$ 24,126.19	\$ 348,055.56	\$ 248,611.11	\$ 298,333.33	\$ 397,777.78	\$ -	\$ -	\$ -	\$ -	\$ -
Jul-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jul-2009 Amort. Exp.	189.97	1,944.44	\$ 247,222.22	\$ 296,666.67	\$ 395,555.56	\$ -	\$ -	\$ -	\$ -	\$ -
Aug-2009 Unamort.Bal.	\$ 23,936.22	\$ 346,111.11	\$ 247,222.22	\$ 296,666.67	\$ 395,555.56	\$ -	\$ -	\$ -	\$ -	\$ -
Aug-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Aug-2009 Amort. Exp.	189.97	1,944.44	\$ 245,833.33	\$ 295,000.00	\$ 393,333.33	\$ -	\$ -	\$ -	\$ -	\$ -
Sep-2009 Unamort.Bal.	\$ 23,746.25	\$ 344,166.67	\$ 245,833.33	\$ 295,000.00	\$ 393,333.33	\$ -	\$ -	\$ -	\$ -	\$ -
Sep-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sep-2009 Amort. Exp.	189.97	1,944.44	\$ 244,444.44	\$ 293,333.33	\$ 391,111.11	\$ -	\$ -	\$ -	\$ -	\$ -
Oct-2009 Unamort.Bal.	\$ 23,556.28	\$ 342,222.22	\$ 244,444.44	\$ 293,333.33	\$ 391,111.11	\$ -	\$ -	\$ -	\$ -	\$ -
Oct-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct-2009 Amort. Exp.	189.97	1,944.44	\$ 243,055.56	\$ 291,666.67	\$ 388,888.89	\$ -	\$ -	\$ -	\$ -	\$ -
Nov-2009 Unamort.Bal.	\$ 23,366.31	\$ 340,277.78	\$ 243,055.56	\$ 291,666.67	\$ 388,888.89	\$ -	\$ -	\$ -	\$ -	\$ -
Nov-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov-2009 Amort. Exp.	189.97	1,944.44	\$ 241,666.67	\$ 290,000.00	\$ 386,666.67	\$ -	\$ -	\$ -	\$ -	\$ -
Dec-2009 Unamort.Bal.	\$ 23,176.34	\$ 338,333.33	\$ 241,666.67	\$ 290,000.00	\$ 386,666.67	\$ -	\$ -	\$ -	\$ -	\$ -
Dec-2009 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec-2009 Amort. Exp.	189.97	1,944.44	\$ 240,277.78	\$ 288,333.33	\$ 384,444.44	\$ -	\$ -	\$ -	\$ -	\$ -
Jan-2010 Unamort.Bal.	\$ 22,986.37	\$ 336,388.89	\$ 240,277.78	\$ 288,333.33	\$ 384,444.44	\$ -	\$ -	\$ -	\$ -	\$ -
Jan-2010 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jan-2010 Amort. Exp.	189.97	1,944.44	\$ 238,888.89	\$ 286,666.67	\$ 382,222.22	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-2010 Unamort.Bal.	\$ 22,796.40	\$ 334,444.44	\$ 238,888.89	\$ 286,666.67	\$ 382,222.22	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-2010 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feb-2010 Amort. Exp.	189.97	1,944.44	\$ 237,500.00	\$ 285,000.00	\$ 380,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-2010 Unamort.Bal.	\$ 22,606.43	\$ 332,500.00	\$ 237,500.00	\$ 285,000.00	\$ 380,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-2010 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar-2010 Amort. Exp.	189.97	1,944.44	\$ 236,111.11	\$ 283,333.33	\$ 377,777.78	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-2010 Unamort.Bal.	\$ 22,416.46	\$ 330,555.56	\$ 236,111.11	\$ 283,333.33	\$ 377,777.78	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-2010 Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Apr-2010 Amort. Exp.	189.97	1,944.44	\$ 234,722.22	\$ 281,666.67	\$ 375,555.56	\$ -	\$ -	\$ -	\$ -	\$ -
May-2010 Unamort.Bal.	\$ 22,226.49	\$ 328,611.11	\$ 234,722.22	\$ 281,666.67	\$ 375,555.56	\$ -	\$ -	\$ -	\$ -	\$ -
May-2010 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
May-2010 Amort. Exp.	189.97	1,944.44	\$ 233,333.33	\$ 280,000.00	\$ 373,333.33	\$ -	\$ -	\$ -	\$ -	\$ -
Jun-2010 Unamort.Bal.	\$ 22,036.52	\$ 326,666.67	\$ 233,333.33	\$ 280,000.00	\$ 373,333.33	\$ -	\$ -	\$ -	\$ -	\$ -
Jun-2010 expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jun-2010 Amort. Exp.	189.97	1,944.44	\$ 232,000.00	\$ 278,333.33	\$ 371,111.11	\$ -	\$ -	\$ -	\$ -	\$ -

KENTUCKY-AMERICAN W
CALCULATION OF AVER/
DEFERRED MAINTENANC
CASE NO: 2008-00427

	Hydrant pumping	TH-Village Paint Long Ridge Tank	Paint Spainia Tank	Paint Owenton (Perry) Tank	Totals	Deferred Income Taxes	Deferred Federal Income Taxes
Work Order No.							
Starting Date	Jun-2009	50030636	50100667	50100666			
Ending Date	May-2024	11/31/2022	11/31/2022	11/31/2022			
Amort. Period	60	180	180	180			
Total Cost	\$ 180,000.00	\$ 145,755.96	\$ 111,521.26	\$ 308,000.00			
Initial Amort	3,000.00	809.76	619.56	2,139.83			
Last Month Amort	3,000.00	809.76	619.56	2,139.83			
JUL-2008	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
JUL-2008	Unamort.Bal.	\$ 111,746.88	\$ 106,564.32	\$ 366,210.84	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Aug-2008	expenditures	827.70	0.00	0.00	\$ 827.70	\$ 49.66	\$ 539,045.43
Aug-2008	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Aug-2008	Unamort.Bal.	\$ 166,172.14	\$ 110,937.12	\$ 105,944.76	\$ (1,471.57)	\$ (8,069.12)	
Sep-2008	expenditures	3,456.96	0.00	0.00	\$ 3,456.96	\$ 207.42	\$ 531,248.62
Sep-2008	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Sep-2008	Unamort.Bal.	\$ 169,629.10	\$ 110,127.36	\$ 105,325.19	\$ (1,157.20)	\$ (6,345.32)	
Oct-2008	expenditures	3,456.96	0.00	0.00	\$ 3,456.96	\$ 207.42	\$ 526,040.65
Oct-2008	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Oct-2008	Unamort.Bal.	\$ 173,086.06	\$ 109,317.60	\$ 104,705.63	\$ (1,157.20)	\$ (6,345.32)	
Nov-2008	expenditures	3,456.97	0.00	0.00	\$ 3,456.97	\$ 207.42	\$ 520,832.67
Nov-2008	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Nov-2008	Unamort.Bal.	\$ 176,543.03	\$ 108,507.84	\$ 104,086.07	\$ (1,157.20)	\$ (6,345.32)	
Dec-2008	Expenditures	3,456.97	0.00	0.00	\$ 3,456.97	\$ 207.42	\$ 515,624.70
Dec-2008	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Dec-2008	Unamort.Bal.	\$ 180,000.00	\$ 107,698.08	\$ 103,466.51	\$ (1,157.20)	\$ (6,345.32)	
Jan-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 609,116.73
Jan-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Jan-2009	Unamort.Bal.	\$ 180,000.00	\$ 106,888.32	\$ 102,846.94	\$ (1,157.20)	\$ (6,345.32)	
Feb-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 603,069.38
Feb-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Feb-2009	Unamort.Bal.	\$ 180,000.00	\$ 106,078.56	\$ 102,227.38	\$ (1,157.20)	\$ (6,345.32)	
Mar-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 597,022.03
Mar-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Mar-2009	Unamort.Bal.	\$ 180,000.00	\$ 105,268.80	\$ 101,607.82	\$ (1,157.20)	\$ (6,345.32)	
Apr-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 590,974.69
Apr-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Apr-2009	Unamort.Bal.	\$ 180,000.00	\$ 104,459.04	\$ 100,988.26	\$ (1,157.20)	\$ (6,345.32)	
May-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 584,927.34
May-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
May-2009	Unamort.Bal.	\$ 180,000.00	\$ 103,649.28	\$ 100,368.69	\$ (1,157.20)	\$ (6,345.32)	
Jun-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 578,880.00
Jun-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Jun-2009	Unamort.Bal.	\$ 177,000.00	\$ 102,839.52	\$ 99,749.13	\$ (1,157.20)	\$ (6,345.32)	
Jul-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 572,831.19
Jul-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Jul-2009	Unamort.Bal.	\$ 174,000.00	\$ 102,029.76	\$ 99,129.57	\$ (1,157.20)	\$ (6,345.32)	
Aug-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 566,782.03
Aug-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Aug-2009	Unamort.Bal.	\$ 171,000.00	\$ 101,220.00	\$ 98,510.01	\$ (1,157.20)	\$ (6,345.32)	
Sep-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 560,732.87
Sep-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Sep-2009	Unamort.Bal.	\$ 168,000.00	\$ 100,410.24	\$ 97,890.44	\$ (1,157.20)	\$ (6,345.32)	
Oct-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 554,684.54
Oct-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Oct-2009	Unamort.Bal.	\$ 165,000.00	\$ 99,600.48	\$ 97,270.88	\$ (1,157.20)	\$ (6,345.32)	
Nov-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 548,637.39
Nov-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Nov-2009	Unamort.Bal.	\$ 162,000.00	\$ 98,790.72	\$ 96,651.32	\$ (1,157.20)	\$ (6,345.32)	
Dec-2009	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 542,590.06
Dec-2009	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Dec-2009	Unamort.Bal.	\$ 159,000.00	\$ 97,980.96	\$ 96,031.76	\$ (1,157.20)	\$ (6,345.32)	
Jan-2010	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 536,541.81
Jan-2010	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Jan-2010	Unamort.Bal.	\$ 156,000.00	\$ 97,171.20	\$ 95,412.19	\$ (1,157.20)	\$ (6,345.32)	
Feb-2010	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 530,492.65
Feb-2010	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Feb-2010	Unamort.Bal.	\$ 153,000.00	\$ 96,361.44	\$ 94,792.63	\$ (1,157.20)	\$ (6,345.32)	
Mar-2010	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 524,443.49
Mar-2010	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Mar-2010	Unamort.Bal.	\$ 150,000.00	\$ 95,551.68	\$ 94,173.07	\$ (1,157.20)	\$ (6,345.32)	
Apr-2010	Expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 518,394.33
Apr-2010	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
Apr-2010	Unamort.Bal.	\$ 147,000.00	\$ 94,741.92	\$ 93,553.51	\$ (1,157.20)	\$ (6,345.32)	
May-2010	expenditures	0.00	0.00	0.00	\$ 0.00	\$ 0.00	\$ 512,345.17
May-2010	Amort. Exp.	(809.76)	(619.56)	(2,139.83)			
May-2010	Unamort.Bal.	\$ 144,000.00	\$ 93,932.16	\$ 92,933.94	\$ (1,157.20)	\$ (6,345.32)	

Kentucky-American Water Co
Deferred Maintenance Balance
CASE NO: 2008-00427

Work Order No.	Paint Hall Tank	Paint KRS Clearwell	Paint Cox Street Tank	Paint KRS W/W Tanks	Paint KRS Clearwell	Paint Cox Street Tank	RRS W/W Tanks	Paint Hydrotreator #9	Hydrotreator #10	Paint Hydrotreator #10
Starting Date	819	916	917	918	919	920	942	943	959	965
Ending Date	Apr-1994	Sep-1993	Sep-1993	Feb-1993	Sep-1993	Sep-1993	Aug-1994	Jan-1994	Jan-1996	Jan-1996
Amort. Period	180	180	180	180	180	180	180	180	180	180
Total Cost	\$ 91,027.80	\$ 10,497.60	\$ 11,115.00	\$ 178,689.60	\$ 275,041.80	\$ 376,745.40	\$ 74,631.60	\$ 163,022.40	\$ 24,777.00	\$ 123,444.00
Initial Amort	505.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amort. Amount	505.71	58.32	61.75	992.72	1,528.01	2,093.03	414.62	905.68	137.65	685.80
Last Month Amort	511.33	58.32	61.75	992.72	1,528.01	2,093.03	414.62	905.68	137.27	686.27
Jun-2008	\$505.71	\$58.32	\$61.75	\$992.72	\$1,528.01	\$2,093.03	\$4,975.44	\$4,528.40	\$3,991.85	\$19,888.20
Aug-2008	0.00	0.00	0.00	0.00	0.00	0.00	4,560.82	3,622.72	3,854.20	19,202.40
Sep-2008	0.00	0.00	0.00	0.00	0.00	0.00	4,146.20	2,717.04	3,716.55	18,516.60
Oct-2008	0.00	0.00	0.00	0.00	0.00	0.00	3,731.58	1,811.36	3,578.90	17,830.80
Nov-2008	0.00	0.00	0.00	0.00	0.00	0.00	3,316.96	905.68	3,441.25	17,145.00
Dec-2008	0.00	0.00	0.00	0.00	0.00	0.00	2,902.34	0.00	3,303.60	16,459.20
Jan-2009	0.00	0.00	0.00	0.00	0.00	0.00	2,487.72	0.00	3,165.95	15,773.40
Feb-2009	0.00	0.00	0.00	0.00	0.00	0.00	2,073.10	0.00	3,028.30	15,087.60
Mar-2009	0.00	0.00	0.00	0.00	0.00	0.00	1,658.48	0.00	2,890.65	14,401.80
Apr-2009	0.00	0.00	0.00	0.00	0.00	0.00	1,243.86	0.00	2,753.00	13,716.00
May-2009	0.00	0.00	0.00	0.00	0.00	0.00	829.24	0.00	2,615.35	13,030.20
Jun-2009	0.00	0.00	0.00	0.00	0.00	0.00	414.62	0.00	2,477.70	12,344.40
Jul-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,340.05	11,658.60
Aug-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,202.40	10,972.80
Sep-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,064.75	10,287.00
Oct-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,927.10	9,601.20
Nov-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,789.45	8,915.40
Dec-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,651.80	8,229.60
Jan-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,514.15	7,543.80
Feb-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,376.50	6,858.00
Mar-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,238.85	6,172.20
Apr-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,101.20	5,486.40
May-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	963.55	4,800.60
Balance at End of Base Period	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,488	\$ -	\$ 3,166	\$ 15,773
Balance at End of Forecasted Period	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 964	\$ 4,801
Average Balance for the Forecasted Period	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96	\$ -	\$ 1,789	\$ 8,915

Kentucky-American Water Co
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Work Order No.	Starting Date	Ending Date	Amort. Period	Paint Hydrotreator # 3	Paint Hydrotreator # 8	Paint Hydrotreator # 5	Paint Hydrotreator # 6	Paint Hydrotreator # 4	Paint Hydrotreator # 7	Blast & Paint Hume Road Tank	Paint Hydrotreator # 1	Paint Hydrotreator # 2	Repair Cox Street Tank	York Street Tank Repairs
	Jan-1996	Dec-2010	180	979	990	1011	1015	1038	1039	1061	1090	1103	1094	1104
	\$ 180,120.60	\$ 203,745.60	0.00	\$ 180,876.60	\$ 203,745.60	\$ 180,876.60	\$ 193,750.20	\$ 223,993.80	\$ 230,747.40	\$ 386,982.00	\$ 264,466.80	\$ 324,178.20	\$ 74,998.80	\$ 49,703.40
Initial Amort	0.00	0.00	0.00	0.00	0.00	0.00	1,044.06	1,244.41	1,277.93	2,059.46	1,469.26	1,800.99	416.66	276.13
Amort. Amount	1,000.67	1,131.92	1,004.87	1,004.87	1,131.92	1,004.87	1,076.39	1,244.41	1,281.93	2,149.90	1,469.26	1,800.99	416.66	276.13
Last Month Amort	1,000.67	1,131.92	1,004.87	1,004.87	1,131.92	1,004.87	1,076.39	1,244.41	1,281.93	2,149.90	1,469.26	1,800.99	416.66	276.13
Jul-2008	\$29,019.43	\$32,825.68	\$37,180.19	\$44,131.99	\$62,220.50	\$65,378.43	\$128,994.00	\$129,294.88	\$158,487.12	\$36,666.08	\$24,299.44	\$24,299.44	\$36,666.08	\$24,299.44
Aug-2008	28,018.76	31,693.76	36,175.32	43,055.60	60,976.09	64,096.50	126,844.10	127,825.62	156,686.13	36,249.42	24,023.31	24,023.31	36,249.42	24,023.31
Sep-2008	27,018.09	30,561.84	35,170.45	41,979.21	59,731.68	62,814.57	124,694.20	126,356.36	154,885.14	35,832.76	23,747.18	23,747.18	35,832.76	23,747.18
Oct-2008	26,017.42	29,429.92	34,165.58	40,902.82	58,487.27	61,532.64	122,544.30	124,887.10	153,084.15	35,416.10	23,471.05	23,471.05	35,416.10	23,471.05
Nov-2008	25,016.75	28,298.00	33,160.71	39,826.43	57,242.86	60,250.71	120,394.40	123,417.84	151,283.16	34,999.44	23,194.92	23,194.92	34,999.44	23,194.92
Dec-2008	24,016.08	27,166.08	32,155.84	38,750.04	55,998.45	58,968.78	118,244.50	121,948.58	149,482.17	34,582.78	22,918.79	22,918.79	34,582.78	22,918.79
Jan-2009	23,015.41	26,034.16	31,150.97	37,673.65	54,754.04	57,688.85	116,094.60	120,479.32	147,681.18	34,166.12	22,642.66	22,642.66	34,166.12	22,642.66
Feb-2009	22,014.74	24,902.24	30,146.10	36,597.26	53,509.63	56,404.92	113,944.70	119,010.06	145,880.19	33,749.46	22,366.53	22,366.53	33,749.46	22,366.53
Mar-2009	21,014.07	23,770.32	29,141.23	35,520.87	52,265.22	55,122.99	111,794.80	117,540.80	144,079.20	33,332.80	22,090.40	22,090.40	33,332.80	22,090.40
Apr-2009	20,013.40	22,638.40	28,136.36	34,444.48	51,020.81	53,841.06	109,644.90	116,071.54	142,278.21	32,916.14	21,814.27	21,814.27	32,916.14	21,814.27
May-2009	19,012.73	21,506.48	27,131.49	33,368.09	49,776.40	52,559.13	107,495.00	114,602.28	140,477.22	32,499.48	21,538.14	21,538.14	32,499.48	21,538.14
Jun-2009	18,012.06	20,374.56	26,126.62	32,291.70	48,531.99	51,277.20	105,345.10	113,133.02	138,676.23	32,082.82	21,262.01	21,262.01	32,082.82	21,262.01
Jul-2009	17,011.39	19,242.64	25,121.75	31,215.31	47,287.58	49,995.27	103,195.20	111,663.76	136,875.24	31,666.16	20,985.88	20,985.88	31,666.16	20,985.88
Aug-2009	16,010.72	18,110.72	24,116.88	30,138.92	46,043.17	48,713.34	101,045.30	110,194.50	135,074.25	31,249.50	20,709.75	20,709.75	31,249.50	20,709.75
Sep-2009	15,010.05	16,978.80	23,112.01	29,062.53	44,798.76	47,431.41	98,895.40	107,255.98	131,472.27	30,832.84	20,433.62	20,433.62	30,832.84	20,433.62
Oct-2009	14,009.38	15,846.88	22,107.14	27,986.14	43,554.35	46,149.48	96,745.50	105,786.72	129,671.28	30,416.18	20,157.49	20,157.49	30,416.18	20,157.49
Nov-2009	13,008.71	14,714.96	21,102.27	26,909.75	42,309.94	44,867.55	94,596.60	104,317.46	127,870.29	29,999.52	19,881.36	19,881.36	29,999.52	19,881.36
Dec-2009	12,008.04	13,583.04	20,097.40	25,833.36	41,065.53	43,585.62	92,445.70	102,848.20	126,069.30	29,582.86	19,605.23	19,605.23	29,582.86	19,605.23
Jan-2010	11,007.37	12,451.12	19,092.53	24,756.97	39,821.12	42,303.69	90,295.80	102,848.20	126,069.30	29,166.20	19,329.10	19,329.10	29,166.20	19,329.10
Feb-2010	10,006.70	11,319.20	18,087.66	23,680.58	38,576.71	41,021.76	88,145.90	101,378.94	124,268.31	28,749.54	19,052.97	19,052.97	28,749.54	19,052.97
Mar-2010	9,006.03	10,187.28	17,082.79	22,604.19	37,332.30	39,739.83	85,996.00	99,909.68	122,467.32	28,332.88	18,776.84	18,776.84	28,332.88	18,776.84
Apr-2010	8,005.36	9,055.36	16,077.92	21,527.80	36,087.89	38,457.90	83,846.10	98,440.42	120,666.33	27,916.22	18,500.71	18,500.71	27,916.22	18,500.71
May-2010	7,004.69	7,923.44	15,073.05	20,451.41	34,843.48	37,175.97	81,696.20	96,971.16	118,865.34	27,499.56	18,224.58	18,224.58	27,499.56	18,224.58
Balance at End of Base Period	\$ 23,015 \$	26,034 \$	31,151 \$	37,674 \$	54,754 \$	57,687 \$	116,095 \$	120,479 \$	147,681 \$	34,166 \$	22,643 \$	22,643 \$	34,166 \$	22,643 \$
Balance at End of Forecasted Period	\$ 7,005 \$	7,923 \$	15,073 \$	20,451 \$	34,843 \$	37,176 \$	81,696 \$	96,971 \$	118,865 \$	27,500 \$	18,225 \$	18,225 \$	27,500 \$	18,225 \$
Average Balance for the Forecasted Period	\$ 13,009 \$	14,715 \$	21,102 \$	26,910 \$	42,310 \$	44,868 \$	94,596 \$	105,787 \$	129,671 \$	30,000 \$	19,881 \$	19,881 \$	30,000 \$	19,881 \$

Kentucky-American Water Co
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Work Order No.	Repair Dates Creek	Sadieville Standpipe Repairs	Cox Street Tank Repairs	Paint Parkers Mill Tank	Paint Mercer Road Tank	Paint KFS Cleanwell	Paint Hydrotreator # 9	Paint Hall Tank	Paint Cox Street Tank	Paint Tates Creek	Paint Hydrotreator # 3
1105	Dec-2004	1106	50030635	Jun-2009	Jun-2009	Jun-2009	Jun-2009	Jun-2009	Jun-2009	Jun-2009	Jun-2009
Dec-2004	Dec-2004	Nov-2019	Nov-2019	May-2024	May-2024	May-2024	May-2024	May-2024	May-2024	May-2024	May-2024
180	180	180	180	180	180	180	180	180	180	180	180
\$ 68,382.39	\$ 26,720.05	\$ 34,193.78	\$ 350,000.00	\$ 250,000.00	\$ 300,000.00	\$ 400,000.00	\$ 150,000.00	\$ 300,000.00	\$ 300,000.00	\$ 150,000.00	\$ 400,000.00
379.91	148.45	192.08	0.00	1,388.89	1,666.67	2,222.22	833.33	1,666.67	0.00	833.33	0.00
379.91	148.45	192.08	1,944.44	1,388.89	1,666.67	2,222.22	833.33	1,666.67	0.00	833.33	0.00
378.50	147.50	190.89	1,944.44	1,388.89	1,666.67	2,222.22	833.33	1,666.67	0.00	833.33	0.00
\$52,747.74	\$20,484.72	\$26,215.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-2008	20,336.28	26,025.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sep-2008	20,187.84	25,835.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct-2008	20,039.40	25,645.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov-2008	19,890.96	25,455.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec-2008	19,742.52	25,266.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jan-2009	19,594.08	25,076.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feb-2009	19,445.64	24,886.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar-2009	19,297.20	24,696.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Apr-2009	19,148.76	24,506.13	350,000.00	250,000.00	300,000.00	400,000.00	150,000.00	300,000.00	300,000.00	150,000.00	400,000.00
May-2009	19,000.32	24,316.16	350,000.00	250,000.00	300,000.00	400,000.00	150,000.00	300,000.00	300,000.00	150,000.00	400,000.00
Jun-2009	18,851.88	24,126.19	348,055.56	248,611.11	298,333.33	397,777.78	148,333.33	298,333.33	298,333.33	148,333.33	397,777.78
Jul-2009	18,703.44	23,936.22	346,111.11	247,222.22	296,666.67	395,555.56	148,333.33	296,666.67	296,666.67	148,333.33	395,555.56
Aug-2009	18,555.00	23,746.25	344,166.67	245,833.33	295,000.00	393,333.33	148,333.33	295,000.00	295,000.00	148,333.33	393,333.33
Sep-2009	18,406.56	23,556.28	342,222.22	244,444.44	293,333.33	391,111.11	148,333.33	293,333.33	293,333.33	148,333.33	391,111.11
Oct-2009	18,258.12	23,366.31	340,277.78	243,055.56	291,666.67	388,888.89	148,333.33	291,666.67	291,666.67	148,333.33	388,888.89
Nov-2009	18,109.68	23,176.34	338,333.33	241,666.67	290,000.00	386,666.67	148,333.33	290,000.00	290,000.00	148,333.33	386,666.67
Dec-2009	17,961.24	22,986.37	336,388.89	240,277.78	288,333.33	384,444.44	148,333.33	288,333.33	288,333.33	148,333.33	384,444.44
Jan-2010	17,812.80	22,796.40	334,444.44	238,888.89	286,666.67	382,222.22	148,333.33	286,666.67	286,666.67	148,333.33	382,222.22
Feb-2010	17,664.36	22,606.43	332,500.00	237,500.00	285,000.00	380,000.00	148,333.33	285,000.00	285,000.00	148,333.33	380,000.00
Mar-2010	17,515.92	22,416.46	330,555.56	236,111.11	283,333.33	377,777.78	148,333.33	283,333.33	283,333.33	148,333.33	377,777.78
Apr-2010	17,367.48	22,226.49	328,611.11	234,722.22	281,666.67	375,555.56	148,333.33	281,666.67	281,666.67	148,333.33	375,555.56
May-2010	17,219.04	22,036.52	326,666.67	233,333.33	280,000.00	373,333.33	148,333.33	280,000.00	280,000.00	148,333.33	373,333.33
Balance at End of Base Period	\$ 50,454	\$ 19,594	\$ 25,076	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at End of Forecasted Period	\$ 44,339	\$ 17,219	\$ 22,037	\$ 326,667	\$ 233,333	\$ 280,000	\$ 373,333	\$ 148,333	\$ 296,667	\$ 148,333	\$ 397,778
Average Balance for the Forecasted Period	\$ 46,632	\$ 18,110	\$ 23,176	\$ 338,333	\$ 241,667	\$ 290,000	\$ 386,667	\$ 22,885	\$ 45,769	\$ 22,885	\$ 30,598

Kentucky-American Water Co
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Work Order No. Starting Date Ending Date Amort. Period	Paint Hydrotreater # 2	Hydrant painting	Tr-Village Paint Long Ridge Tank	Paint Sparta Tank	Paint Dwention (Perry) Tank	CALCULATION OF 13 MONTH AVERAGE BALANCE DEFERRED TAXES AND DEFERRED TAX EXPENSE DEFERRED MAINTENANCE					
						Deferred Maintenance Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	Amort.	Deferred Sit Expense	Deferred Fit Expense
Jul-2008	\$0.00	\$165,344.44	\$111,746.88	\$106,564.32	\$368,210.84	\$1,638,435.97	\$ 98,306.16	\$ 539,045.43	\$ (24,526.21)	\$ (1,472.00)	\$ (8,069.00)
Aug-2008	0.00	166,172.14	110,937.12	105,944.76	366,071.01	\$1,614,737.46	\$ 96,884.25	\$ 531,248.62	\$ (24,526.21)	\$ (1,472.00)	\$ (8,069.00)
Sep-2008	0.00	169,629.10	110,127.36	105,325.19	363,931.18	\$1,598,907.74	\$ 95,934.46	\$ 526,040.65	\$ (19,286.67)	\$ (1,157.00)	\$ (6,345.00)
Oct-2008	0.00	173,086.06	109,317.60	104,705.63	361,791.35	\$1,583,078.03	\$ 94,984.68	\$ 520,832.67	\$ (19,286.67)	\$ (1,157.00)	\$ (6,345.00)
Nov-2008	0.00	176,543.03	108,507.84	104,086.07	359,651.52	\$1,567,248.33	\$ 94,034.90	\$ 515,624.70	\$ (19,286.67)	\$ (1,157.00)	\$ (6,345.00)
Dec-2008	0.00	180,000.00	107,698.08	103,466.51	357,511.69	\$1,851,418.63	\$ 111,085.12	\$ 609,116.73	\$ (19,286.67)	\$ (1,157.00)	\$ (6,345.00)
Jan-2009	0.00	180,000.00	106,888.32	102,846.94	355,371.86	\$1,833,037.63	\$ 109,982.26	\$ 603,069.38	\$ (18,380.99)	\$ (1,103.00)	\$ (6,047.00)
Feb-2009	0.00	180,000.00	106,078.56	102,227.38	353,232.03	\$1,814,656.64	\$ 108,879.40	\$ 597,022.03	\$ (18,380.99)	\$ (1,103.00)	\$ (6,047.00)
Mar-2009	0.00	180,000.00	105,268.80	101,607.82	351,092.20	\$1,796,275.65	\$ 107,776.54	\$ 590,974.69	\$ (18,380.99)	\$ (1,103.00)	\$ (6,047.00)
Apr-2009	0.00	180,000.00	104,459.04	100,988.26	348,952.37	\$2,377,894.66	\$ 142,673.68	\$ 782,327.34	\$ (18,380.99)	\$ (1,103.00)	\$ (6,047.00)
May-2009	0.00	180,000.00	103,649.28	100,368.69	346,812.54	\$2,759,513.66	\$ 165,570.82	\$ 907,880.00	\$ (18,380.99)	\$ (1,103.00)	\$ (6,047.00)
Jun-2009	0.00	177,000.00	102,839.52	99,749.13	344,672.71	\$2,730,910.45	\$ 163,854.63	\$ 898,469.54	\$ (28,603.21)	\$ (1,716.00)	\$ (9,411.00)
Jul-2009	0.00	174,000.00	102,029.76	99,129.57	342,532.88	\$2,702,307.23	\$ 162,138.43	\$ 889,059.08	\$ (28,603.21)	\$ (1,716.00)	\$ (9,411.00)
Aug-2009	0.00	171,000.00	101,220.00	98,510.01	340,393.05	\$2,674,118.64	\$ 160,447.12	\$ 879,785.03	\$ (28,188.59)	\$ (1,691.00)	\$ (9,274.00)
Sep-2009	0.00	168,000.00	100,410.24	97,890.44	338,253.22	\$2,645,930.05	\$ 158,755.80	\$ 870,510.99	\$ (28,188.59)	\$ (1,691.00)	\$ (9,274.00)
Oct-2009	397,777.78	165,000.00	99,600.48	97,270.88	336,113.39	\$3,015,519.23	\$ 180,931.15	\$ 992,105.83	\$ (30,410.82)	\$ (1,825.00)	\$ (10,005.00)
Nov-2009	395,555.56	162,000.00	98,790.72	96,651.32	333,973.56	\$2,985,108.41	\$ 179,106.50	\$ 982,100.67	\$ (30,410.82)	\$ (1,825.00)	\$ (10,005.00)
Dec-2009	393,333.33	159,000.00	97,980.96	96,031.76	331,833.73	\$2,954,697.59	\$ 177,281.86	\$ 972,095.51	\$ (30,410.82)	\$ (1,825.00)	\$ (10,005.00)
Jan-2010	391,111.11	156,000.00	97,171.20	95,412.19	329,693.90	\$2,924,286.78	\$ 175,457.21	\$ 962,090.35	\$ (30,410.82)	\$ (1,825.00)	\$ (10,005.00)
Feb-2010	388,888.89	153,000.00	96,361.44	94,792.63	327,554.07	\$2,893,875.96	\$ 173,632.56	\$ 952,085.19	\$ (30,410.82)	\$ (1,825.00)	\$ (10,005.00)
Mar-2010	386,666.67	150,000.00	95,551.68	94,173.07	325,414.24	\$2,863,465.14	\$ 171,807.91	\$ 942,080.03	\$ (30,410.82)	\$ (1,825.00)	\$ (10,005.00)
Apr-2010	384,444.44	147,000.00	94,741.92	93,553.51	323,274.41	\$3,429,720.99	\$ 205,783.26	\$ 1,128,378.21	\$ (33,744.15)	\$ (2,025.00)	\$ (11,102.00)
May-2010	382,222.22	144,000.00	93,932.16	92,933.94	321,134.58	\$3,793,754.62	\$ 227,625.28	\$ 1,248,145.27	\$ (35,966.37)	\$ (2,158.00)	\$ (11,833.00)
Balance at End of Base Period	\$ -	\$ 180,000	\$ 106,888	\$ 102,847	\$ 355,372	\$ 1,833,038	\$ 109,982	\$ 603,069	\$ (18,381)	\$ (1,103)	\$ (6,047)
Balance at End of Forecasted Period	\$ 382,222	\$ 144,000	\$ 93,932	\$ 92,934	\$ 321,135	\$ 3,793,755	\$ 227,625	\$ 1,248,145	\$ (35,966)	\$ (2,158)	\$ (11,833)
Average Balance for the Forecasted Period	\$ 240,000	\$ 162,000	\$ 98,791	\$ 96,651	\$ 333,974	\$ 2,951,785	\$ 177,107	\$ 971,137	\$ (29,549)	\$ (1,773)	\$ (9,722)

**KENTUCKY-AMERICAN WATER COMPFNEED TO INCLUDE DEFERRALS FOR NRW STUDY AND WATER CONSERVATION STUDY)
CALCULATION OF AVERAGE RATE BASE ELEMENTS
DEFERRED DEBITS
CASE NO: 2008-00427**

Not in RB											
Starting Date	Ending Date	Amort. Period	Acquisition Costs (Boonesboro)	Bluegrass Water Project	Source Of Supply	NRW Study	Water Conservation Study	Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	
Jul-2008	Aug-2008	Aug-2008	Unamort.Bal. \$ 130,508.00	Jan-2001 Dec-2010 120	Jan-2001 Dec-2040 480	Jun-2009 May-2014 60	Jun-2009 May-2014 60	\$ 67,594,543.99	\$ 4,055,672.64	\$ 22,238,604.97	
Aug-2008	Aug-2008	Aug-2008	Amort. Exp. \$ 1,087.57	\$ 3,551,080.88	\$ 2,283,202.35	\$ 140,700.00	\$ 44,000.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
Aug-2008	Aug-2008	Aug-2008	Activity \$ 1,086.81	\$ 29,592.34	\$ 4,756.67	\$ 2,345.00	\$ 733.33	\$ -	\$ -	\$ -	
Aug-2008	Aug-2008	Aug-2008	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,757.42	\$ 2,345.00	\$ 733.33	\$ -	\$ -	\$ -	
Sep-2008	Sep-2008	Sep-2008	Unamort.Bal. \$ 35,889.70	\$ 858,177.86	\$ 1,850,334.63	\$ -	\$ -	\$ 2,708,965.61	\$ 162,537.94	\$ 891,249.68	
Sep-2008	Sep-2008	Sep-2008	Amort. Exp. \$ 1,087.57	\$ 828,585.52	\$ 1,845,577.96	\$ 0.00	\$ 0.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
Sep-2008	Sep-2008	Sep-2008	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ -	
Oct-2008	Oct-2008	Oct-2008	Unamort.Bal. \$ 33,714.55	\$ 798,993.18	\$ 1,840,821.29	\$ -	\$ -	\$ 2,673,529.02	\$ 160,411.74	\$ 879,591.05	
Oct-2008	Oct-2008	Oct-2008	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 0.00	\$ 0.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
Oct-2008	Oct-2008	Oct-2008	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 35,175.00	\$ 11,000.00	\$ -	\$ 0.00	\$ -	
Nov-2008	Nov-2008	Nov-2008	Unamort.Bal. \$ 32,626.98	\$ 769,400.84	\$ 1,836,064.62	\$ 35,175.00	\$ 11,000.00	\$ 2,638,092.44	\$ 158,285.55	\$ 867,932.41	
Nov-2008	Nov-2008	Nov-2008	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 0.00	\$ 0.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
Nov-2008	Nov-2008	Nov-2008	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 35,175.00	\$ 11,000.00	\$ -	\$ 0.00	\$ -	
Dec-2008	Dec-2008	Dec-2008	Unamort.Bal. \$ 31,539.41	\$ 739,808.50	\$ 1,831,307.95	\$ 70,350.00	\$ 11,000.00	\$ 2,602,655.86	\$ 156,159.35	\$ 856,273.78	
Dec-2008	Dec-2008	Dec-2008	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 0.00	\$ 0.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
Dec-2008	Dec-2008	Dec-2008	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 35,175.00	\$ 11,000.00	\$ -	\$ 0.00	\$ -	
Jan-2009	Jan-2009	Jan-2009	Unamort.Bal. \$ 30,451.84	\$ 710,216.16	\$ 1,826,551.28	\$ 105,525.00	\$ 22,000.00	\$ 2,567,219.28	\$ 154,033.16	\$ 844,615.14	
Jan-2009	Jan-2009	Jan-2009	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 0.00	\$ 0.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
Jan-2009	Jan-2009	Jan-2009	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 35,175.00	\$ 11,000.00	\$ -	\$ 0.00	\$ -	
Feb-2009	Feb-2009	Feb-2009	Unamort.Bal. \$ 29,364.26	\$ 680,623.82	\$ 1,821,794.61	\$ 140,700.00	\$ 22,000.00	\$ 2,531,782.69	\$ 151,906.96	\$ 832,956.51	
Feb-2009	Feb-2009	Feb-2009	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 0.00	\$ 0.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
Feb-2009	Feb-2009	Feb-2009	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 140,700.00	\$ 33,000.00	\$ -	\$ 0.00	\$ -	
Mar-2009	Mar-2009	Mar-2009	Unamort.Bal. \$ 28,276.69	\$ 651,031.48	\$ 1,817,037.94	\$ 140,700.00	\$ 33,000.00	\$ 2,496,346.11	\$ 149,780.77	\$ 821,297.87	
Mar-2009	Mar-2009	Mar-2009	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 0.00	\$ 0.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
Mar-2009	Mar-2009	Mar-2009	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 140,700.00	\$ 33,000.00	\$ -	\$ 0.00	\$ -	
Apr-2009	Apr-2009	Apr-2009	Unamort.Bal. \$ 27,189.12	\$ 621,439.14	\$ 1,812,281.27	\$ 140,700.00	\$ 33,000.00	\$ 2,460,909.53	\$ 147,654.57	\$ 809,639.23	
Apr-2009	Apr-2009	Apr-2009	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 0.00	\$ 0.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
Apr-2009	Apr-2009	Apr-2009	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 140,700.00	\$ 33,000.00	\$ -	\$ 0.00	\$ -	
May-2009	May-2009	May-2009	Unamort.Bal. \$ 26,101.54	\$ 591,846.80	\$ 1,807,524.60	\$ 140,700.00	\$ 33,000.00	\$ 2,425,472.94	\$ 145,528.38	\$ 797,980.60	
May-2009	May-2009	May-2009	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 0.00	\$ 0.00	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)	
May-2009	May-2009	May-2009	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 140,700.00	\$ 33,000.00	\$ -	\$ 0.00	\$ -	
Jun-2009	Jun-2009	Jun-2009	Unamort.Bal. \$ 25,013.97	\$ 562,254.46	\$ 1,802,767.93	\$ 140,700.00	\$ 44,000.00	\$ 2,390,036.36	\$ 143,402.18	\$ 786,321.96	
Jun-2009	Jun-2009	Jun-2009	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ (2,345.00)	\$ (733.33)	\$ (38,514.92)	\$ (2,310.89)	\$ (12,671.41)	
Jun-2009	Jun-2009	Jun-2009	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 138,355.00	\$ 43,266.67	\$ 2,354,599.78	\$ 141,275.99	\$ 774,663.33	
Jul-2009	Jul-2009	Jul-2009	Unamort.Bal. \$ 23,926.40	\$ 532,662.12	\$ 1,798,011.26	\$ 138,355.00	\$ 43,266.67	\$ 2,319,163.19	\$ 139,149.79	\$ 763,004.69	
Jul-2009	Jul-2009	Jul-2009	Amort. Exp. \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ (2,345.00)	\$ (733.33)	\$ (38,514.92)	\$ (2,310.89)	\$ (12,671.41)	
Jul-2009	Jul-2009	Jul-2009	Activity \$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 136,010.00	\$ 42,533.33	\$ -	\$ -	\$ -	

KENTUCKY-AMERICAN WATER COMPNEED TO INCLUDE DEFERRALS FOR NRW STUDY AND WATER CONSERVATION STUDY
CALCULATION OF AVERAGE RATE BASE ELEMENTS
DEFERRED DEBITS
CASE NO: 2008-00427

Not in RB											
Starting Date	Ending Date	Amort. Period	Acquisition Costs (Boonesboro)	Bluegrass Water Project	Source Of Supply	NRW Study	Water Conservation Study	Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	
			May-2001 Apr-2011 120	Jan-2001 Dec-2010 120	Jan-2001 Dec-2040 480	Jun-2009 May-2014 60	Jun-2009 May-2014 60				
Total Cost	\$130,508.00		\$3,551,080.88	\$3,551,080.88	\$2,283,202.35	\$140,700.00	\$44,000.00				
Amort. Amount	\$ 1,087.57		\$ 29,592.34	\$ 29,592.34	\$ 4,756.67	\$ 2,345.00	\$ 733.33				
Last Month Amort	\$ 1,086.81		\$ 29,592.34	\$ 29,592.34	\$ 4,757.42	\$ 2,345.00	\$ 733.33				
Aug-2009	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Aug-2009	Unamort. Bal.		\$ 21,751.25	\$ 473,477.44	\$ 1,788,497.92	\$ 133,665.00	\$ 41,800.00		\$ 137,023.60	\$ 751,346.05	
Sep-2009	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Sep-2009	Unamort. Bal.		\$ 20,663.68	\$ 443,885.10	\$ 1,783,741.25	\$ 131,320.00	\$ 41,066.67		\$ 134,897.40	\$ 739,687.42	
Oct-2009	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Oct-2009	Unamort. Bal.		\$ 19,576.11	\$ 414,292.76	\$ 1,778,984.58	\$ 128,975.00	\$ 40,333.33		\$ 132,771.21	\$ 728,028.78	
Nov-2009	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Nov-2009	Unamort. Bal.		\$ 18,488.53	\$ 384,700.42	\$ 1,774,227.91	\$ 126,630.00	\$ 39,600.00		\$ 130,645.01	\$ 716,370.15	
Dec-2009	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Dec-2009	Unamort. Bal.		\$ 17,400.96	\$ 355,108.08	\$ 1,769,471.24	\$ 124,285.00	\$ 38,866.67		\$ 128,518.82	\$ 704,711.51	
Jan-2010	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Jan-2010	Unamort. Bal.		\$ 16,313.39	\$ 325,515.74	\$ 1,764,714.57	\$ 121,940.00	\$ 38,133.33		\$ 126,392.62	\$ 693,052.88	
Feb-2010	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Feb-2010	Unamort. Bal.		\$ 15,225.81	\$ 295,923.40	\$ 1,759,957.90	\$ 119,595.00	\$ 37,400.00		\$ 124,266.43	\$ 681,394.24	
Mar-2010	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Mar-2010	Unamort. Bal.		\$ 14,138.24	\$ 266,331.06	\$ 1,755,201.23	\$ 117,250.00	\$ 36,666.67		\$ 122,140.23	\$ 669,735.61	
Apr-2010	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Apr-2010	Unamort. Bal.		\$ 13,050.67	\$ 236,738.72	\$ 1,750,444.56	\$ 114,905.00	\$ 35,933.33		\$ 120,014.04	\$ 658,076.97	
May-2010	Amort. Exp.		(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
May-2010	Unamort. Bal.		\$ 11,963.09	\$ 207,146.38	\$ 1,745,687.89	\$ 112,560.00	\$ 35,200.00		\$ 117,887.84	\$ 646,418.33	

KENTUCKY-AMERICAN WATER COMPANY									
CASE NO: 2008-00427									
CALCULATION OF AVERAGE RATE BASE ELEMENTS									
DEFERRED DEBITS									
	Acquisition Costs (Boonesboro)	Source Of Supply	NRW Study	Water Conservation Study		Deferred Debits Total	Deferred State	Deferred Federal	Income Taxes
Starting Date	May-2001	Jan-2001	Jun-2009	Jun-2009					
Ending Date	Apr-2011	Dec-2040	May-2014	May-2014					
Amort. Period	120	480	60	60					
Total Cost	\$130,508.00	\$2,283,202.35	\$140,700.00	\$44,000.00					
Amort. Amount	\$ 1,087.57	\$ 4,756.67	\$2,345.00	\$733.33					
Last Month Amort	\$ 1,086.81	\$ 4,757.42	\$ 2,345.00	\$ 733.33					
Jul-2008	\$ 35,889.70	\$ 1,850,334.63	\$ -	\$ -	\$ 1,886,224.33	\$ 113,173.46	\$ -	\$ -	\$ 620,567.80
Aug-2008	\$ 34,802.13	\$ 1,845,577.96	\$ -	\$ -	\$ 1,880,380.09	\$ 112,822.81	\$ -	\$ -	\$ 618,645.05
Sep-2008	\$ 33,714.55	\$ 1,840,821.29	\$ -	\$ -	\$ 1,874,535.84	\$ 112,472.15	\$ -	\$ -	\$ 616,722.29
Oct-2008	\$ 32,626.98	\$ 1,836,064.62	\$ 35,175.00	\$ 11,000.00	\$ 1,914,866.60	\$ 114,892.00	\$ -	\$ -	\$ 629,991.11
Nov-2008	\$ 31,539.41	\$ 1,831,307.95	\$ 70,350.00	\$ 11,000.00	\$ 1,944,197.36	\$ 116,651.84	\$ -	\$ -	\$ 639,640.93
Dec-2008	\$ 30,451.84	\$ 1,826,551.28	\$ 105,525.00	\$ 22,000.00	\$ 1,984,528.12	\$ 119,071.69	\$ -	\$ -	\$ 652,909.75
Jan-2009	\$ 29,364.26	\$ 1,821,794.61	\$ 140,700.00	\$ 22,000.00	\$ 2,013,858.87	\$ 120,831.53	\$ -	\$ -	\$ 662,559.57
Feb-2009	\$ 28,276.69	\$ 1,817,037.94	\$ 140,700.00	\$ 33,000.00	\$ 2,019,014.63	\$ 121,140.88	\$ -	\$ -	\$ 664,255.81
Mar-2009	\$ 27,189.12	\$ 1,812,281.27	\$ 140,700.00	\$ 33,000.00	\$ 2,013,170.39	\$ 120,790.22	\$ -	\$ -	\$ 662,333.06
Apr-2009	\$ 26,101.54	\$ 1,807,524.60	\$ 140,700.00	\$ 33,000.00	\$ 2,007,326.14	\$ 120,439.57	\$ -	\$ -	\$ 660,410.30
May-2009	\$ 25,013.97	\$ 1,802,767.93	\$ 140,700.00	\$ 44,000.00	\$ 2,012,481.90	\$ 120,748.91	\$ -	\$ -	\$ 662,106.55
Jun-2009	\$ 23,926.40	\$ 1,798,011.26	\$ 138,355.00	\$ 43,266.67	\$ 2,003,559.32	\$ 120,213.56	\$ -	\$ -	\$ 659,171.02
Jul-2009	\$ 22,838.82	\$ 1,793,254.59	\$ 136,010.00	\$ 42,533.33	\$ 1,994,636.75	\$ 119,678.20	\$ -	\$ -	\$ 656,235.49
Aug-2009	\$ 21,751.25	\$ 1,788,497.92	\$ 133,665.00	\$ 41,800.00	\$ 1,985,714.17	\$ 119,142.85	\$ -	\$ -	\$ 653,299.96
Sep-2009	\$ 20,663.68	\$ 1,783,741.25	\$ 131,320.00	\$ 41,066.67	\$ 1,976,791.59	\$ 118,607.50	\$ -	\$ -	\$ 650,364.43
Oct-2009	\$ 19,576.11	\$ 1,778,984.58	\$ 128,975.00	\$ 40,333.33	\$ 1,967,869.02	\$ 118,072.14	\$ -	\$ -	\$ 647,428.91
Nov-2009	\$ 18,488.53	\$ 1,774,227.91	\$ 126,630.00	\$ 39,600.00	\$ 1,958,946.44	\$ 117,536.79	\$ -	\$ -	\$ 644,493.38
Dec-2009	\$ 17,400.96	\$ 1,769,471.24	\$ 124,285.00	\$ 38,866.67	\$ 1,950,023.87	\$ 117,001.43	\$ -	\$ -	\$ 641,557.85
Jan-2010	\$ 16,313.39	\$ 1,764,714.57	\$ 121,940.00	\$ 38,133.33	\$ 1,941,101.29	\$ 116,466.08	\$ -	\$ -	\$ 638,622.32
Feb-2010	\$ 15,225.81	\$ 1,759,957.90	\$ 119,595.00	\$ 37,400.00	\$ 1,932,178.71	\$ 115,930.72	\$ -	\$ -	\$ 635,686.80
Mar-2010	\$ 14,138.24	\$ 1,755,201.23	\$ 117,250.00	\$ 36,666.67	\$ 1,923,256.14	\$ 115,395.37	\$ -	\$ -	\$ 632,751.27
Apr-2010	\$ 13,050.67	\$ 1,750,444.56	\$ 114,905.00	\$ 35,933.33	\$ 1,914,333.56	\$ 114,860.01	\$ -	\$ -	\$ 629,815.74
May-2010	\$ 11,963.09	\$ 1,745,687.89	\$ 112,560.00	\$ 35,200.00	\$ 1,905,410.98	\$ 114,324.66	\$ -	\$ -	\$ 626,880.21
Balance at End of Base Year	\$ 29,364	\$ 1,821,795	\$ 140,700	\$ 22,000	\$ 2,013,859	\$ 120,832	\$ -	\$ -	\$ 662,560
Balance at End of Forecasted Year	\$ 11,963	\$ 1,745,688	\$ 112,560	\$ 35,200	\$ 1,905,411	\$ 114,325	\$ -	\$ -	\$ 626,880
Average Balance for the Forecasted Period	\$ 18,489	\$ 1,774,228	\$ 126,630	\$ 39,600	\$ 1,958,946	\$ 117,537	\$ -	\$ -	\$ 644,493

[09200] - Account Ledger Inquiry

Functions Options Tools Help

Account: 120205-255108 From Date/Period: 01/01/08
 Unamortized ITC - 3% Thru Date/Period: 07/31/08
 Skip to Doc/Type: _____ Ledger Type: AR
 Y-T-D Period End: 4,463.69 Subledger: *
 Cumul Period End: 97,362.28-

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
JT	30092822	01/31/08	CY2 Rec Amor Reg A	537.67		P
JT	30092822	02/29/08	CY2 Rec Amor Reg A	537.67		P
JT	30092822	03/31/08	CY2 Rec Amor Reg A	537.67		P
JT	30092822	04/30/08	CY2 Rec Amor Reg A	537.67		P
JT	30092822	05/31/08	CY2 Rec Amor Reg A	537.67		P
JT	30092822	06/30/08	CY2 Rec Amor Reg A	537.67		P
JT	30092822	07/31/08	CY2 Rec Amor Reg A	537.67		P
				4,463.69		
Ledger Total				4,463.69		
Unposted Total						

Opt 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=PrtLedg F24=More

[D9200] - Account Ledger Inquiry

Functions Options Tools Help

Account: 120205-255102
 From Date/Period: 01/01/08
 Thru Date/Period: 07/31/08
 Unamortized ITC - 4%
 Ledger Type: RA
 Subledger: *

Skip to Doc/Type: _____
 Y-T-D Period End: 3,677.94
 Cumul Period End: 57,481.27-

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
JT	30092822	01/31/08	CV2 Rec Amor Reg A	525.42		P
JT	30092822	02/29/08	CV2 Rec Amor Reg A	525.42		P
JT	30092822	03/31/08	CV2 Rec Amor Reg A	525.42		P
JT	30092822	04/30/08	CV2 Rec Amor Reg A	525.42		P
JT	30092822	05/31/08	CV2 Rec Amor Reg A	525.42		P
JT	30092822	06/30/08	CV2 Rec Amor Reg A	525.42		P
JT	30092822	07/31/08	CV2 Rec Amor Reg A	525.42		P
				3,677.94		
			Ledger Total	3,677.94		
			Unposted Total			

Opt: 1/2=Orig Entry 5=Details F17=Top F18=Totals F21=Prt Ledg F24=More

Account **120205-255108** From Date/Period 01/01/08
 Unamortized ITC - 10% Thru Date/Period 07/31/08
 Skip to Doc/Type Ledger Type AA
 Y-T-D Period End 41,323.31 Subledger *
 Cumul Period End 1,013,502.96-

Additional Selections Exist

DT	Document	Date	Explanation	Debit	Credit	P
JT	30092822	01/31/08	CV2 Rec Amor Reg A	5,903.33		P
JT	30092822	02/29/08	CV2 Rec Amor Reg A	5,903.33		P
JT	30092822	03/31/08	CV2 Rec Amor Reg A	5,903.33		P
JT	30092822	04/30/08	CV2 Rec Amor Reg A	5,903.33		P
JT	30092822	05/31/08	CV2 Rec Amor Reg A	5,903.33		P
JT	30092822	06/30/08	CV2 Rec Amor Reg A	5,903.33		P
JT	30092822	07/31/08	CV2 Rec Amor Reg A	5,903.33		P
				41,323.31		
			Ledger Total	41,323.31		
			Unposted Total			

KENTUCKY-AMERICAN V
CALCULATION OF AVER/
DEFERRED MAINTENANC
CASE NO.: 2008-00427

Work Order No.	Hydrant painting	Tri-Village Paint Long Ridge Tank	Paint Sparta Tank	Paint Owenton (Perry) Tank	Totals	Deferred State Income Taxes	Deferred Federal Income Taxes
Starting Date	Jun-2009	500306336 Feb-2005	507006567 Dec-2007	501006566 Dec-2007			
Ending Date	May-2024	11/31/2022	11/31/2022	180			
Amort. Period	60			308,000.00			
Total Cost	\$ 180,000.00	\$ 145,755.96	\$ 111,521.26	\$ 308,000.00			
Initial Amort	3,000.00	809.76	619.56	2,189.83			
Amort. Amount	3,000.00	809.76	619.56	2,189.83			
Last Month Amort	0.00	0.00	0.00	0.00			
Jul-2008	Unamort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Aug-2008	Unamort. Bal.	\$ 111,746.88	\$ 106,564.32	\$ 368,210.84	\$ 1,638,435.97	\$ 96,306.16	\$ 539,045.43
Aug-2008	expenditures	827.70	0.00	0.00	0.00	0.00	0.00
Aug-2008	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Aug-2008	expenditures	\$ 166,172.14	\$ 105,944.76	\$ 366,071.01	\$ 1,614,737.46	\$ 96,884.25	\$ 531,248.62
Sep-2008	Unamort. Bal.	\$ 109,317.60	\$ 104,705.63	\$ 361,791.35	\$ 1,583,078.03	\$ 94,984.68	\$ 520,832.67
Sep-2008	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Sep-2008	expenditures	\$ 169,629.10	\$ 105,325.19	\$ 363,931.18	\$ 1,598,907.74	\$ 95,934.46	\$ 526,040.65
Oct-2008	Unamort. Bal.	\$ 109,317.60	\$ 104,705.63	\$ 361,791.35	\$ 1,583,078.03	\$ 94,984.68	\$ 520,832.67
Oct-2008	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Oct-2008	expenditures	\$ 173,086.08	\$ 104,705.63	\$ 361,791.35	\$ 1,583,078.03	\$ 94,984.68	\$ 520,832.67
Nov-2008	Unamort. Bal.	\$ 109,317.60	\$ 104,705.63	\$ 361,791.35	\$ 1,583,078.03	\$ 94,984.68	\$ 520,832.67
Nov-2008	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Nov-2008	expenditures	\$ 176,543.03	\$ 104,086.07	\$ 359,651.32	\$ 1,587,248.33	\$ 94,034.90	\$ 519,624.70
Dec-2008	Unamort. Bal.	\$ 109,317.60	\$ 104,086.07	\$ 359,651.32	\$ 1,587,248.33	\$ 94,034.90	\$ 519,624.70
Dec-2008	Expenditures	3,466.97	0.00	0.00	\$ 303,458.97	\$ 16,207.42	\$ 99,837.34
Dec-2008	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Dec-2008	Unamort. Bal.	\$ 107,696.08	\$ 103,466.51	\$ 357,511.69	\$ 1,581,478.63	\$ 111,085.12	\$ 609,116.73
Jan-2009	Unamort. Bal.	\$ 107,696.08	\$ 103,466.51	\$ 357,511.69	\$ 1,581,478.63	\$ 111,085.12	\$ 609,116.73
Jan-2009	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Jan-2009	expenditures	\$ 180,000.00	\$ 102,846.94	\$ 355,371.86	\$ 1,833,037.63	\$ 109,982.26	\$ 603,069.38
Feb-2009	Unamort. Bal.	\$ 180,000.00	\$ 102,846.94	\$ 355,371.86	\$ 1,833,037.63	\$ 109,982.26	\$ 603,069.38
Feb-2009	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Feb-2009	expenditures	\$ 180,000.00	\$ 102,227.38	\$ 353,232.03	\$ 1,814,656.64	\$ 108,879.40	\$ 597,022.03
Mar-2009	Unamort. Bal.	\$ 180,000.00	\$ 102,227.38	\$ 353,232.03	\$ 1,814,656.64	\$ 108,879.40	\$ 597,022.03
Mar-2009	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Mar-2009	expenditures	\$ 180,000.00	\$ 101,607.82	\$ 351,092.20	\$ 1,796,275.65	\$ 107,776.54	\$ 590,974.69
Apr-2009	Unamort. Bal.	\$ 180,000.00	\$ 101,607.82	\$ 351,092.20	\$ 1,796,275.65	\$ 107,776.54	\$ 590,974.69
Apr-2009	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
Apr-2009	expenditures	\$ 180,000.00	\$ 100,988.26	\$ 348,952.37	\$ 2,377,894.66	\$ 142,673.68	\$ 782,327.34
May-2009	Unamort. Bal.	\$ 180,000.00	\$ 100,988.26	\$ 348,952.37	\$ 2,377,894.66	\$ 142,673.68	\$ 782,327.34
May-2009	Amort. Exp.	\$ (809.76)	\$ (619.56)	\$ (2,139.83)	\$ (24,526.21)	\$ (1,471.57)	\$ (8,069.12)
May-2009	expenditures	\$ 180,000.00	\$ 100,368.69	\$ 346,812.54	\$ 2,759,513.66	\$ 165,570.82	\$ 907,880.00
Jun-2009	Unamort. Bal.	\$ 180,000.00	\$ 100,368.69	\$ 346,812.54	\$ 2,759,513.66	\$ 165,570.82	\$ 907,880.00
Jun-2009	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (28,603.21)	\$ (1,716.19)	\$ (9,410.46)
Jun-2009	expenditures	\$ 177,000.00	\$ 98,749.13	\$ 344,672.71	\$ 2,730,910.45	\$ 163,854.63	\$ 898,469.54
Jul-2009	Unamort. Bal.	\$ 177,000.00	\$ 98,749.13	\$ 344,672.71	\$ 2,730,910.45	\$ 163,854.63	\$ 898,469.54
Jul-2009	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (28,603.21)	\$ (1,716.19)	\$ (9,410.46)
Jul-2009	expenditures	\$ 174,000.00	\$ 98,129.57	\$ 342,532.86	\$ 2,702,307.23	\$ 162,138.43	\$ 889,059.08
Aug-2009	Unamort. Bal.	\$ 174,000.00	\$ 98,129.57	\$ 342,532.86	\$ 2,702,307.23	\$ 162,138.43	\$ 889,059.08
Aug-2009	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (28,603.21)	\$ (1,716.19)	\$ (9,410.46)
Aug-2009	expenditures	\$ 171,000.00	\$ 98,510.01	\$ 340,393.05	\$ 2,674,178.64	\$ 160,447.12	\$ 879,785.03
Sep-2009	Unamort. Bal.	\$ 171,000.00	\$ 98,510.01	\$ 340,393.05	\$ 2,674,178.64	\$ 160,447.12	\$ 879,785.03
Sep-2009	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (28,603.21)	\$ (1,716.19)	\$ (9,410.46)
Sep-2009	expenditures	\$ 168,000.00	\$ 97,890.44	\$ 338,253.22	\$ 2,645,950.05	\$ 158,755.80	\$ 870,570.99
Oct-2009	Unamort. Bal.	\$ 168,000.00	\$ 97,890.44	\$ 338,253.22	\$ 2,645,950.05	\$ 158,755.80	\$ 870,570.99
Oct-2009	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (24,000.00)	\$ (1,824.65)	\$ (10,005.16)
Oct-2009	expenditures	\$ 165,000.00	\$ 97,270.88	\$ 336,113.39	\$ 3,015,519.23	\$ 180,931.15	\$ 992,105.83
Nov-2009	Unamort. Bal.	\$ 165,000.00	\$ 97,270.88	\$ 336,113.39	\$ 3,015,519.23	\$ 180,931.15	\$ 992,105.83
Nov-2009	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (30,410.82)	\$ (1,824.65)	\$ (10,005.16)
Nov-2009	expenditures	\$ 162,000.00	\$ 96,651.32	\$ 333,973.56	\$ 2,985,108.41	\$ 179,106.50	\$ 982,100.67
Dec-2009	Unamort. Bal.	\$ 162,000.00	\$ 96,651.32	\$ 333,973.56	\$ 2,985,108.41	\$ 179,106.50	\$ 982,100.67
Dec-2009	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (30,410.82)	\$ (1,824.65)	\$ (10,005.16)
Dec-2009	expenditures	\$ 159,000.00	\$ 96,031.76	\$ 331,833.73	\$ 2,954,697.59	\$ 177,281.86	\$ 972,095.51
Jan-2010	Unamort. Bal.	\$ 159,000.00	\$ 96,031.76	\$ 331,833.73	\$ 2,954,697.59	\$ 177,281.86	\$ 972,095.51
Jan-2010	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (30,410.82)	\$ (1,824.65)	\$ (10,005.16)
Jan-2010	expenditures	\$ 156,000.00	\$ 95,412.19	\$ 329,693.90	\$ 2,924,286.78	\$ 175,457.21	\$ 962,090.35
Feb-2010	Unamort. Bal.	\$ 156,000.00	\$ 95,412.19	\$ 329,693.90	\$ 2,924,286.78	\$ 175,457.21	\$ 962,090.35
Feb-2010	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (30,410.82)	\$ (1,824.65)	\$ (10,005.16)
Feb-2010	expenditures	\$ 153,000.00	\$ 94,792.63	\$ 327,554.07	\$ 2,893,875.96	\$ 173,632.56	\$ 952,085.19
Mar-2010	Unamort. Bal.	\$ 153,000.00	\$ 94,792.63	\$ 327,554.07	\$ 2,893,875.96	\$ 173,632.56	\$ 952,085.19
Mar-2010	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (30,410.82)	\$ (1,824.65)	\$ (10,005.16)
Mar-2010	expenditures	\$ 150,000.00	\$ 94,173.07	\$ 325,414.24	\$ 2,863,465.14	\$ 171,807.91	\$ 942,080.03
Apr-2010	Unamort. Bal.	\$ 150,000.00	\$ 94,173.07	\$ 325,414.24	\$ 2,863,465.14	\$ 171,807.91	\$ 942,080.03
Apr-2010	Expenditures	0.00	0.00	0.00	\$ 600,000.00	\$ 36,000.00	\$ 197,400.00
Apr-2010	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (33,744.15)	\$ (2,024.66)	\$ (11,101.85)
Apr-2010	expenditures	\$ 147,000.00	\$ 93,553.51	\$ 323,274.41	\$ 3,429,720.99	\$ 205,783.26	\$ 1,129,378.21
May-2010	Unamort. Bal.	\$ 147,000.00	\$ 93,553.51	\$ 323,274.41	\$ 3,429,720.99	\$ 205,783.26	\$ 1,129,378.21
May-2010	Amort. Exp.	\$ (3,000.00)	\$ (619.56)	\$ (2,139.83)	\$ (36,966.37)	\$ (2,157.98)	\$ (11,832.94)
May-2010	expenditures	\$ 144,000.00	\$ 92,933.94	\$ 321,134.58	\$ 3,393,754.62	\$ 227,625.28	\$ 1,146,145.27

Kentucky-American Water Co
Deferred Maintenance Balance
CASE NO: 2008-00427

Work Order No.	Paint Hall Tank	Paint KRS Cleanwell	Paint Cox Street Tank	Paint KRS W/W Tanks	Paint KRS Cleanwell	Paint Cox Street Tank	RRS W/W Tanks	Paint Hydrotreator # 9	Hydrotreator # 10	Paint Hydrotreator # 10
Starting Date	819	916	917	918	919	920	942	943	959	965
Ending Date	Apr-1994	Sep-1993	Sep-1993	Feb-1993	Sep-1993	Sep-1993	Aug-1994	Jan-1994	Jan-1996	Jan-1996
Amort. Period	Mar-2009	Aug-2008	Aug-2008	Aug-2008	Aug-2008	Aug-2008	Jul-2009	Dec-2008	Jan-2010	Jan-2010
Total Cost	\$ 91,027.80	\$ 10,497.60	\$ 11,115.00	\$ 178,689.60	\$ 275,041.80	\$ 376,745.40	\$ 74,631.60	\$ 163,022.40	\$ 24,777.00	\$ 123,444.00
Initial Amort	505.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amort. Amount	505.71	58.32	61.75	992.72	1,528.01	2,093.03	414.62	905.68	137.65	685.80
Last Month Amort	511.33	58.32	61.75	992.72	1,528.01	2,093.03	414.62	905.68	137.27	686.27
Jun-2008	\$505.71	\$58.32	\$61.75	\$992.72	\$1,528.01	\$2,093.03	\$4,975.44	\$4,528.40	\$3,991.85	\$19,888.20
Aug-2008	0.00	0.00	0.00	0.00	0.00	0.00	4,560.82	3,622.72	3,854.20	19,202.40
Sep-2008	0.00	0.00	0.00	0.00	0.00	0.00	4,146.20	2,717.04	3,716.55	18,516.60
Oct-2008	0.00	0.00	0.00	0.00	0.00	0.00	3,731.58	1,811.36	3,578.90	17,830.80
Nov-2008	0.00	0.00	0.00	0.00	0.00	0.00	3,316.96	905.68	3,441.25	17,145.00
Dec-2008	0.00	0.00	0.00	0.00	0.00	0.00	2,902.34	0.00	3,303.60	16,459.20
Jan-2009	0.00	0.00	0.00	0.00	0.00	0.00	2,487.72	0.00	3,165.95	15,773.40
Feb-2009	0.00	0.00	0.00	0.00	0.00	0.00	2,073.10	0.00	3,028.30	15,087.60
Mar-2009	0.00	0.00	0.00	0.00	0.00	0.00	1,658.48	0.00	2,890.65	14,401.80
Apr-2009	0.00	0.00	0.00	0.00	0.00	0.00	1,243.86	0.00	2,753.00	13,716.00
May-2009	0.00	0.00	0.00	0.00	0.00	0.00	829.24	0.00	2,615.35	13,030.20
Jun-2009	0.00	0.00	0.00	0.00	0.00	0.00	414.62	0.00	2,477.70	12,344.40
Jul-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,340.05	11,658.60
Aug-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,202.40	10,972.80
Sep-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,064.75	10,287.00
Oct-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,927.10	9,601.20
Nov-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,789.45	8,915.40
Dec-2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,651.80	8,229.60
Jan-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,514.15	7,543.80
Feb-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,376.50	6,858.00
Mar-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,238.85	6,172.20
Apr-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,101.20	5,486.40
May-2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	963.55	4,800.60
Balance at End of Base Period	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,488	\$ -	\$ 3,166	\$ 15,773
Balance at End of Forecasted Period	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 964	\$ 4,801
Average Balance for the Forecasted Period	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96	\$ -	\$ 1,789	\$ 8,915

Kentucky-American Water Co
Deferred Maintenance Balance
CASE NO : 2008-00427

Work Order No. Starting Date Ending Date Amort. Period Total Cost Initial Amort Amort. Amount Last Month Amort	Paint Hydrotreator # 3	Paint Hydrotreator # 8	Paint Hydrotreator # 5	Paint Hydrotreator # 6	Paint Hydrotreator # 4	Paint Hydrotreator # 7	Blast & Paint Hume Road Tank	Paint Hydrotreator # 1	Paint Hydrotreator # 2	Repair Cox Street Tank	York Street Tank Repairs
979	Jan-1996 Dec-2010 180	Jan-1996 Dec-2010 180	Sep-1996 Aug-2011 180	Jan-1997 Dec-2011 180	Oct-1997 Sep-2012 180	Nov-1997 Oct-2012 180	Aug-1998 Jul-2013 180	Dec-2000 Nov-2015 180	Dec-2000 Nov-2015 180	Dec-2000 Nov-2015 180	Dec-2000 Nov-2015 180
\$180,120.60 0.00 1,000.67 1,000.67	\$203,745.60 0.00 1,131.92 1,131.92	\$180,876.60 0.00 1,004.87 1,004.87	\$193,750.20 1,044.06 1,076.39 1,464.32	\$223,993.80 1,244.41 1,244.41 1,244.41	\$230,747.40 1,277.93 1,281.93 1,281.93	\$386,982.00 2,059.46 2,149.90 2,151.54	\$264,466.80 1,469.26 1,469.26 1,469.26	\$324,178.20 1,800.99 1,800.99 1,800.99	\$74,998.80 416.66 416.66 416.66	\$49,703.40 276.13 276.13 292.13	\$49,703.40 276.13 276.13 292.13
Jul-2008	\$29,019.43	\$32,825.68	\$37,180.19	\$44,131.99	\$62,220.50	\$65,378.43	\$128,994.00	\$129,294.88	\$158,487.12	\$36,666.08	\$24,299.44
Aug-2008	28,018.76	31,693.76	36,175.32	43,055.60	60,976.09	64,096.50	126,844.10	127,825.62	156,686.13	36,249.42	24,023.31
Sep-2008	27,018.09	30,561.84	35,170.45	41,979.21	59,731.68	62,814.57	124,694.20	126,356.36	154,885.14	35,832.76	23,747.18
Oct-2008	26,017.42	29,429.92	34,165.58	40,902.82	58,487.27	61,532.64	122,544.30	124,887.10	153,084.15	35,416.10	23,471.05
Nov-2008	25,016.75	28,298.00	33,160.71	39,826.43	57,242.86	60,250.71	120,394.40	123,417.84	151,283.16	34,999.44	23,194.92
Dec-2008	24,016.08	27,166.08	32,155.84	38,750.04	55,998.45	58,968.78	118,244.50	121,948.58	149,482.17	34,582.78	22,918.79
Jan-2009	23,015.41	26,034.16	31,150.97	37,673.65	54,754.04	57,688.85	116,094.60	120,479.32	147,681.18	34,166.12	22,642.66
Feb-2009	22,014.74	24,902.24	30,146.10	36,597.26	53,509.63	56,404.92	113,944.70	119,010.06	145,880.19	33,749.46	22,366.53
Mar-2009	21,014.07	23,770.32	29,141.23	35,520.87	52,265.22	55,122.99	111,794.80	117,540.80	144,079.20	33,332.80	22,090.40
Apr-2009	20,013.40	22,638.40	28,136.36	34,444.48	51,020.81	53,841.06	109,644.90	116,071.54	142,278.21	32,916.14	21,814.27
May-2009	19,012.73	21,506.48	27,131.49	33,368.09	49,776.40	52,559.13	107,495.00	114,602.28	140,477.22	32,499.48	21,538.14
Jun-2009	18,012.06	20,374.56	26,126.62	32,291.70	48,531.99	51,277.20	105,345.10	113,133.02	138,676.23	32,082.82	21,262.01
Jul-2009	17,011.39	19,242.64	25,121.75	31,215.31	47,287.58	49,995.27	103,195.20	111,663.76	136,875.24	31,666.16	20,985.88
Aug-2009	16,010.72	18,110.72	24,116.88	30,138.92	46,043.17	48,713.34	101,045.30	110,194.50	135,074.25	31,249.50	20,709.75
Sep-2009	15,010.05	16,978.80	23,112.01	29,062.53	44,798.76	47,431.41	98,895.40	108,725.24	133,273.26	30,832.84	20,433.62
Oct-2009	14,009.38	15,846.88	22,107.14	27,986.14	43,554.35	46,149.48	96,745.50	107,255.98	131,472.27	30,416.18	20,157.49
Nov-2009	13,008.71	14,714.96	21,102.27	26,909.75	42,309.94	44,867.55	94,595.60	105,786.72	129,671.28	29,999.52	19,881.36
Dec-2009	12,008.04	13,583.04	20,097.40	25,833.36	41,065.53	43,585.62	92,445.70	104,317.46	127,870.29	29,582.86	19,605.23
Jan-2010	11,007.37	12,451.12	19,092.53	24,756.97	39,821.12	42,303.69	90,295.80	102,848.20	126,069.30	29,166.20	19,329.10
Feb-2010	10,006.70	11,319.20	18,087.66	23,680.58	38,576.71	41,021.76	88,145.90	101,378.94	124,268.31	28,749.54	19,052.97
Mar-2010	9,006.03	10,187.28	17,082.79	22,604.19	37,332.30	39,739.83	85,996.00	99,909.68	122,467.32	28,332.88	18,776.84
Apr-2010	8,005.36	9,055.36	16,077.92	21,527.80	36,087.89	38,457.90	83,846.10	98,440.42	120,666.33	27,916.22	18,500.71
May-2010	7,004.69	7,923.44	15,073.05	20,451.41	34,843.48	37,175.97	81,696.20	96,971.16	118,865.34	27,499.56	18,224.58
Balance at End of Base Period	\$ 23,015 \$	\$ 26,034 \$	\$ 31,151 \$	\$ 37,674 \$	\$ 54,754 \$	\$ 57,687 \$	\$ 116,095 \$	\$ 120,479 \$	\$ 147,681 \$	\$ 34,166 \$	\$ 22,643 \$
Balance at End of Forecasted Period	\$ 7,005 \$	\$ 7,923 \$	\$ 15,073 \$	\$ 20,451 \$	\$ 34,843 \$	\$ 37,176 \$	\$ 81,696 \$	\$ 96,971 \$	\$ 118,865 \$	\$ 27,500 \$	\$ 18,225 \$
Average Balance for the Forecasted Period	\$ 13,009 \$	\$ 14,715 \$	\$ 21,102 \$	\$ 26,910 \$	\$ 42,310 \$	\$ 44,868 \$	\$ 94,596 \$	\$ 105,787 \$	\$ 129,671 \$	\$ 30,000 \$	\$ 19,881 \$

Kentucky-American Water Co
Deferred Maintenance Balance
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Work Order No.	Repair Rates Creek	Sadieville Standpipe Repairs	Cox Street Tank Repairs	Paint Parkers Mill Tank	Paint Mercer Road Tank	Paint KRS Cleanwell	Paint Hydrotreator # 9	Paint Hall Tank	Paint Cox Street Tank	Paint Tates Creek	Paint Hydrotreator # 3
Starting Date	Dec-2004	Dec-2004	Dec-2004	Jun-2009	Jun-2009	Jun-2009	Jun-2009	Jun-2009	Jun-2009	Jun-2009	Jun-2009
Ending Date	Nov-2019	Nov-2019	Nov-2019	May-2024	May-2024	May-2024	May-2024	May-2024	May-2024	May-2024	May-2024
Amort. Period	180	180	180	180	180	180	180	180	180	180	180
Total Cost	\$ 68,382.39	\$ 26,720.05	\$ 34,193.78	\$ 350,000.00	\$ 250,000.00	\$ 300,000.00	\$ 400,000.00	\$ 150,000.00	\$ 300,000.00	\$ 150,000.00	\$ 400,000.00
Initial Amort	379.91	148.45	192.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amort. Amount	379.91	148.45	192.08	1,944.44	1,388.89	1,666.67	2,222.22	833.33	1,666.67	833.33	2,222.22
Last Month Amort	378.50	147.50	190.89	1,944.44	1,388.89	1,666.67	2,222.22	833.33	1,666.67	833.33	2,222.22
Jul-2008	\$52,747.74	\$20,484.72	\$26,215.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Aug-2008	52,365.51	20,336.28	26,025.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sep-2008	51,983.28	20,187.84	25,835.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oct-2008	51,601.05	20,039.40	25,645.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nov-2008	51,218.82	19,890.96	25,455.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dec-2008	50,836.59	19,742.52	25,266.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jan-2009	50,454.36	19,594.08	25,076.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Feb-2009	50,072.13	19,445.64	24,886.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mar-2009	49,689.90	19,297.20	24,696.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Apr-2009	49,307.67	19,148.76	24,506.13	350,000.00	250,000.00	300,000.00	400,000.00	0.00	0.00	0.00	0.00
May-2009	48,925.44	19,000.32	24,316.16	350,000.00	250,000.00	300,000.00	400,000.00	0.00	0.00	0.00	0.00
Jun-2009	48,543.21	18,851.88	24,126.19	348,055.56	248,611.11	298,333.33	397,777.78	0.00	0.00	0.00	0.00
Jul-2009	48,160.98	18,703.44	23,936.22	346,111.11	247,222.22	296,666.67	395,555.56	0.00	0.00	0.00	0.00
Aug-2009	47,778.75	18,555.00	23,746.25	344,166.67	245,833.33	295,000.00	393,333.33	0.00	0.00	0.00	0.00
Sep-2009	47,396.52	18,406.56	23,556.28	342,222.22	244,444.44	293,333.33	391,111.11	0.00	0.00	0.00	0.00
Oct-2009	47,014.29	18,258.12	23,366.31	340,277.78	243,055.56	291,666.67	388,888.89	0.00	0.00	0.00	0.00
Nov-2009	46,632.06	18,109.68	23,176.34	338,333.33	241,666.67	290,000.00	386,666.67	0.00	0.00	0.00	0.00
Dec-2009	46,249.83	17,961.24	22,986.37	336,388.89	240,277.78	288,333.33	384,444.44	0.00	0.00	0.00	0.00
Jan-2010	45,867.60	17,812.80	22,796.40	334,444.44	238,888.89	286,666.67	382,222.22	0.00	0.00	0.00	0.00
Feb-2010	45,485.37	17,664.36	22,606.43	332,500.00	237,500.00	285,000.00	380,000.00	0.00	0.00	0.00	0.00
Mar-2010	45,103.14	17,515.92	22,416.46	330,555.56	236,111.11	283,333.33	377,777.78	0.00	0.00	0.00	0.00
Apr-2010	44,720.91	17,367.48	22,226.49	328,611.11	234,722.22	281,666.67	375,555.56	149,166.67	298,333.33	149,166.67	0.00
May-2010	44,338.68	17,219.04	22,036.52	326,666.67	233,333.33	280,000.00	373,333.33	148,333.33	296,666.67	148,333.33	397,777.78
Balance at End of Base Period	\$ 50,454	\$ 19,594	\$ 25,076	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Balance at End of Forecasted Period	\$ 44,339	\$ 17,219	\$ 22,037	\$ 326,667	\$ 233,333	\$ 280,000	\$ 373,333	\$ 148,333	\$ 296,667	\$ 148,333	\$ 397,778
Average Balance for the Forecasted Period	\$ 46,632	\$ 18,110	\$ 23,176	\$ 338,333	\$ 241,667	\$ 290,000	\$ 386,667	\$ 22,885	\$ 45,769	\$ 22,885	\$ 30,598

Kentucky-American Water Co
Deferred Maintenance Balance
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KENTUCKY-AMERICAN WATER COMPANY													
CALCULATION OF 13 MONTH AVERAGE BALANCE													
DEFERRED TAXES AND DEFERRED TAX EXPENSE													
DEFERRED MAINTENANCE													
Work Order No.	Starting Date	Ending Date	Amort. Period	Total Cost	Initial Amort	Amort. Amount	Last Month Amort	Deferred Maintenance Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	Amort.	Deferred Sit Expense	Deferred Fit Expense
Paint Hydrotreator #2	Paint Dwenton (Perry) Tank	Paint Sparta Tank	Tr-Village Paint Long Ridge Tank	Hydrant painting	Paint Village Tank	Paint Sparta Tank	Paint Dwenton (Perry) Tank						
Jun-2009	Jun-2009	May-2024	Feb-2005	Jun-2009	50100566	50100567	50100566	\$1,638,435.97	\$98,306.16	\$539,045.43	\$24,526.21	\$1,472.00	\$8,069.00
May-2024	May-2024	May-2024	Jan-2020	May-2024	366,071.01	722.22	180	\$1,614,737.46	\$96,884.25	\$531,248.62	\$24,526.21	\$1,472.00	\$8,069.00
180	180	180	180	60	\$1,598,907.74	105,325.19	110,937.12	\$1,598,907.74	\$95,934.46	\$526,040.65	\$19,286.67	\$1,157.00	\$6,345.00
\$400,000.00	\$180,000.00	\$3,000.00	\$145,755.96	\$180,000.00	104,705.63	104,705.63	308,000.00	\$1,583,078.03	\$94,984.68	\$520,832.67	\$19,286.67	\$1,157.00	\$6,345.00
2,222.22	3,000.00	3,000.00	809.76	3,000.00	104,086.07	104,086.07	1,711.11	\$1,567,248.33	\$94,034.90	\$515,624.70	\$19,286.67	\$1,157.00	\$6,345.00
2,222.22	3,000.00	3,000.00	809.76	3,000.00	103,466.51	103,466.51	1,711.11	\$1,551,618.63	\$111,085.12	\$609,116.73	\$19,286.67	\$1,157.00	\$6,345.00
\$0.00	\$165,344.44	\$111,746.88	\$111,746.88	\$106,564.32	102,846.94	102,846.94	1,711.31	\$1,833,037.63	\$109,982.26	\$603,069.38	\$18,380.99	\$1,103.00	\$6,047.00
0.00	166,172.14	110,937.12	110,937.12	105,944.76	102,227.38	102,227.38	353,232.03	\$1,814,656.64	\$108,879.40	\$597,022.03	\$18,380.99	\$1,103.00	\$6,047.00
0.00	169,629.10	110,127.36	110,127.36	105,325.19	101,607.82	101,607.82	351,092.20	\$1,796,275.65	\$107,776.54	\$590,974.69	\$18,380.99	\$1,103.00	\$6,047.00
0.00	173,086.06	109,317.60	109,317.60	104,705.63	100,988.26	100,988.26	348,952.37	\$2,377,894.66	\$142,673.68	\$782,327.34	\$18,380.99	\$1,103.00	\$6,047.00
0.00	176,543.03	108,507.84	108,507.84	104,086.07	100,368.69	100,368.69	346,812.54	\$2,759,513.66	\$165,570.82	\$907,880.00	\$18,380.99	\$1,103.00	\$6,047.00
0.00	180,000.00	107,698.08	107,698.08	103,466.51	99,749.13	99,749.13	344,672.71	\$2,730,910.45	\$163,854.63	\$898,469.54	\$28,603.21	\$1,716.00	\$9,411.00
0.00	180,000.00	106,888.32	106,888.32	102,846.94	99,129.57	99,129.57	342,532.88	\$2,702,307.23	\$162,138.43	\$899,059.08	\$28,603.21	\$1,716.00	\$9,411.00
0.00	180,000.00	105,268.80	105,268.80	104,459.04	98,510.01	98,510.01	340,393.05	\$2,674,118.64	\$160,447.12	\$879,785.03	\$28,188.59	\$1,691.00	\$9,274.00
0.00	180,000.00	103,649.28	103,649.28	103,649.28	97,890.44	97,890.44	338,253.22	\$2,645,930.05	\$158,755.80	\$870,510.99	\$28,188.59	\$1,691.00	\$9,274.00
0.00	174,000.00	102,029.76	102,029.76	102,029.76	97,270.88	97,270.88	336,113.39	\$3,015,519.23	\$180,931.15	\$992,105.83	\$30,410.82	\$1,825.00	\$10,005.00
0.00	171,000.00	101,220.00	101,220.00	99,600.48	96,651.32	96,651.32	333,973.56	\$2,985,108.41	\$179,106.50	\$982,100.67	\$30,410.82	\$1,825.00	\$10,005.00
0.00	168,000.00	100,410.24	100,410.24	99,600.48	96,031.76	96,031.76	331,833.73	\$2,954,697.59	\$177,281.86	\$972,095.51	\$30,410.82	\$1,825.00	\$10,005.00
397,777.78	165,000.00	99,600.48	99,600.48	165,000.00	95,412.19	95,412.19	329,693.90	\$2,924,286.78	\$175,457.21	\$962,090.35	\$30,410.82	\$1,825.00	\$10,005.00
395,555.56	162,000.00	98,790.72	98,790.72	162,000.00	94,792.63	94,792.63	327,554.07	\$2,893,875.96	\$173,632.56	\$952,085.19	\$30,410.82	\$1,825.00	\$10,005.00
393,333.33	159,000.00	97,980.96	97,980.96	159,000.00	94,173.07	94,173.07	325,414.24	\$2,863,465.14	\$171,807.91	\$942,080.03	\$30,410.82	\$1,825.00	\$10,005.00
391,111.11	156,000.00	97,171.20	97,171.20	156,000.00	93,553.51	93,553.51	323,274.41	\$2,833,050.32	\$205,783.26	\$1,128,378.21	\$33,744.15	\$2,025.00	\$11,102.00
388,888.89	153,000.00	96,361.44	96,361.44	153,000.00	92,933.94	92,933.94	321,134.58	\$3,793,754.62	\$227,625.28	\$1,248,145.27	\$35,966.37	\$2,158.00	\$11,833.00
386,666.67	150,000.00	95,551.68	95,551.68	150,000.00	92,933.94	92,933.94	321,134.58	\$3,793,754.62	\$227,625.28	\$1,248,145.27	\$35,966.37	\$2,158.00	\$11,833.00
384,444.44	147,000.00	94,741.92	94,741.92	147,000.00	92,933.94	92,933.94	321,134.58	\$3,793,754.62	\$227,625.28	\$1,248,145.27	\$35,966.37	\$2,158.00	\$11,833.00
382,222.22	144,000.00	93,932.16	93,932.16	144,000.00	92,933.94	92,933.94	321,134.58	\$3,793,754.62	\$227,625.28	\$1,248,145.27	\$35,966.37	\$2,158.00	\$11,833.00
	\$ -	\$ 180,000	\$ 106,888	\$ 102,847	\$ 355,372	\$ 183,038	\$ 183,038	\$ 1,833,038	\$ 109,982	\$ 603,069	\$ 18,381	\$ 1,103	\$ 6,047
Balance at End of Base Period													
Balance at End of Forecasted Period	\$ 382,222	\$ 144,000	\$ 93,932	\$ 92,934	\$ 321,135	\$ 379,755	\$ 379,755	\$ 3,793,755	\$ 227,625	\$ 1,248,145	\$ 35,966	\$ 2,158	\$ 11,833
Average Balance for the Forecasted Period	\$ 240,000	\$ 162,000	\$ 98,791	\$ 96,651	\$ 333,974	\$ 2,951,785	\$ 2,951,785	\$ 2,951,785	\$ 177,107	\$ 971,137	\$ 29,549	\$ 1,773	\$ 9,722

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Lexington
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Work Order No.	Description	AWW	Period		Amortization		Mar-2009	Apr-2009	May-2009	Jun-2009	Jul-2009	Aug-2009	Sep-2009	Oct-2009
			Beginning	Ending	Months	Monthly Amount								
916	Paint KRS Cleanwell	651120	Sep-1993	Aug-2008	180	\$ 58.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
918	Paint KRS WW/Tanks	651120	Feb-1993	Aug-2008	180	\$ 992.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
919	Paint KRS Cleanwell	651120	Sep-1993	Aug-2008	180	\$ 1,528.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
943	Paint Hydrotreater # 9	651120	Jan-1994	May-2024	180	\$ 1,666.67	0.00	0.00	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67	1,666.67
959	Paint Hydrotreater # 9	651120	Jan-1999	Dec-2008	180	\$ 905.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
959	Hydrotreater # 10	651120	Jan-2009	May-2024	180	\$ 2,222.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
965	Paint Hydrotreater # 10	651120	Jan-1996	Dec-2010	180	\$ 137.65	137.65	137.65	137.65	137.65	137.65	137.65	137.65	137.65
979	Paint Hydrotreater # 3	651120	Jan-1996	Dec-2010	180	\$ 685.80	685.80	685.80	685.80	685.80	685.80	685.80	685.80	685.80
990	Paint Hydrotreater # 3	651120	Jan-1996	May-2024	180	\$ 2,222.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1011	Paint Hydrotreater # 8	651120	Jan-1996	May-2024	180	\$ 1,131.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1015	Paint Hydrotreater # 6	651120	Jan-1997	Aug-2011	180	\$ 1,004.87	1,004.87	1,004.87	1,004.87	1,004.87	1,004.87	1,004.87	1,004.87	1,004.87
1038	Paint Hydrotreater # 4	651120	Jan-1997	Dec-2011	180	\$ 1,076.39	1,076.39	1,076.39	1,076.39	1,076.39	1,076.39	1,076.39	1,076.39	1,076.39
1039	Paint Hydrotreater # 7	651120	Oct-1997	Sep-2012	180	\$ 1,244.41	1,244.41	1,244.41	1,244.41	1,244.41	1,244.41	1,244.41	1,244.41	1,244.41
	AWW	651120	Nov-1997	Oct-2012	180	\$ 1,281.93	1,281.93	1,281.93	1,281.93	1,281.93	1,281.93	1,281.93	1,281.93	1,281.93
	AWW	651120	Bus Unit	675050	23	Total	7,563.64	7,563.64	7,563.64	11,452.53	11,452.53	11,452.53	11,452.53	11,452.53
1090	Paint Hydrotreater # 1	651120	Dec-2000	Nov-2015	180	\$ 1,469.26	1,469.26	1,469.26	1,469.26	1,469.26	1,469.26	1,469.26	1,469.26	1,469.26
1103	Paint Hydrotreater#2	651120	Dec-2000	Nov-2015	180	\$ 1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99	1,800.99
	AWW	651120	Jun-2009	May-2024	180	\$ 2,222.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AWW	651120	Bus Unit	675050	24	Total	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25	3,270.25
942	Paint RRS WW/Tanks	651120	Aug-1994	Jul-2009	180	\$ 414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62
	AWW	651120	Bus Unit	675050	23	Total	414.62	414.62	414.62	414.62	414.62	414.62	414.62	414.62
819	Paint Parkers Mill Tank	672120	Jun-2009	May-2024	180	\$ 1,944.44	0.00	0.00	0.00	0.00	1,944.44	1,944.44	1,944.44	1,944.44
	AWW	672120	Apr-1994	Aug-2008	180	\$ 505.71	505.71	505.71	505.71	505.71	505.71	505.71	505.71	505.71
	AWW	672120	Jun-2009	May-2024	180	\$ 833.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AWW	672120	Jun-2009	May-2024	180	\$ 1,388.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
917	Paint Cox Street Tank	672120	Sep-1993	Aug-2008	180	\$ 61.75	61.75	61.75	61.75	61.75	61.75	61.75	61.75	61.75
920	Paint Cox Street Tank	672120	Sep-1993	Aug-2008	180	\$ 2,093.03	2,093.03	2,093.03	2,093.03	2,093.03	2,093.03	2,093.03	2,093.03	2,093.03
1061	Blast & Paint Hume Road Tank	672120	Jun-2009	May-2024	180	\$ 1,666.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1068	1999 & 2000 Hydrants	672120	Aug-1998	Jul-2013	60	\$ 2,149.90	2,149.90	2,149.90	2,149.90	2,149.90	2,149.90	2,149.90	2,149.90	2,149.90
1094	Repair Cox Street Tank	672120	Dec-2000	Nov-2015	180	\$ 416.66	416.66	416.66	416.66	416.66	416.66	416.66	416.66	416.66
1104	Repair York Street Tank	672120	Dec-2000	Nov-2015	180	\$ 276.13	276.13	276.13	276.13	276.13	276.13	276.13	276.13	276.13
1105	Repair Tates Creek Tank	672120	Feb-2005	Jan-2020	180	\$ 382.23	382.23	382.23	382.23	382.23	382.23	382.23	382.23	382.23
1106	Sadleville Staindpipe Repairs	672120	Feb-2005	Jan-2020	180	\$ 148.44	148.44	148.44	148.44	148.44	148.44	148.44	148.44	148.44
50030635	Cox Street Tank Repairs	672120	Feb-2009	Jan-2020	180	\$ 189.97	189.97	189.97	189.97	189.97	189.97	189.97	189.97	189.97
50030636	Paint Tates Creek Tank	672120	Jun-2009	May-2024	180	\$ 833.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50100567	Paint Long Ridge Tank	672120	Feb-2005	Jan-2020	180	\$ 809.76	809.76	809.76	809.76	809.76	809.76	809.76	809.76	809.76
50100566	Paint Sparta Tank	672120	Dec-2007	11/31/2022	180	\$ 619.56	619.56	619.56	619.56	619.56	619.56	619.56	619.56	619.56
	AWW	672120	Dec-2007	11/31/2022	180	\$ 2,139.83	2,139.83	2,139.83	2,139.83	2,139.83	2,139.83	2,139.83	2,139.83	2,139.83
	AWW	672120	Jun-2009	May-2020	60	\$ 3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AWW	672120	Bus Unit	675050	24	Total	7,132.48	7,132.48	7,132.48	13,465.82	13,465.82	13,465.82	13,465.82	13,465.82
	AWW	672120	Bus Unit	675050	24	Total Def. Maintenance	18,380.99	18,380.99	18,380.99	28,603.21	28,603.21	28,603.21	28,603.21	28,603.21
	AWW	672120	Bus Unit	675050	24	Check '0'	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.00

KENTUCKY-AMERICAN WATER COMPANY
Deferred Operation & Maintenance Amortizations-Lexington
CASE NO: 2008-00427

Work Order No.	Description	AWW	Period		Amortization		Monthly Amount	Ending Amount	Total Forecasted May-2010	Total 2009	Total 2010
			Beginning	Ending	Months	Object					
916	Paint KRS Clearwell	651120	Sep-1993	Aug-2008	180	675050	\$ 58.32	\$ 58.32	0.00	116.64	0.00
918	Paint KRS WW Tanks	651120	Feb-1993	Aug-2008	180	675050	\$ 992.72	\$ 1,528.01	0.00	1,985.44	0.00
919	Paint KRS Clearwell	651120	Sep-1993	Aug-2008	180	675050	\$ 1,528.01	\$ 1,528.01	0.00	3,056.02	0.00
943	Paint KRS Clearwell	651120	Jun-2009	May-2024	180	675050	\$ 1,666.67	\$ 1,666.67	20,000.00	1,666.67	8,333.33
	Paint Hydrotreater # 9	651120	Jan-1994	Dec-2008	180	675050	\$ 905.68	\$ 905.68	0.00	5,434.08	0.00
959	Paint Hydrotreater # 9	651120	Jun-2009	May-2024	180	675050	\$ 2,222.22	\$ 2,222.22	26,666.67	2,222.22	11,111.11
	Hydrotreater # 10	651120	Jan-1996	Dec-2010	180	675050	\$ 137.65	\$ 137.65	1,651.80	1,651.80	688.25
965	Paint Hydrotreater # 10	651120	Jan-1996	Dec-2010	180	675050	\$ 685.80	\$ 685.80	8,229.00	8,229.00	3,429.00
979	Paint Hydrotreater # 3	651120	Jan-1996	Dec-2010	180	675050	\$ 1,000.67	\$ 1,000.67	12,008.04	12,008.04	5,003.35
990	Paint Hydrotreater # 3	651120	Jun-2009	May-2024	180	675050	\$ 2,222.22	\$ 2,222.22	2,222.22	0.00	2,222.22
	Paint Hydrotreater # 8	651120	Jan-1996	Dec-2010	180	675050	\$ 1,131.92	\$ 1,131.92	13,583.04	13,583.04	5,659.60
1011	Paint Hydrotreater # 5	651120	Sep-1996	Aug-2011	180	675050	\$ 1,004.87	\$ 1,004.87	12,056.44	12,056.44	5,024.35
1015	Paint Hydrotreater # 6	651120	Jan-1997	Dec-2011	180	675050	\$ 1,076.39	\$ 1,076.39	12,916.68	12,916.68	5,381.95
1038	Paint Hydrotreater # 4	651120	Oct-1997	Sep-2012	180	675050	\$ 1,244.41	\$ 1,244.41	14,932.92	14,932.92	6,222.05
1039	Paint Hydrotreater # 7	651120	Nov-1997	Oct-2012	180	675050	\$ 1,281.93	\$ 1,281.93	15,383.16	15,383.16	6,409.65
	AWW		Bus Unit	Object	Sub.			0.00			
		651120	120250	675050	23			Total	139,652.57	105,244.75	59,484.87
1090	Paint Hydrotreater #1	651120	Dec-2000	Nov-2015	180	675050	\$ 1,469.26	\$ 1,469.26	17,631.12	17,631.12	7,346.30
1103	Paint Hydrotreater#2	651120	Dec-2000	Nov-2015	180	675050	\$ 1,800.99	\$ 1,800.99	21,611.88	21,611.88	9,004.95
		651120	Bus Unit	Object	Sub.			2,222.22	17,777.78	0.00	11,111.11
		651120	120250	675050	24			Total	57,020.78	39,243.00	27,462.36
942	Paint RRS WW Tanks	651120	Aug-1994	Jul-2009	180	675050	\$ 414.62	\$ 414.72	829.34	4,975.44	0.00
		AWW	Bus Unit	Object	Sub.			0.00	0.00	0.00	0.00
		651120	120251	675050	23			Total	829.34	4,975.44	0.00
819	Paint Pankers Mill Tank	672120	Jun-2009	May-2024	180	675050	\$ 1,944.44	\$ 1,944.44	23,333.33	1,944.44	9,722.22
	Paint Hall Tank	672120	Apr-1994	Aug-2008	180	675050	\$ 505.71	\$ 505.71	0.00	1,011.42	0.00
	Paint Hall Tank	672120	Jun-2009	May-2024	180	675050	\$ 833.33	\$ 833.33	1,666.67	0.00	1,666.67
	Paint Mercer Road Tank	672120	Jun-2009	May-2024	180	675050	\$ 1,388.89	\$ 1,388.89	16,666.67	1,388.89	6,944.44
917	Paint Cox Street Tank	672120	Sep-1993	Aug-2008	180	675050	\$ 61.75	\$ 61.75	0.00	123.50	0.00
920	Paint Cox Street Tank	672120	Sep-1993	Aug-2008	180	675050	\$ 2,093.03	\$ 2,093.03	0.00	4,186.06	0.00
	Paint Cox Street Tank	672120	Jun-2009	May-2024	180	675050	\$ 1,666.67	\$ 1,666.67	3,333.33	0.00	3,333.33
	Paint Cox Street Tank	672120	Jun-2009	May-2024	180	675050	\$ 2,149.90	\$ 2,149.90	25,798.80	25,798.80	10,749.50
1061	Blast & Paint Hume Road Tank	672120	Dec-2000	Nov-2005	60	675050	\$ -	\$ -	0.00	0.00	0.00
1088	1999 & 2000 Hydrants	672120	Dec-2000	Nov-2015	180	675050	\$ 416.66	\$ 416.66	4,999.92	4,999.92	2,083.30
1094	Repair Cox Street Tank	672120	Dec-2000	Nov-2015	180	675050	\$ 276.13	\$ 259.39	3,313.56	3,313.56	1,380.65
1104	Repair York Street Tank	672120	Dec-2000	Nov-2015	180	675050	\$ 382.23	\$ 382.23	4,586.76	4,586.76	1,911.15
1105	Repair Tates Creek Tank	672120	Feb-2005	Jan-2020	180	675050	\$ 148.44	\$ 148.44	1,781.28	1,781.28	742.20
1106	Sadleville Standpipe Repairs	672120	Feb-2005	Jan-2020	180	675050	\$ 189.97	\$ 189.97	2,279.64	2,279.64	949.85
50030635	Cox Street Tank Repairs	672120	Feb-2005	Jan-2020	180	675050	\$ 833.33	\$ 833.33	1,666.67	0.00	1,666.67
50030636	Paint Tates Creek Tank	672120	Feb-2005	Jan-2020	180	675050	\$ 809.76	\$ 809.76	9,717.12	9,717.12	4,046.80
50100567	Paint Long Ridge Tank	672120	Dec-2007	11/31/2022	180	675050	\$ 619.56	\$ 619.56	7,434.75	7,434.75	3,097.81
50100566	Paint Owenon Tank (Perry)	672120	Dec-2007	11/31/2022	180	675050	\$ 2,139.83	\$ 2,299.91	25,677.96	25,677.96	10,899.15
	Paint hydrants	672120	Jun-2009	May-2010	60	675050	\$ 3,000.00	\$ 3,000.00	36,000.00	3,000.00	15,000.00
		AWW	Bus Unit	Object	Sub.			0.00	0.00	0.00	0.00
		672120	120206	675050	24			Total	168,256.46	97,244.10	73,995.75
								Total Def. Maintenance	365,758.14	246,707.29	160,942.97
								Check '0'	0.00	0.00	0.00

KENTUCKY-AMERICAN WATER COMPNEED TO INCLUDE DEFERRALS FOR NRW STUDY AND WATER CONSERVATION STUDY
CALCULATION OF AVERAGE RATE BASE ELEMENTS
DEFERRED DEBITS
CASE NO: 2008-00427

Not in RB											
	Acquisition Costs (Boonesboro)	Bluegrass Water Project	Source Of Supply	NRW Study	Water Conservation Study	Totals	Deferred State Income Taxes	Deferred Federal Income Taxes			
Starting Date	May-2001	Jan-2001	Jan-2001	Jun-2009	Jun-2009						
Ending Date	Apr-2011	Dec-2010	Dec-2040	May-2014	May-2014						
Amort. Period	120	120	480	60	60						
Total Cost	\$130,508.00	\$3,551,080.88	\$2,283,202.35	\$140,700.00	\$44,000.00	\$ 67,594,543.99	\$ 4,055,672.64	\$ 22,238,604.97			
Amort. Amount	\$ 1,087.57	\$ 29,592.34	\$ 4,756.67	\$ 2,345.00	\$ 733.33	\$ (35,436.58)	\$ (2,126.19)	\$ (11,658.64)			
Last Month Amort	\$ 1,086.81	\$ 29,592.34	\$ 4,757.42	\$ 2,345.00	\$ 733.33	\$ -	\$ -	\$ -			
Jul-2008 Unamort.Bal.	\$ 35,889.70	\$ 858,177.86	\$ 1,850,334.63	\$ -	\$ -	\$ 67,594,543.99	\$ 4,055,672.64	\$ 22,238,604.97			
Aug-2008 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
Aug-2008 Activity											
Sep-2008 Unamort.Bal.	\$ 34,802.13	\$ 828,585.52	\$ 1,845,577.96	\$ -	\$ -	\$ 2,708,965.61	\$ 162,537.94	\$ 891,249.68			
Oct-2008 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
Sep-2008 Activity											
Sep-2008 Unamort.Bal.	\$ 33,714.55	\$ 798,993.18	\$ 1,840,821.29	\$ -	\$ -	\$ 2,673,529.02	\$ 160,411.74	\$ 879,591.05			
Oct-2008 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
Oct-2008 Activity											
Oct-2008 Unamort.Bal.	\$ 32,626.98	\$ 769,400.84	\$ 1,836,064.62	\$ 35,175.00	\$ 11,000.00	\$ 2,638,092.44	\$ 158,285.55	\$ 867,932.41			
Nov-2008 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
Nov-2008 Activity											
Nov-2008 Unamort.Bal.	\$ 31,539.41	\$ 739,808.50	\$ 1,831,307.95	\$ 70,350.00	\$ 11,000.00	\$ 2,602,655.86	\$ 156,159.35	\$ 856,273.78			
Dec-2008 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
Dec-2008 Activity											
Dec-2008 Unamort.Bal.	\$ 30,451.84	\$ 710,216.16	\$ 1,826,551.28	\$ 105,525.00	\$ 22,000.00	\$ 2,567,219.28	\$ 154,033.16	\$ 844,615.14			
Jan-2009 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
Jan-2009 Activity											
Jan-2009 Unamort.Bal.	\$ 29,364.26	\$ 680,623.82	\$ 1,821,794.61	\$ 140,700.00	\$ 22,000.00	\$ 2,531,782.69	\$ 151,906.96	\$ 832,956.51			
Feb-2009 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
Feb-2009 Activity											
Feb-2009 Unamort.Bal.	\$ 28,276.69	\$ 651,031.48	\$ 1,817,037.94	\$ 140,700.00	\$ 33,000.00	\$ 2,496,346.11	\$ 149,780.77	\$ 821,297.87			
Mar-2009 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
Mar-2009 Activity											
Mar-2009 Unamort.Bal.	\$ 27,189.12	\$ 621,439.14	\$ 1,812,281.27	\$ 140,700.00	\$ 33,000.00	\$ 2,460,909.53	\$ 147,654.57	\$ 809,639.23			
Apr-2009 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
Apr-2009 Activity											
Apr-2009 Unamort.Bal.	\$ 26,101.54	\$ 591,846.80	\$ 1,807,524.60	\$ 140,700.00	\$ 33,000.00	\$ 2,425,472.94	\$ 145,528.38	\$ 797,980.60			
May-2009 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	0.00	0.00	(35,436.58)	(2,126.19)	(11,658.64)			
May-2009 Activity											
May-2009 Unamort.Bal.	\$ 25,013.97	\$ 562,254.46	\$ 1,802,767.93	\$ 140,700.00	\$ 44,000.00	\$ 2,390,036.36	\$ 143,402.18	\$ 786,321.96			
Jun-2009 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)	(38,514.92)	(2,310.89)	(12,671.41)			
Jun-2009 Activity											
Jun-2009 Unamort.Bal.	\$ 23,926.40	\$ 532,662.12	\$ 1,798,011.26	\$ 138,355.00	\$ 43,266.67	\$ 2,354,599.78	\$ 141,275.99	\$ 774,663.33			
Jul-2009 Amort. Exp.	(1,087.57)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)	(38,514.92)	(2,310.89)	(12,671.41)			
Jul-2009 Activity											
Jul-2009 Unamort.Bal.	\$ 22,838.82	\$ 503,069.78	\$ 1,793,254.59	\$ 136,010.00	\$ 42,533.33	\$ 2,319,163.19	\$ 139,149.79	\$ 763,004.69			

KENTUCKY-AMERICAN WATER COMPNEED TO INCLUDE DEFERRALS FOR NRW STUDY AND WATER CONSERVATION STUDY
CALCULATION OF AVERAGE RATE BASE ELEMENTS
DEFERRED DEBITS
CASE NO: 2008-00427

Not in RB											
Starting Date	Ending Date	Amort. Period	Acquisition Costs (Boonesboro)	Bluegrass Water Project	Source Of Supply	NRW Study	Water Conservation Study	Totals	Deferred State Income Taxes	Deferred Federal Income Taxes	
			May-2001 Apr-2011 120	Jan-2001 Dec-2010 120	Jan-2001 Dec-2040 480	Jun-2009 May-2014 60	Jun-2009 May-2014 60				
Total Cost	\$130,508.00		\$3,551,080.88	\$3,551,080.88	\$2,283,202.35	\$140,700.00	\$44,000.00				
Amort. Amount	\$ 1,087.57		\$ 29,592.34	\$ 29,592.34	\$ 4,756.67	\$ 2,345.00	\$ 733.33				
Last Month Amort	\$ 1,086.81		\$ 29,592.34	\$ 29,592.34	\$ 4,757.42	\$ 2,345.00	\$ 733.33				
Aug-2009 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Aug-2009 Unamort. Bal.	\$ 21,751.25		\$ 473,477.44	\$ 473,477.44	\$ 1,788,497.92	\$ 133,665.00	\$ 41,800.00		\$ 137,023.60	\$ 751,346.05	
Sep-2009 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Sep-2009 Unamort. Bal.	\$ 20,663.68		\$ 443,885.10	\$ 443,885.10	\$ 1,783,741.25	\$ 131,320.00	\$ 41,066.67		\$ 134,897.40	\$ 739,687.42	
Oct-2009 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Oct-2009 Unamort. Bal.	\$ 19,576.11		\$ 414,292.76	\$ 414,292.76	\$ 1,778,984.58	\$ 128,975.00	\$ 40,333.33		\$ 132,771.21	\$ 728,028.78	
Nov-2009 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Nov-2009 Unamort. Bal.	\$ 18,488.53		\$ 384,700.42	\$ 384,700.42	\$ 1,774,227.91	\$ 126,630.00	\$ 39,600.00		\$ 130,645.01	\$ 716,370.15	
Dec-2009 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Dec-2009 Unamort. Bal.	\$ 17,400.96		\$ 355,108.08	\$ 355,108.08	\$ 1,769,471.24	\$ 124,285.00	\$ 38,866.67		\$ 128,518.82	\$ 704,711.51	
Jan-2010 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Jan-2010 Unamort. Bal.	\$ 16,313.39		\$ 325,515.74	\$ 325,515.74	\$ 1,764,714.57	\$ 121,940.00	\$ 38,133.33		\$ 126,392.62	\$ 693,052.88	
Feb-2010 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Feb-2010 Unamort. Bal.	\$ 15,225.81		\$ 295,923.40	\$ 295,923.40	\$ 1,759,957.90	\$ 119,595.00	\$ 37,400.00		\$ 124,266.43	\$ 681,394.24	
Mar-2010 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Mar-2010 Unamort. Bal.	\$ 14,138.24		\$ 266,331.06	\$ 266,331.06	\$ 1,755,201.23	\$ 117,250.00	\$ 36,666.67		\$ 122,140.23	\$ 669,735.61	
Apr-2010 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
Apr-2010 Unamort. Bal.	\$ 13,050.67		\$ 236,738.72	\$ 236,738.72	\$ 1,750,444.56	\$ 114,905.00	\$ 35,933.33		\$ 120,014.04	\$ 658,076.97	
May-2010 Amort. Exp.	(1,087.57)		(29,592.34)	(29,592.34)	(4,756.67)	(2,345.00)	(733.33)		(2,310.89)	(12,671.41)	
May-2010 Unamort. Bal.	\$ 11,963.09		\$ 207,146.38	\$ 207,146.38	\$ 1,745,687.89	\$ 112,560.00	\$ 35,200.00		\$ 117,887.84	\$ 646,418.33	

KENTUCKY-AMERICAN WATER COMPANY									
CASE NO: 2008-00427									
CALCULATION OF AVERAGE RATE BASE ELEMENTS									
DEFERRED DEBITS									
	Acquisition Costs (Boonesboro)	Source Of Supply	NRW Study	Water Conservation Study		Deferred Debits Total	Deferred State	Deferred Federal	Income Taxes
Starting Date	May-2001	Jan-2001	Jun-2009	Jun-2009					
Ending Date	Apr-2011	Dec-2040	May-2014	May-2014					
Amort. Period	120	480	60	60					
Total Cost	\$130,508.00	\$2,283,202.35	\$140,700.00	\$44,000.00					
Amort. Amount	\$ 1,087.57	\$ 4,756.67	\$2,345.00	\$733.33					
Last Month Amort	\$ 1,086.81	\$ 4,757.42	\$ 2,345.00	\$ 733.33					
Jul-2008	\$ 35,889.70	\$ 1,850,334.63	\$ -	\$ -	\$ 1,886,224.33	\$ 113,173.46	\$ -	\$ -	\$ 620,567.80
Aug-2008	\$ 34,802.13	\$ 1,845,577.96	\$ -	\$ -	\$ 1,880,380.09	\$ 112,822.81	\$ -	\$ -	\$ 618,645.05
Sep-2008	\$ 33,714.55	\$ 1,840,821.29	\$ -	\$ -	\$ 1,874,535.84	\$ 112,472.15	\$ -	\$ -	\$ 616,722.29
Oct-2008	\$ 32,626.98	\$ 1,836,064.62	\$ 35,175.00	\$ 11,000.00	\$ 1,914,866.60	\$ 114,892.00	\$ -	\$ -	\$ 629,991.11
Nov-2008	\$ 31,539.41	\$ 1,831,307.95	\$ 70,350.00	\$ 11,000.00	\$ 1,944,197.36	\$ 116,651.84	\$ -	\$ -	\$ 639,640.93
Dec-2008	\$ 30,451.84	\$ 1,826,551.28	\$ 105,525.00	\$ 22,000.00	\$ 1,984,528.12	\$ 119,071.69	\$ -	\$ -	\$ 652,909.75
Jan-2009	\$ 29,364.26	\$ 1,821,794.61	\$ 140,700.00	\$ 22,000.00	\$ 2,013,858.87	\$ 120,831.53	\$ -	\$ -	\$ 662,559.57
Feb-2009	\$ 28,276.69	\$ 1,817,037.94	\$ 140,700.00	\$ 33,000.00	\$ 2,019,014.63	\$ 121,140.88	\$ -	\$ -	\$ 664,255.81
Mar-2009	\$ 27,189.12	\$ 1,812,281.27	\$ 140,700.00	\$ 33,000.00	\$ 2,013,170.39	\$ 120,790.22	\$ -	\$ -	\$ 662,333.06
Apr-2009	\$ 26,101.54	\$ 1,807,524.60	\$ 140,700.00	\$ 33,000.00	\$ 2,007,326.14	\$ 120,439.57	\$ -	\$ -	\$ 660,410.30
May-2009	\$ 25,013.97	\$ 1,802,767.93	\$ 140,700.00	\$ 44,000.00	\$ 2,012,481.90	\$ 120,748.91	\$ -	\$ -	\$ 662,106.55
Jun-2009	\$ 23,926.40	\$ 1,798,011.26	\$ 138,355.00	\$ 43,266.67	\$ 2,003,559.32	\$ 120,213.56	\$ -	\$ -	\$ 659,171.02
Jul-2009	\$ 22,838.82	\$ 1,793,254.59	\$ 136,010.00	\$ 42,533.33	\$ 1,994,636.75	\$ 119,678.20	\$ -	\$ -	\$ 656,235.49
Aug-2009	\$ 21,751.25	\$ 1,788,497.92	\$ 133,665.00	\$ 41,800.00	\$ 1,985,714.17	\$ 119,142.85	\$ -	\$ -	\$ 653,299.96
Sep-2009	\$ 20,663.68	\$ 1,783,741.25	\$ 131,320.00	\$ 41,066.67	\$ 1,976,791.59	\$ 118,607.50	\$ -	\$ -	\$ 650,364.43
Oct-2009	\$ 19,576.11	\$ 1,778,984.58	\$ 128,975.00	\$ 40,333.33	\$ 1,967,869.02	\$ 118,072.14	\$ -	\$ -	\$ 647,428.91
Nov-2009	\$ 18,488.53	\$ 1,774,227.91	\$ 126,630.00	\$ 39,600.00	\$ 1,958,946.44	\$ 117,536.79	\$ -	\$ -	\$ 644,493.38
Dec-2009	\$ 17,400.96	\$ 1,769,471.24	\$ 124,285.00	\$ 38,866.67	\$ 1,950,023.87	\$ 117,001.43	\$ -	\$ -	\$ 641,557.85
Jan-2010	\$ 16,313.39	\$ 1,764,714.57	\$ 121,940.00	\$ 38,133.33	\$ 1,941,101.29	\$ 116,466.08	\$ -	\$ -	\$ 638,622.32
Feb-2010	\$ 15,225.81	\$ 1,759,957.90	\$ 119,595.00	\$ 37,400.00	\$ 1,932,178.71	\$ 115,930.72	\$ -	\$ -	\$ 635,686.80
Mar-2010	\$ 14,138.24	\$ 1,755,201.23	\$ 117,250.00	\$ 36,666.67	\$ 1,923,256.14	\$ 115,395.37	\$ -	\$ -	\$ 632,751.27
Apr-2010	\$ 13,050.67	\$ 1,750,444.56	\$ 114,905.00	\$ 35,933.33	\$ 1,914,333.56	\$ 114,860.01	\$ -	\$ -	\$ 629,815.74
May-2010	\$ 11,963.09	\$ 1,745,687.89	\$ 112,560.00	\$ 35,200.00	\$ 1,905,410.98	\$ 114,324.66	\$ -	\$ -	\$ 626,880.21
Balance at End of Base Year	\$ 29,364	\$ 1,821,795	\$ 140,700	\$ 22,000	\$ 2,013,859	\$ 120,832	\$ -	\$ -	\$ 662,560
Balance at End of Forecasted Year	\$ 11,963	\$ 1,745,688	\$ 112,560	\$ 35,200	\$ 1,905,411	\$ 114,325	\$ -	\$ -	\$ 626,880
Average Balance for the Forecasted Period	\$ 18,489	\$ 1,774,228	\$ 126,630	\$ 39,600	\$ 1,958,946	\$ 117,537	\$ -	\$ -	\$ 644,493

KENTUCKY-AMERICAN WATER COMPANY														
CASE NO: 2008-00427														
Amortization Deferred Debits														
Description	Aww Acct.	Amortization												
		Period			Monthly Amount			Ending Amount			Month			
		Beginning	Ending	Months	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
Bluegrass Water Project	680600	Dec-2000	Nov-2010	120	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34	29,592.34
Source of Supply (CWIP)	680600	Jan-2001	Dec-2040	480	4,756.67	4,757.42	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67	4,756.67
Acquisition of Boonesboro	680300	May-2001	Apr-2011	120	1,087.57	4,757.42	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57	1,087.57
NRW Study	575000.16	Jun-2009	May-2014	60	2,345.00	2,345.00	2,345.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Conservation Study	575000.16	Jun-2009	May-2014	60	733.33	733.33	733.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals								35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58
Total Amortization Check Total								(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)	(35,436.58)
Total Amortization-Lexington								35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58
Less: GAC Amortization								0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Amortization								35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58	35,436.58
SIT Rate and Expense	6.00%							2,126	2,126	2,126	2,126	2,126	2,126	2,126
FIT Rate and Expense	35.00%							11,659	11,659	11,659	11,659	11,659	11,659	11,659
Total Deferred Tax Exp - Def Dr.								13,785	13,785	13,785	13,785	13,785	13,785	13,785
Summary of Amort by Account														
	120205	680600			120205	680600		34,349	34,349	34,349	34,349	34,349	34,349	34,349
	120205	680300			120205	680300		1,088	1,088	1,088	1,088	1,088	1,088	1,088
	120205	575000.16			120205	575000.16		0	0	0	0	0	0	0

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2008-00427
Forecasted Test Period Ending May 31, 2010

**TABLE OF CONTENTS – WORKPAPERS FOR OPERATING
REVENUES**

<u>Description</u>	<u>Reference</u>
Forecasted Water Revenues	W/P – 2-1
Base Period Revenues	W/P – 2-2
Forecasted Other Revenues	W/P – 2-3

KAWC - Total Industrial Sales - 2009 Budget(Usages for individual customers are shown in 100 CCF and then converted to 1000 gallons in total.													
Customer	jan	feb	mar	apr	may	jun	jul	aug	sep	oct	nov	dec	total
Toyota	30,472	35,879	35,894	36,972	36,762	24,233	40,596	46,252	58,244	54,925	40,351	46,615	487,195
Lexmark	1,177	1,081	2,263	1,708	13,706	3,148	2,472	1,595	2,323	2,027	1,919	1,784	35,203
Lexmark	7,150	7,412	6,382	5,832	7,722	6,891	8,061	13,107	16,768	11,176	11,390	9,183	111,074
G. E.	5,614	7,281	5,538	6,623	5,264	4,690	4,753	3,483	9,648	4,788	7,040	5,630	70,352
Square D	2,229	2,916	2,251	2,274	3,383	2,165	3,551	4,169	5,468	3,687	4,590	2,518	39,201
Triane	1,462	1,698	1,706	1,647	1,435	1,956	2,511	2,647	2,865	3,523	2,157	1,600	25,207
CKY Processing	3,057	4,414	3,950	3,677	3,082	3,294	3,568	3,655	3,611	3,067	4,122	3,584	43,081
Pepsi Cola - 100 CCF	2,812	2,515	2,899	2,970	3,017	3,145	3,384	3,313	3,871	3,208	3,554	3,258	37,946
International Paper Co	355	391	380	373	449	298	540	381	330	308	451	410	4,666
Harrod Concrete	132	158	205	381	413	323	527	497	580	373	369	194	4,152
Harrod Concrete	132	158	207	380	418	331	526	502	582	378	373	195	4,182
Cloud Concrete Products	67	36	34	38	36	43	47	87	86	80	74	54	682
Kenneth Ware	15	19	24	21	24	21	15	20	27	7	13	27	11
Industrial Concepts Inc	15	12	10	9	10	9	9	7	15	5	16	12	129
JRB Manufacturing LLC	9	11	9	12	20	20	23	25	28	22	22	9	209
Colds University of Kentucky	838	957	883	951	1,067	1,261	1,239	1,436	1,977	1,346	1,344	893	14,192
Link Belt	413	602	302	231	1,162	691	1,928	1,652	2,312	1,126	746	505	11,670
Southern Wood	61	83	68	66	141	86	75	87	102	128	118	47	1,062
Crest Products	75	76	73	83	68	55	44	73	82	72	83	60	844
V. R. Wesson	0	0	0	0	0	0	0	0	0	0	0	0	0
The J M Smucker Co	928	1,023	1,006	1,070	1,505	1,998	1,671	2,431	3,031	2,040	1,798	903	19,404
Total	57,013	66,722	64,084	65,318	79,684	54,657	75,540	85,419	111,950	92,286	80,530	77,465	910,668
Convert to 1000 gal-times .75	42760	50042	48063	48989	59763	40993	56655	64064	83963	69215	60398	58099	683001
times rate	2.28552	2.28552	2.28552	2.28552	2.28552	2.28552	2.28552	2.28552	2.28552	2.28552	2.28552	2.28552	
Revenue	97,728	114,371	109,849	111,964	136,590	93,690	129,486	146,420	191,898	158,191	138,040	132,786	1,561,012
Meters													
5/8"	2	2	2	2	2	2	2	2	2	2	2	2	2
1"	2	2	2	2	2	2	2	2	2	2	2	2	2
1.5"	1	1	1	1	1	1	1	1	1	1	1	1	1
2"	24	24	24	24	24	24	24	24	24	24	24	24	24
4"	12	12	12	12	12	12	12	12	12	12	12	12	12
6"	3	3	3	3	3	3	3	3	3	3	3	3	3
Revenue													
5/8"	16	16	16	16	16	16	16	16	16	16	16	16	16
1"	40	40	40	40	40	40	40	40	40	40	40	40	40
1.5"	40	40	40	40	40	40	40	40	40	40	40	40	40
2"	1527	1527	1527	1527	1527	1527	1527	1527	1527	1527	1527	1527	18,324
4"	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	28,632
6"	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	14,316
Total Service Charge Revenue	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	62,424
rate	1"	1.5"	2"	4"	6"								
rate	18.28	36.55	58.48	182.75	365.50								
Total Industrial Revenue	102,930	119,573	115,051	117,166	141,792	98,892	134,688	151,622	197,100	163,393	143,242	137,988	1,623,436
Revenues added for 2009 budget													0
2009 Budget Revenue	102,930	119,573	115,051	117,166	141,792	98,892	134,688	151,622	197,100	163,393	143,242	137,988	1,623,436

KAWC - Other Public Authority Sales and Volumetric Revenue-2009 Budget													
	January	February	March	April	May	June	July	August	September	October	November	December	Total
Beginning Bills	495	495	495	495	495	495	495	495	495	495	495	495	495
Additional Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total bills	495	495	495	495	495	495	495	495	495	495	495	495	5940
Normal Sales Per Bill/Per Day	6.10021	5.05555	7.52588	7.65263	7.37587	9.14023	10.46595	10.07243	11.70608	10.66756	7.30130	7.29009	
Days in Month	31	28	31	30	31	30	31	31	30	31	30	31	365
Water Sales	93,608	70,070	115,485	113,642	113,183	135,732	160,600	154,561	173,835	163,694	108,424	111,866	1,514,700
Conservation Adj.													0
Net Sales	93608	70070	115485	113642	113183	135732	160600	154561	173835	163694	108424	111866	1514700
times rate	2.66001	2.66001	2.66001	2.66001	2.66001	2.66001	2.66001	2.66001	2.66001	2.66001	2.66001	2.66001	
Revenue	248998	186387	307191	302289	301068	361048	427198	411134	462403	435428	288409	297565	4029118
KAWC - Other Water Utility - 2009 Budget													
Customer	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Peaks Mill													0
East Clark County	15	13	11	16	15	15	87	3	28	26	17	15	12
Spears-CCF	3,900	3,542	3,025	2,142	2,410	2,545	3,066	3,066	2,333	562	7,427	2,795	2,934
LSE-CCF	19,797	24,407	24,360	23,509	24,177	28,329	38,239	38,239	36,158	58,617	42,318	38,341	21,566
Midway-CCF	6,032	6,054	5,594	5,542	5,829	7,136	5,886	5,886	6,720	8,423	8,423	8,423	379,818
Versailles-CCF	0	4	0	0	0	0	0	0	0	395	0	0	83,312
North Middletown-CCR	7,263	8,814	7,659	7,704	7,017	8,382	9,852	9,852	10,330	13,679	10,758	11,507	399
GMWSS	0	0	0	0	0	0	0	0	0	1	913	1,034	110,651
Harrison Co.	3,894	3,696	3,750	2,994	3,234	3,798	3,684	3,684	3,944	4,954	3,071	4,082	2,429
Total	40,901	46,530	44,399	41,907	42,682	50,277	60,730	60,730	59,513	86,657	72,927	66,197	656,898
Convert to 1000 gals. times .75	30,676	34,898	33,299	31,430	32,012	37,708	45,548	45,548	44,635	64,993	54,695	49,648	33,134
times rate	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2.68381	2,68381
Revenue	82,329	93,660	89,368	84,352	85,914	101,201	122,242	122,242	119,792	174,429	146,791	133,246	88,925
Meters	39.77	3	3	3	3	3	3	3	3	3	3	3	3
2"	63.64	7	7	7	7	7	7	7	7	7	7	7	7
4"	198.86	7	7	7	7	7	7	7	7	7	7	7	7
6"	397.73	4	4	4	4	4	4	4	4	4	4	4	4
Revenue	119	119	119	119	119	119	119	119	119	119	119	119	1,428
2"	445	445	445	445	445	445	445	445	445	445	445	445	5,340
4"	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	16,704
6"	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	19,092
Total service charge revenue	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	42,564
Total OWU Revenues	85,876	97,207	92,915	87,899	89,461	104,748	125,789	125,789	123,339	177,976	150,338	136,793	92,472
Revenues added for budget													0
2009 Budget Revenue	85,876	97,207	92,915	87,899	89,461	104,748	125,789	125,789	123,339	177,976	150,338	136,793	92,472

KAWC-Residential Sales and Volumetric Revenue-2010Budget													
	Jan-2010	Feb-2010	Mar-2010	Apr-2010	May-2010	Jun-2010	Jul-2010	Aug-2010	Sep-2010	Oct-2010	Nov-2010	Dec-2010	Total
Beginning Bills	109,467	109,573	109,670	109,945	110,143	110,405	110,580	110,664	111,124	111,416	111,488	111,454	
Additional Customers	106	97	275	198	262	175	84	460	292	72	(34)	(56)	1931
Total bills	109,573	109,670	109,945	110,143	110,405	110,580	110,664	111,124	111,416	111,488	111,454	111,398	1,327,860
Normal Sales Per Bill/Per Day	0.14136	0.14114	0.13855	0.13605	0.15348	0.17339	0.19376	0.19974	0.19238	0.17691	0.15130	0.13631	
Days in Month	31	28	31	30	31	30	31	31	30	31	30	31	365
Water Sales	480,166	433,407	472,219	449,549	525,294	575,204	664,710	688,073	643,026	611,424	505,890	470,725	6,519,687
Conservation Adj.													0
Net Sales	480,166	433,407	472,219	449,549	525,294	575,204	664,710	688,073	643,026	611,424	505,890	470,725	6,519,687
times rate	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	
Revenue	1,496,706	1,350,956	1,471,935	1,401,271	1,637,373	1,792,945	2,071,941	2,144,765	2,004,351	1,905,845	1,576,889	1,467,278	20,322,255
Hidden leak sales	0	0	0	0	0	0	0	0	0	0	0	0	0
times rate	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	
Hidden leak revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Reconciliation of Total bills above to monthly bills:													
Total Bills Above	109,573	109,670	109,945	110,143	110,405	110,580	110,664	111,124	111,416	111,488	111,454	111,398	1,327,860
KAWC-Commercial Sales and Volumetric Revenue-2010 Budget													
	Jan-2010	Feb-2010	Mar-2010	Apr-2010	May-2010	Jun-2010	Jul-2010	Aug-2010	Sep-2010	Oct-2010	Nov-2010	Dec-2010	Total
Beginning Bills	8,901	8,883	8,882	8,880	8,917	8,939	8,962	8,986	8,996	9,003	9,002	8,994	
Additional Customers	(18)	(1)	(2)	37	22	23	24	10	7	(1)	(8)	6	99
Total bills	8,883	8,882	8,880	8,917	8,939	8,962	8,986	8,996	9,003	9,002	8,994	9,000	107,444
Normal Sales Per Bill/Per Day	1.30143	1.34304	1.18723	1.28668	1.38296	1.65468	1.71768	1.71579	1.76407	1.54748	1.50140	1.27358	
Days in Month	31	28	31	30	31	30	31	31	30	31	30	31	365
Water Sales	358,379	334,009	326,820	344,200	383,231	444,876	478,487	478,492	476,459	431,844	405,108	355,329	4,817,234
Conservation Adj.													0
Net Sales	358,379	334,009	326,820	344,200	383,231	444,876	478,487	478,492	476,459	431,844	405,108	355,329	4,817,234
times rate	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	
Revenue	1,021,627	952,156	931,663	981,207	1,092,473	1,268,204	1,364,018	1,364,032	1,358,237	1,231,053	1,154,837	1,012,933	13,732,440
Hidden leak sales	0	0	0	0	0	0	0	0	0	0	0	0	0
times rate	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	
Hidden leak revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Reconciliation of Total bills above to monthly bills:													
Total Bills Above	8,883	8,882	8,880	8,917	8,939	8,962	8,986	8,996	9,003	9,002	8,994	9,000	107,444

KAWC - Total Industrial Sales - 2010 Rate Case (Usages for individual customers are shown in 100 CCF and then converted to 1000 gallons in total.)													
Customer	jan	feb	mar	apr	may	jun	jul	aug	sep	oct	nov	dec	total
Toyota	30,472	35,879	35,894	36,972	36,762	24,233	40,596	46,252	58,244	54,925	40,351	46,615	487,195
Lexmark	1,177	1,081	2,263	1,708	13,706	3,148	2,472	1,595	2,323	2,027	1,919	1,784	35,203
Lexmark	7,150	7,412	6,382	5,832	7,722	6,891	8,061	13,107	16,768	11,176	11,390	9,183	111,074
G. E.	5,614	7,281	5,538	6,623	5,264	4,690	4,753	3,483	9,648	4,788	7,040	5,630	70,352
Square D	2,229	2,916	2,251	2,274	3,383	2,165	3,951	4,169	5,468	3,687	4,590	2,518	39,201
Trane	1,462	1,698	1,706	1,647	1,435	1,956	2,511	2,647	2,865	3,523	2,157	1,600	25,207
CKY Processing	3,057	4,414	3,950	3,677	3,082	3,294	3,568	3,655	3,611	3,067	4,122	3,584	43,081
Pepsi Cola - 100 CCF	2,812	2,515	2,899	2,970	3,017	3,145	3,384	3,313	3,871	3,208	3,554	3,258	37,946
International Paper Co	355	391	380	373	449	298	540	381	330	308	451	410	4,666
Harrod Concrete	132	158	205	381	413	323	527	497	580	373	369	194	4,152
Harrod Concrete	132	158	207	380	418	331	526	502	582	378	373	195	4,182
Cloud Concrete Products	67	36	34	38	36	43	47	87	86	80	74	74	54
Kenneth Ware	15	19	24	21	24	21	15	20	27	7	13	11	217
Industrial Concepts Inc	15	12	10	9	15	9	15	7	15	15	5	16	129
JRB Manufacturing LLC	9	11	9	12	20	19	23	25	28	22	22	22	9
209													
Coldis University of Kentucky	838	957	883	951	1,067	1,261	1,239	1,436	1,977	1,346	1,344	893	14,192
Link Belt	413	602	302	231	1,162	691	1,928	1,652	2,312	1,126	746	505	11,670
Southern Wood	61	83	68	66	141	86	75	87	102	128	118	47	1,062
Crest Products	75	76	73	83	68	55	44	73	82	72	83	60	844
V. R. Wesson	0	0	0	0	0	0	0	0	0	0	0	0	0
The J M Smucker Co	928	1,023	1,006	1,070	1,505	1,998	1,671	2,431	3,031	2,040	1,798	903	19,404
Total	57,013	66,722	64,084	65,318	79,684	54,657	75,540	85,419	111,950	92,286	80,530	77,465	910,668
Convert to 1000 gal-times .75	42,760	50,042	48,063	48,989	59,763	40,993	56,655	64,064	83,963	69,215	60,398	58,099	683,001
times rate	2,28552	2,28552	2,28552	2,28552	2,28552	2,28552	2,28552	2,28552	2,28552	2,28552	2,28552	2,28552	2,28552
Revenue	97,729	114,372	109,849	111,965	136,590	93,690	129,486	146,420	191,899	158,192	138,041	132,786	1,561,019
Meters													
5/8"	2	2	2	2	2	2	2	2	2	2	2	2	2
1"	2	2	2	2	2	2	2	2	2	2	2	2	2
1.5"	1	1	1	1	1	1	1	1	1	1	1	1	1
2"	24	24	24	24	24	24	24	24	24	24	24	24	24
4"	12	12	12	12	12	12	12	12	12	12	12	12	12
6"	3	3	3	3	3	3	3	3	3	3	3	3	3
Revenue													
5/8"	16	16	16	16	16	16	16	16	16	16	16	16	16
1"	40	40	40	40	40	40	40	40	40	40	40	40	40
1.5"	40	40	40	40	40	40	40	40	40	40	40	40	40
2"	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	18,324
4"	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	28,632
6"	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	14,316
Total Service Charge Revenue	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	62,424
rate	1"	1.5"	2"	4"	6"								
	18.28	36.55	58.48	182.75	365.5								
Total Industrial Revenue	102,931	119,574	115,051	117,167	141,792	98,892	134,688	151,622	197,101	163,394	143,243	137,988	1,623,443
Revenues added for 2010													0
2010 Revenue	102,931	119,574	115,051	117,167	141,792	98,892	134,688	151,622	197,101	163,394	143,243	137,988	1,623,443

		plan
		2010
<u>Private Fire Service:</u>		
Private Fire Charges:		
2" Connections		43
4" Connections		349
6" Connections		816
8" Connections		265
10" Connections		7
12" Connections		6
14" Connections		0
16" Connections		1
Private Fire Hydrants		816
Total Private Fire Service		2,303
<u>Public Fire Service:</u>		
Public Fire Charges:		
Public Fire Hydrants		7,572
Total Public Fire Service		7,572

See recap of Meters and Water Sales Column AA

Kentucky-American Water Company
2008 Annual Business Plan
Residential Sales and Revenues

Sales & Customers:	2008 Actual												2008 Plan												2008 Actual												2008 Plan												2008 Plan												
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL																						
2008 customers - forecasted change	106,086	106,072	106,293	106,292	106,529	106,581	106,814	107,224	107,336	107,434	107,508	107,536																																																	
2007 customers change	18	(14)	221	(1)	237	52	233	410	112	98	74	28	1,468																																																
2006 customers change	21	89	175	238	178	25	(16)	445	186	30	(104)	21	1,288																																																
2005 customers change	121	92	401	114	296	254	124	419	271	82	25	(42)	2,157																																																
2004 customers change	99,442	99,551	99,801	100,043	100,356	100,603	100,748	101,265	101,684	101,788	101,766	101,619	2,352																																																
2003 customers change	175	109	250	242	313	247	145	517	419	104	(22)	(147)	2,352																																																
2002 customers change	97,656	97,673	97,783	98,075	98,255	98,593	98,716	99,025	99,211	99,299	99,258	99,267	1,549																																																
2001 customers change	(62)	17	110	292	180	338	123	309	186	88	(41)	9	1,549																																																
2000 customers	93,898	93,938	93,480	94,361	94,325	94,366	95,127	95,831	95,186	95,773	95,729	97,718	1,651																																																
3 Year Average Change (2005-2007)	(155)	40	(458)	881	(36)	41	761	704	(645)	587	(44)	(25)	1,651																																																
ratio/month	93,754	93,860	93,956	94,291	94,575	94,773	95,143	95,486	95,537	95,809	94,018	94,053	559																																																
total residential customers:	260	106	96	335	284	198	370	343	51	272	(1,791)	35	559																																																
2009 customers used	90,101	90,106	90,208	90,423	90,645	90,809	91,007	92,715	92,721	93,247	93,548	93,494	3,587																																																
customers added	194	5	102	215	222	164	198	1,708	6	526	301	(54)	3,587																																																
5/8*	106	97	275	198	262	175	84	460	292	72	(34)	(56)	1,931																																																
1*	0.0548938	0.0502330	0.1424133	0.1025375	0.1356810	0.0906266	0.0435008	0.2382185	0.1512170	0.0372864	(0.0176075)	(0.0290005)	0.9999999																																																

total residential customers:

2008 Forecasted	106,086	106,072	106,293	106,292	106,529	106,581	106,814	107,224	107,336	107,434	107,508	107,536
2009 additions (3 Year Average)	106	97	275	198	262	175	84	460	292	72	(34)	(56)
2009 customers used	107,642	107,739	108,014	108,212	108,474	108,649	108,733	109,193	109,485	109,557	109,523	109,467
customers added	106	97	275	198	262	175	84	460	292	72	(34)	(56)
5/8*	104	95	271	195	258	172	83	453	287	71	(33)	(55)
1*	2	2	4	3	4	3	1	7	5	1	(1)	(1)

1.931
98.3974%
1.6026%

meters: from bill analysis - 6 Months Ended January 2007
regular:

5/8" actual # billed	104	95	271	195	258	172	106,641	107,094	107,381	107,452	107,419	107,364	639,848
2009 additions (3 Year Average)	107,468	107,563	107,834	108,029	108,287	108,459	108,542	108,995	109,282	109,353	109,320	109,265	1,901
regular 5/8" A.													1,302,397
1" actual # billed	2	2	4	3	4	3	1,737	1,744	1,749	1,750	1,749	1,748	10,421
2009 additions (3 Year Average)	1,750	1,752	1,756	1,759	1,763	1,766	1,767	1,774	1,779	1,780	1,779	1,778	30
regular 1" B.													21,203
1.5" actual # billed							14	14	14	14	14	14	83
2009 additions (3 Year Average)													
regular 1.5" C.													168
2" actual # billed							85	85	85	85	85	85	512
2009 additions (3 Year Average)													
regular 2" D.													1,020
final bills from 1001: (Route 9000)													
partials:													
5/8" A.	0	0	0	0	0	0	0	0	0	0	0	0	0
1" B.	0	0	0	0	0	0	0	0	0	0	0	0	0
finals:													
5/8" A.	0	0	0	0	0	0	0	0	0	0	0	0	0
1" B.	0	0	0	0	0	0	0	0	0	0	0	0	0
Total billing units:													
5/8" A.	107,468	107,563	107,834	108,029	108,287	108,459	108,542	108,995	109,282	109,353	109,320	109,265	1,302,397
1" B.	1,750	1,752	1,756	1,759	1,763	1,766	1,767	1,774	1,779	1,780	1,779	1,778	21,203
1.5" C.	14	14	14	14	14	14	14	14	14	14	14	14	168
2" D.	85	85	85	85	85	85	85	85	85	85	85	85	1,020
	109,317	109,414	109,689	109,887	110,149	110,324	110,408	110,868	111,160	111,232	111,198	111,142	1,324,788
service charge revenue:													
rate: 5/8" (rates effective 12/1/07)													
1"	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	
1.5"	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	
2"	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	
	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	
revenue: 5/8"	854,371	855,126	857,280	858,831	860,882	862,249	862,909	866,510	868,792	869,356	869,094	868,657	10,354,057
1"	34,808	34,847	34,927	34,987	35,066	35,126	35,146	35,285	35,384	35,404	35,384	35,364	421,728
1.5"	557	557	557	557	557	557	557	557	557	557	557	557	6,684
2"	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	64,908
Total service charge revenue	895,145	895,939	898,173	899,784	901,914	903,341	904,021	907,761	910,142	910,726	910,444	909,987	10,847,377

system delivery

2000	1,095,381	1,028,446	1,079,673	1,060,556	1,486,529	1,410,648	1,404,194	1,242,050	1,249,884	1,097,421	1,130,798	14,575,669
2001	1,163,435	1,014,829	1,086,696	1,230,678	1,392,488	1,457,170	1,424,463	1,334,694	1,215,780	1,110,732	1,091,827	14,922,091
2002	1,148,822	989,000	1,092,523	1,134,000	1,469,147	1,692,981	1,799,880	1,597,637	1,328,036	1,178,924	1,159,854	15,814,094
2003	900,004	1,119,566	1,357,399	1,082,323	1,135,258	1,402,417	1,283,163	1,618,468	1,175,681	1,084,855	784,742	14,373,136
2004	1,781,960	1,073,661	1,028,822	1,172,582	941,914	1,421,491	1,255,040	1,527,330	1,189,190	1,085,117	760,086	14,931,209
2005	1,558,390	1,063,974	1,254,851	1,054,052	1,146,426	1,762,623	1,670,543	1,768,153	1,302,517	1,156,632	826,633	16,068,331
2006	1,601,108	1,041,032	1,297,286	1,073,535	1,414,722	1,655,747	1,503,277	1,673,104	1,251,060	1,433,725	1,081,204	16,393,304
2007	1,208,268	1,213,758	1,190,819	1,111,218	1,513,432	1,568,559	1,698,040	1,491,280	1,348,423	1,092,262	1,202,355	16,015,073
8 year average (most recent)	1,307,171	1,068,033	1,173,509	1,114,868	1,257,202	1,558,898	1,504,825	1,531,590	1,257,571	1,154,959	1,004,687	15,386,614

Note: refer to N:\apps\coeman\98budget\pumpmode for allocation of delivery to month of sale

sold in current month	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361
	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639

current month sales	471,889	385,560	423,637	402,467	453,850	525,364	543,242	552,904	453,983	416,940	362,692	5,554,568
sales in following month	641,995	835,282	682,473	749,872	712,401	803,352	929,937	961,583	978,686	803,588	738,019	9,832,046
total	1,113,884	1,220,842	1,106,110	1,152,339	1,166,251	1,365,392	1,473,179	1,514,487	1,432,669	1,220,528	1,100,711	15,386,614

% spread by month	0.07239	0.07934	0.07189	0.07489	0.07580	0.08874	0.09574	0.09843	0.09311	0.07932	0.07154	1.0000
budgeted sales spread by month - 2009	463,728	508,250	460,525	479,743	485,573	568,466	613,308	630,540	596,460	508,122	458,283	6,405,908

budgeted sales respread at bottom	454,663	407,297	491,880	409,563	452,249	657,427	673,184	612,244	648,702	494,155	458,103	6,405,917
rate (rates effective 12/01/07)	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706

Volumetric revenue	\$ 1,417,212	\$ 1,269,569	\$ 1,533,219	\$ 1,276,632	\$ 1,409,687	\$ 2,049,239	\$ 2,098,355	\$ 2,015,023	\$ 1,908,401	\$ 2,022,043	\$ 1,540,311	\$ 19,967,626
Spread hidden leak sales - 2007	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

hidden leak rate (25% of regular rate)	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706	3.11706
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hidden leak revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												6,293,575

SBP

Plan Total sales - 2009	463,728	508,250	460,525	479,743	485,573	568,466	632,910	613,308	630,540	596,460	508,122	458,283	6,405,908
System Delivery Based Comparison	463,724	508,245	460,521	479,738	485,568	568,460	632,904	613,302	630,534	596,454	508,117	458,279	6,405,846
Difference	4	5	4	5	5	6	6	6	6	6	5	4	62

Actual 2001 Sales ("Normal Year"?)	469,740	429,325	385,639	424,477	524,744	550,667	589,634	535,828	557,020	512,877	491,246	444,431	5,915,628
Allocation Percentage Used	7.239%	7.934%	7.189%	7.489%	7.580%	8.874%	9.880%	9.574%	9.843%	9.311%	7.932%	7.154%	100.000%

Total revenue	\$ 2,312,357	\$ 2,165,908	\$ 2,431,392	\$ 2,176,416	\$ 2,311,601	\$ 2,952,580	\$ 3,002,376	\$ 2,922,784	\$ 2,818,543	\$ 2,932,769	\$ 2,450,755	\$ 2,337,922	\$ 30,815,003
ALLOCATION METHOD TWO													
3 Year Average Mo X	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
2004	715,693	419,238	479,734	415,281	270,486	603,026	464,166	407,531	650,757	483,056	415,637	307,660	5,632,265
2005	407,845	291,279	358,301	306,468	284,080	430,033	363,815	428,769	555,814	379,263	363,294	217,356	4,386,317
2006	612,630	440,283	533,832	345,521	638,999	555,731	553,576	599,895	700,001	461,531	524,092	425,633	6,391,724
2007	479,722	444,527	492,601	441,939	473,531	733,440	676,877	639,376	682,022	605,362	546,436	452,024	6,667,857
3 Year Average	500,066	392,030	461,578	364,643	465,537	573,068	531,423	556,013	645,946	482,052	477,941	365,004	5,815,301
Ratio	0.086	0.067	0.079	0.063	0.080	0.099	0.091	0.096	0.111	0.083	0.082	0.063	1.000
Average Daily Usage per Bill - 2009 ABP	0.14136	0.14114	0.13855	0.13605	0.15348	0.17339	0.19376	0.19974	0.19238	0.17691	0.15130	0.13631	0.16137

PROJECTED SALES RESPREAD BASED ON BILLED DAYS:													
Water Sales - 2007 Actual	479,722	444,527	492,601	441,939	473,531	733,440	676,877	639,376	682,022	605,362	546,436	452,024	6,667,857
Billed Days - Res. - 2007 Actual	3,355,416	3,137,871	3,195,731	3,338,308	3,355,416	3,465,450	3,230,011	3,190,595	3,486,996	3,020,508	3,462,720	3,191,125	39,430,147
Sales Per Billed Day - 2007	0.14297	0.14167	0.15414	0.13238	0.14112	0.21164	0.20956	0.20039	0.19559	0.20042	0.15781	0.14165	

Water Sales - Projected (2009)													
Sales Per BD(2007) * Billed Days (2009)	477,076	427,375	516,128	429,753	474,543	689,835	706,369	678,317	642,425	680,680	518,515	480,686	6,721,702
Billed Days - Projected (2009)	3,336,899	3,016,693	3,348,437	3,246,358	3,362,692	3,259,473	3,370,722	3,384,985	3,284,551	3,396,269	3,285,691	3,393,478	39,686,248
Water Sales - Projected (2008)	454,663	407,297	491,880	409,563	452,249	657,427	673,184	646,450	612,244	648,702	494,155	458,103	6,405,917
Original Spread From Above	463,728	508,250	460,525	479,743	485,573	568,466	632,910	613,308	630,540	596,460	508,122	458,283	6,405,908
Difference	(9,065)	(100,953)	31,355	(70,180)	(33,324)	88,961	40,274	33,142	(18,296)	52,242	(13,967)	(180)	9

Respread of sales for volumetric revenue calculation													
Respread of sales from above	454,663	407,297	491,880	409,563	452,249	657,427	673,184	646,450	612,244	648,702	494,155	458,103	6,405,917
Less: Hidden Leak Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Before Hidden Leak Sales	454,663	407,297	491,880	409,563	452,249	657,427	673,184	646,450	612,244	648,702	494,155	458,103	6,405,917

Kentucky-American Water Company
2008 Annual Business Plan

Commercial Sales & Customers:	2008 Actual		2008 Actual		2008 Actual		2008 Actual		2008 Plan		2008 Plan		2008 Plan		2008 Plan	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	TOTAL	TOTAL	TOTAL
2008 customers - forecasted change	8,586 (186)	8,579 (7)	8,574 (5)	8,739 165	8,749 10	8,747 (2)	8,741 (6)	8,778 37	8,787 9	8,796 9	8,800 4	8,802 2				30
2007 customers change	8,592	8,594	8,597	8,640	8,695	8,714	8,734	8,748	8,757	8,766	8,770	8,772				180
2006 customers change	8,270	8,347	8,404	8,473	8,481	8,515	8,541	8,560	8,590	8,590	8,592	8,592				154
2005 customers change (2)	8,217	8,232	8,230	8,264	8,285	8,326	8,333	8,339	8,329	8,313	8,315	8,309				93
2004 customers change	8,245	8,234	8,211	8,233	8,235	8,229	8,248	8,229	8,234	8,230	8,210	8,216				(85)
2003 customers change	8,057	8,070	8,075	8,096	8,103	8,142	8,194	8,231	8,235	8,263	8,260	8,301				228
2002 customers change (1)	8,055	8,031	8,032	8,065	8,101	8,109	8,129	8,132	8,134	8,114	8,083	8,073				20
2001 customers change	7,800	7,783	7,917	7,940	7,962	7,946	7,973	8,019	8,016	8,066	8,058	8,053				246
2000 customers change	7,726	7,724	7,750	7,742	7,764	7,769	7,772	7,801	7,808	7,810	7,803	7,807				92
1999 customers	7,647	7,649	7,630	7,642	7,681	7,685	7,680	7,670	7,707	7,725	7,718	7,715				
6 year avg. change (growth)	(18)	(1)	(2)	37	22	23	24	10	7	(1)	(8)	6				99
ratio/month	(0.18182)	(0.01010)	(0.02020)	0.37374	0.22222	0.23232	0.24242	0.10101	0.07071	(0.01010)	(0.08081)	0.06061				1.00000
total commercial customers:																
2008 Forecasted	8,586	8,579	8,574	8,739	8,749	8,747	8,741	8,778	8,787	8,796	8,800	8,802				99
2009 additions (6 Year Average)	(18)	(1)	(2)	37	22	23	24	10	7	(1)	(8)	6				99
2009 customers used	8,784	8,783	8,781	8,818	8,840	8,863	8,887	8,897	8,904	8,903	8,895	8,901				
customers added	(18)	(1)	(2)	37	22	23	24	10	7	(1)	(8)	6				99
5/8*	(12)	(1)	(1)	25	15	16	16	7	5	(1)	(5)	4				0.676614
1*	(6)	0	(1)	12	7	7	8	3	2	0	(3)	2				0.323386

(1) subtract 15 customers for BWA acquisition
(2) subtract 50 customers for Tri-Village acquisition

Total billing units:													
5/8"	4,718	4,717	4,716	4,741	4,756	4,772	4,788	4,795	4,800	4,799	4,794	4,798	57,194
1"	2,254	2,254	2,253	2,265	2,272	2,279	2,287	2,290	2,292	2,292	2,289	2,291	27,318
1.5"	172	172	172	172	172	172	172	172	172	172	172	172	2,064
2"	1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,739	20,868
3"	6	6	6	6	6	6	6	6	6	6	6	6	72
4"	28	28	28	28	28	28	28	28	28	28	28	28	336
6"	15	15	15	15	15	15	15	15	15	15	15	15	180
8"	9	9	9	9	9	9	9	9	9	9	9	9	108
Total Bills	8,941	8,940	8,938	8,975	8,997	9,020	9,044	9,054	9,061	9,060	9,052	9,058	108,140

service charge revenue:													
rate: 5/8" (rates effective 12/1/07)													
1"	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95
1.5"	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89
2"	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77
3"	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64
4"	119.32	119.32	119.32	119.32	119.32	119.32	119.32	119.32	119.32	119.32	119.32	119.32	119.32
6"	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86
8"	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73
revenue: 5/8"	636.36	636.36	636.36	636.36	636.36	636.36	636.36	636.36	636.36	636.36	636.36	636.36	636.36
1"	37,508	37,500	37,492	37,691	37,810	37,937	38,065	38,120	38,160	38,152	38,112	38,144	454,691
1.5"	44,832	44,832	44,812	45,051	45,190	45,329	45,488	45,548	45,588	45,588	45,528	45,568	543,354
2"	6,840	6,840	6,840	6,840	6,840	6,840	6,840	6,840	6,840	6,840	6,840	6,840	82,080
3"	110,670	110,670	110,670	110,670	110,670	110,670	110,670	110,670	110,670	110,670	110,670	110,670	1,328,040
4"	716	716	716	716	716	716	716	716	716	716	716	716	8,592
6"	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	5,568	66,816
8"	5,966	5,966	5,966	5,966	5,966	5,966	5,966	5,966	5,966	5,966	5,966	5,966	71,592
revenue: 5/8"	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	68,724
Total service charge revenue	217,827	217,819	217,791	218,229	218,487	218,753	219,040	219,155	219,235	219,227	219,127	219,199	2,623,889

Total sales 2007 (1000 gallons) -	290,953	301,100	316,957	307,587	319,140	408,457	421,140	441,744	440,711	405,172	372,236	285,844	4,311,041
2008 Budgeted customers	8,586	8,579	8,574	8,739	8,749	8,747	8,741	8,778	8,787	8,796	8,800	8,802	8,723
sales per customer													494,215
2009 Forecasted Customers	8,784	8,783	8,781	8,818	8,840	8,863	8,887	8,897	8,904	8,903	8,895	8,901	8,855
budgeted sales - 2009	306,881	285,183	322,276	316,821	352,432	394,956	433,957	466,511	435,758	414,304	344,116	308,637	4,381,832
budgeted hidden leaks system delivery													502,3308
1998	1,092,094	1,000,698	1,105,847	1,096,910	1,238,689	1,204,451	1,296,400	1,545,280	1,675,990	1,301,454	1,125,580	1,115,504	14,798,897
1999	1,159,814	985,499	1,092,574	1,098,350	1,389,222	1,459,530	1,606,612	1,521,890	1,356,086	1,229,283	1,093,150	1,075,359	15,077,369
2000	1,095,381	1,028,446	1,079,673	1,060,556	1,290,089	1,486,529	1,410,648	1,404,194	1,242,050	1,249,884	1,097,421	1,130,798	14,575,669
2001	1,163,435	1,014,829	1,086,696	1,230,678	1,392,488	1,399,299	1,457,170	1,424,463	1,334,694	1,215,780	1,110,732	1,091,827	14,922,091
2002	1,148,822	989,000	1,092,523	1,134,000	1,223,290	1,469,147	1,692,981	1,799,880	1,597,637	1,328,036	1,178,924	1,159,854	15,814,094
2003	900,004	1,119,566	1,357,399	1,082,323	1,135,258	1,429,260	1,402,417	1,283,163	1,618,468	1,175,681	1,084,855	784,742	14,373,136
2004	1,781,960	1,073,661	1,028,822	1,172,582	941,914	1,694,016	1,421,491	1,255,040	1,527,330	1,189,190	1,085,117	760,086	14,931,209
2005	1,558,390	1,063,974	1,254,851	1,054,052	1,146,426	1,762,623	1,503,537	1,670,543	1,768,153	1,302,517	1,156,632	826,633	16,068,331
2006	1,601,108	1,041,032	1,297,286	1,073,535	1,414,722	1,655,747	1,367,504	1,503,277	1,673,104	1,251,060	1,433,725	1,081,204	16,393,304
2007	1,208,268	1,213,758	1,190,819	1,111,218	1,513,432	1,558,559	1,386,659	1,698,040	1,491,280	1,348,423	1,092,262	1,202,355	16,015,073
7 year average	1,337,427	1,073,689	1,186,914	1,122,627	1,252,504	1,566,950	1,461,680	1,519,201	1,572,952	1,258,670	1,163,178	986,672	15,502,464
sold in current month	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361	0.361
sold in next month	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639	0.639
current month sales	105,034	108,697	114,421	111,039	115,210	147,453	152,032	159,470	159,097	146,267	134,377	103,190	1,556,287
sales in following month	185,919	192,403	202,536	196,548	203,930	261,004	269,108	282,274	281,614	258,905	237,859	182,654	2,754,754
total	290,953	301,100	316,957	307,587	319,140	408,457	421,140	441,744	440,711	405,172	372,236	285,844	4,311,041
% spread by month	0.067490	0.069844	0.073522	0.071349	0.074029	0.094747	0.097689	0.102468	0.102228	0.093985	0.086345	0.066305	1.000001

NOTE: THE ABOVE IS FOR COMPARISON

2007 Sales	290,953	301,100	316,957	307,587	319,140	408,457	421,140	441,744	440,711	405,172	372,236	285,844	4,311,041
% spread by month	0.06749	0.06984	0.07352	0.07135	0.07403	0.09475	0.09769	0.10247	0.10223	0.09399	0.08635	0.06631	1.00000
NOTE: THE ABOVE WAS USED TO SPREAD SALES													
Budgeted sales spread by month - 2009	295,730	306,045	322,161	312,639	324,383	415,165	428,057	448,998	447,946	411,826	378,349	290,537	4,381,836
Respread of sales from below	298,063	276,549	349,840	302,235	329,221	388,411	438,180	466,194	410,997	461,276	353,068	307,815	4,381,849
rate (rates effective 12/01/07)	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069
Volumetric revenue	\$ 849,685	\$ 788,355	\$ 997,285	\$ 861,578	\$ 938,507	\$ 1,107,239	\$ 1,249,115	\$ 1,328,975	\$ 1,171,625	\$ 1,314,955	\$ 1,006,487	\$ 877,485	\$ 12,491,291
Spread 1998 hidden leak sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
hidden leak rate	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069	2.85069
hidden leak revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total sales	295,730	306,045	322,161	312,639	324,383	415,165	428,057	448,998	447,946	411,826	378,349	290,537	4,381,836

Total revenue	\$ 1,067,512	\$ 1,006,174	\$ 1,215,076	\$ 1,079,807	\$ 1,156,994	\$ 1,325,992	\$ 1,468,155	\$ 1,548,130	\$ 1,390,860	\$ 1,534,182	\$ 1,225,614	\$ 1,096,684	\$ 15,115,180
													\$ 12,388,694
													\$ 2,726,486

Average Daily Usage per Bill - 2009 ABP	1.12698	1.15964	1.18392	1.19763	1.28606	1.48541	1.57518	1.69144	1.63132	1.50114	1.28955	1.11853	1.35547
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PROJECTED SALES RESPREAD BASED ON BILLED DAYS:

Water Sales - 2007 Actual	290,953	301,100	316,957	307,587	319,140	408,457	421,140	441,744	440,711	405,172	372,236	285,844	4,311,041
Billed Days - Res. - 2007 Actual	265,137	267,153	246,021	268,626	265,137	279,087	264,136	260,811	285,876	241,832	280,803	255,613	3,180,232
Sales Per Billed Day - 2007	1.097	1.127	1.288	1.145	1.204	1.464	1.594	1.694	1.542	1.675	1.326	1.118	

Water Sales - Projected (2007)	298,063	276,549	349,840	302,235	329,221	388,411	438,180	466,194	410,997	461,276	353,068	307,815	4,381,849
Sales Per BD(2006) * Billed Days (2007)	298,717	277,156	350,608	302,898	329,944	389,263	439,142	467,217	411,899	462,288	353,843	308,491	4,391,466
Billed Days - Projected (2007)	272,304	245,924	272,211	264,540	274,040	265,890	275,497	275,807	267,120	275,993	266,850	275,931	3,232,107
Original Spread From Above	306,881	285,183	322,276	316,821	352,432	394,956	433,957	466,511	435,758	414,304	344,116	308,637	4,381,832
Difference	(8,818)	(8,634)	27,564	(14,586)	(23,211)	(6,545)	4,223	(317)	(24,761)	46,972	8,952	(822)	17

Respread of sales for volumetric revenue calculation

Respread of sales from above	298,063	276,549	349,840	302,235	329,221	388,411	438,180	466,194	410,997	461,276	353,068	307,815	4,381,849
Less: Hidden Leak Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Before Hidden Leak Sales	298,063	276,549	349,840	302,235	329,221	388,411	438,180	466,194	410,997	461,276	353,068	307,815	4,381,849

Water Sales - Projected (2009)		42,760	50,042	48,063	48,989	59,763	40,993	56,655	64,064	83,963	69,215	60,398	58,099	683,004
volumetric revenue		97,729	114,372	109,849	111,965	136,590	93,690	129,486	146,420	191,899	158,192	138,041	132,786	1,561,019
service charge: 5/8" eff. 12/01/07		7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	7.95	
1"		19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	19.89	
1.5"		39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	
2"		63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	
4"		198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	
6"		397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	
Source for meters: January 2007 bill analysis														
number of meters: 5/8"		2	2	2	2	2	2	2	2	2	2	2	2	24
1"		2	2	2	2	2	2	2	2	2	2	2	2	24
1.5"		1	1	1	1	1	1	1	1	1	1	1	1	12
2"		24	24	24	24	24	24	24	24	24	24	24	24	288
4"		12	12	12	12	12	12	12	12	12	12	12	12	144
6"		3	3	3	3	3	3	3	3	3	3	3	3	36
svc. charge rev.: 5/8"														
1"		16	16	16	16	16	16	16	16	16	16	16	16	192
1.5"		40	40	40	40	40	40	40	40	40	40	40	40	480
2"		40	40	40	40	40	40	40	40	40	40	40	40	480
4"		1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	1,527	18,324
6"		2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	2,386	28,632
Total service charge rev.		1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	1,193	14,316
		5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	5,202	62,424
Total Industrial Revenue		102,931	119,574	115,051	117,167	141,792	98,892	134,688	151,622	197,101	163,394	143,243	137,988	1,623,443

Kentucky-American Water Company

2008 Annual Business Plan

Total Company - Statewide

Other Water Utility Sales & Revenues:	2009 Plan												TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Spears - (2 accts)	3,900	3,542	3,025	2,142	2,410	2,545	3,066	2,333	562	7,427	2,795	2,934	36,681
JSE - (2 accts)	19,797	24,407	24,360	23,509	24,177	28,329	38,239	36,158	58,617	42,318	38,341	21,566	379,818
Midway	6,032	6,054	5,594	5,542	5,829	7,136	5,886	6,720	8,423	8,423	8,423	9,250	83,312
Versailles	0	4	0	0	0	0	0	0	395	0	0	0	399
N. Middletown	7,263	8,814	7,659	7,704	7,017	8,382	9,852	10,330	13,679	10,758	11,507	7,686	110,651
East Clark Water	15	13	11	16	15	87	3	28	26	17	15	12	258
GMWSS	0	0	0	0	0	0	0	0	1	913	1,034	301	2,249
Harrison County	3,894	3,696	3,750	2,994	3,234	3,798	3,684	3,944	4,954	3,071	4,082	2,429	43,530
Total	40,901	46,530	44,399	41,907	42,682	50,277	60,730	59,513	86,657	72,927	66,197	44,178	656,898
Convert to 1000 gals. times .75	30,676	34,898	33,299	31,430	32,012	37,708	45,548	44,635	64,993	54,695	49,648	33,134	492,676
1997	20,478	23,793	21,007	21,636	23,490	22,655	30,322	39,098	30,371	26,455	23,142	20,730	303,176
1998	28,538	24,093	22,511	27,176	23,392	28,857	31,044	58,101	73,034	18,815	31,388	27,599	394,544
1999	31,670	28,245	24,317	25,073	44,837	37,995	56,015	75,047	70,652	64,457	42,767	38,220	539,294
2000	42,232	36,637	31,684	34,091	32,656	43,415	54,199	43,362	54,711	47,297	47,127	39,744	507,153
2001	50,004	42,055	39,160	32,681	36,889	41,396	40,435	47,462	38,544	43,586	35,451	38,226	485,887
2002	35,318	39,365	28,504	32,439	34,061	40,719	31,592	73,652	55,855	46,175	32,104	30,756	480,540
2003	31,858	30,011	38,961	28,475	32,682	40,719	62,240	46,777	37,677	32,662	32,773	27,275	401,401
2004	29,709	24,532	32,680	29,143	29,660	32,394	33,372	36,371	34,827	49,493	34,360	31,842	398,383
2005	36,147	29,357	25,959	28,818	24,748	34,223	58,603	52,062	59,178	44,004	32,480	30,037	455,616
2006	32,200	25,293	24,071	28,069	26,669	38,344	38,265	41,373	46,685	30,432	28,792	28,721	388,914
2007	27,781	31,968	24,380	29,464	50,571	70,930	54,819	65,783	83,018	67,451	59,650	46,339	612,154
3 year average	32,043	28,873	24,803	28,784	33,996	47,832	50,562	53,073	62,960	47,296	40,307	35,032	485,561
Projected (2009) Water Sales	30,676	34,898	33,299	31,430	32,012	37,708	45,548	44,635	64,993	54,695	49,648	33,134	492,676
Difference Between Forecast & Average	(1,367)	6,025	8,496	2,646	(1,984)	(10,124)	(5,014)	(8,438)	2,033	7,399	9,341	(1,898)	7,115

Kentucky-American Water Company
2008 Annual Business Plan
Total Company - Statewide

Other Water Utility Sales & Revenues:	2009 Plan		2009 Plan		2009 Plan		2009 Plan		2009 Plan		2009 Plan		2009 Plan		2009 Plan		2009 Plan		TOTAL
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	
Volumetric rate (eff. 12/01/07)	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381	2,68381
Volumetric revenue	82,329	93,660	89,368	84,352	85,914	101,201	122,242	119,792	174,429	146,791	133,246	88,925	1,322,249						
1.5"	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77	39.77
2"	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64	63.64
4"	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86	198.86
6"	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73	397.73
number of meters: 1.5"	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
2"	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
4"	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
6"	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Source of meters: January 2008 bill analysis																			
1.5"	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	119	1,428
2"	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	445	5,340
4"	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	1,392	16,704
6"	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	19,092
Total svc. charge rev.	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	3,547	42,564
Total OWU Revenue	\$85,876	\$97,207	\$92,915	\$87,899	\$89,461	\$104,748	\$125,789	\$123,339	\$177,976	\$150,338	\$136,793	\$92,472	\$1,364,813						

Kentucky American Water
Comparison of Average Customer Bills by Class by District Per the Base Year

	<u>Average Usage</u>	<u>Bill at Proposed Rates</u>	<u>Bill at Present Rates</u>	<u>Difference</u>	<u>Percent Difference</u>
<u>Residential</u>					
KAWC	6.41	29.96	22.94	7.02	30.60%
<u>Commercial</u>					
KAWC	51.99	177.37	131.05	46.32	35.35%
<u>Industrial</u>					
KAWC	1,744.75	4,359.90	3,118.03	1,241.87	39.83%
<u>Other Public Authority</u>					
KAWC	238.22	739.63	538.89	200.74	37.25%
<u>Other Water Utility</u>					
KAWC	2,630.65	7,476.71	5,358.77	2,117.94	39.52%

KENTUCKY-AMERICAN WATER COMPANY
BILL ANALYSIS
BASE PERIOD ENDING 1/31/09

	ACTUAL FOR THE 6 MONTHS ENDED 7/08				FORECASTED FOR THE 6 MONTHS ENDED 1/09									
	REGULAR BILLS		FINAL BILLS		REGULAR BILLS		FINAL BILLS							
	Full	Partial	Full	Partial	Full	Partial	Full	Partial						
RESIDENTIAL:														
CUSTOMER CHARGE:														
5/8" MONTHLY	639,848				639,848	644,178				644,178	1,284,026			
5/8" QUARTERLY					0					0	0			
3/4" MONTHLY	6				6	6				6	12			
3/4" QUARTERLY					0					0	0			
1" MONTHLY	10,421				10,421	10,490				10,490	20,911			
1" QUARTERLY					0					0	0			
1 1/2" MONTHLY	83				83	84				84	167			
1 1/2" QUARTERLY					0					0	0			
2" MONTHLY	512				512	510				510	1,022			
2" QUARTERLY					0					0	0			
3" MONTHLY					0					0	0			
3" QUARTERLY					0					0	0			
4" MONTHLY					0					0	0			
4" QUARTERLY					0					0	0			
6" MONTHLY	12				12	12				12	24			
6" QUARTERLY					0					0	0			
8" MONTHLY					0					0	0			
8" QUARTERLY					0					0	0			
					650,882				0	655,280	1,306,162			
BLOCK CONSUMPTION:														
MONTHLY ACCOUNTS:														
ALL USAGE (CCF)	4,070,475				4,070,475	4,366,507				4,366,507	8,436,982			
					0	0				0	0			
					0	0				0	0			
QUARTERLY ACCOUNTS:														
ALL USAGE (CCF)														
CREDIT ADJUSTMENTS														
ADDITIONAL/LOCAL BILLINGS	(64,840)				(64,840)	0				0	(64,840)			
TOTAL USAGE CCF	4,005,635				4,005,635	4,366,507				4,366,507	8,372,142			
TOTAL USAGE GAL	0				0	0				0	0			

(For detail on forecasted for 6 months ended 6/00 see additional workpapers.)

KENTUCKY-AMERICAN WATER COMPANY
BILL ANALYSIS
BASE PERIOD ENDING 1/31/09

	ACTUAL FOR THE 6 MONTHS ENDED 7/08				FORECASTED FOR THE 6 MONTHS ENDED 1/09									
	REGULAR BILLS		FINAL BILLS		REGULAR BILLS		FINAL BILLS							
	Full	Partial	Full	Partial	Full	Partial	Full	Partial						
COMMERCIAL														
CUSTOMER CHARGE:														
5/8" MONTHLY	28,319				28,319			28,364				28,364		56,683
5/8" QUARTERLY					0			0				0		0
3/4" MONTHLY					0			0				0		0
3/4" QUARTERLY					0			0				0		0
1" MONTHLY	13,535				13,535			13,553				13,553		27,088
1" QUARTERLY					0			0				0		0
1 1/2" MONTHLY	1,032				1,032			1,032				1,032		2,064
1 1/2" QUARTERLY					0			0				0		0
2" MONTHLY	10,436				10,436			10,434				10,434		20,870
2" QUARTERLY					0			0				0		0
3" MONTHLY	36				36			36				36		72
3" QUARTERLY					0			0				0		0
4" MONTHLY	168				168			168				168		336
4" QUARTERLY					0			0				0		0
6" MONTHLY	91				91			90				90		181
6" QUARTERLY					0			0				0		0
8" MONTHLY	54				54			54				54		108
8" QUARTERLY					0			0				0		0
					53,671			53,731				53,731		107,402
BLOCK CONSUMPTION:														
MONTHLY ACCOUNTS:														
ALL USAGE (CCF)	2,614,341				2,614,341			3,034,943				3,034,943		5,649,284
ALL USAGE (CCF) Hidden Leak					0			0				0		0
QUARTERLY ACCOUNTS:														
ALL USAGE (CCF)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CREDIT ADJUSTMENTS														
ADDITIONAL/LOCAL BILLINGS	(65,219)				(65,219)			0				0		(65,219)
TOTAL USAGE CCF	2,549,122	0	0	0	2,549,122	0	0	3,034,943	0	0	0	3,034,943	0	5,584,065
TOTAL USAGE GAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(For detail on forecasted for 6 months ended 6/00 see additional workpapers.)

KENTUCKY-AMERICAN WATER COMPANY
BILL ANALYSIS
BASE PERIOD ENDING 1/31/09

	ACTUAL FOR THE 6 MONTHS ENDED 7/08				FORECASTED FOR THE 6 MONTHS ENDED 1/09									
	REGULAR BILLS		FINAL BILLS		REGULAR BILLS		FINAL BILLS							
	Full	Partial	Full	Partial	Full	Partial	Full	Partial						
	Subtotal		Subtotal		Subtotal		Subtotal							
INDUSTRIAL														
CUSTOMER CHARGE:														
5/8" MONTHLY	12				12				12				12	24
5/8" QUARTERLY														0
3/4" MONTHLY														0
3/4" QUARTERLY														0
1" MONTHLY	12				12				12				12	24
1" QUARTERLY														0
1 1/2" MONTHLY	6				6				6				6	12
1 1/2" QUARTERLY														0
2" MONTHLY	143				143				144				144	287
2" QUARTERLY														0
3" MONTHLY														0
3" QUARTERLY														0
4" MONTHLY	72				72				72				72	144
4" QUARTERLY														0
6" MONTHLY	18				18				18				18	36
6" QUARTERLY														0
8" MONTHLY														0
8" QUARTERLY														0
					263								264	527

BLOCK CONSUMPTION:														
MONTHLY ACCOUNTS:	404,642				404,642				504,666				504,666	909,308
ALL USAGE (CCF)														

QUARTERLY ACCOUNTS:														
ALL USAGE (CCF)													0	0

CREDIT ADJUSTMENTS	10,173				10,173				0				0	10,173
ADDITIONAL/LOCAL BILLINGS														0
TOTAL USAGE CCF	414,815				414,815				504,666				504,666	919,481
TOTAL USAGE GAL	0				0				0				0	0

(For detail on forecasted for 6 months ended 5/97 see additional workpapers.)

KENTUCKY-AMERICAN WATER COMPANY
BILL ANALYSIS
BASE PERIOD ENDING 1/31/09

	ACTUAL FOR THE 6 MONTHS ENDED 1/04				FORECASTED FOR THE 6 MONTHS ENDED 1/09				
	REGULAR BILLS		FINAL BILLS		REGULAR BILLS		FINAL BILLS		
	Full	Partial	Full	Partial	Full	Partial	Full	Partial	
OTHER PUBLIC AUTHORITY									
CUSTOMER CHARGE:									
5/8" MONTHLY	801				798				798
5/8" QUARTERLY					0				0
3/4" MONTHLY					0				0
3/4" QUARTERLY					0				0
1" MONTHLY	1,053				1,056				1,056
1" QUARTERLY					0				0
1 1/2" MONTHLY	162				162				162
1 1/2" QUARTERLY					0				0
2" MONTHLY	2,077				2,076				2,076
2" QUARTERLY					0				0
3" MONTHLY	6				6				6
3" QUARTERLY					0				0
4" MONTHLY	224				222				222
4" QUARTERLY					0				0
6" MONTHLY	54				54				54
6" QUARTERLY					0				0
8" MONTHLY	12				12				12
8" QUARTERLY					0				0
					4,389				4,386
									8,775

BLOCK CONSUMPTION:
MONTHLY ACCOUNTS: 981,899 1,074,651
ALL USAGE (CCF) 981,899 1,074,651 2,056,550

QUARTERLY ACCOUNTS:
ALL USAGE (CCF) 0 0 0

CREDIT ADJUSTMENTS 33,831 0 0 33,831
ADDITIONAL/LOCAL BILLINGS 0 0 0 0
TOTAL USAGE CCF 1,015,730 1,074,651 2,090,381
TOTAL USAGE GAL 0 0 0 0
(For detail on forecasted for 6 months ended 5/97 see additional workpapers.)

KENTUCKY-AMERICAN WATER COMPANY
BILL ANALYSIS
BASE PERIOD ENDING 1/31/09

	ACTUAL FOR THE 6 MONTHS ENDED 7/08				FORECASTED FOR THE 6 MONTHS ENDED 1/09				
	REGULAR BILLS	FINAL BILLS	MASTER A/C'S	Subtotal	REGULAR BILLS	FINAL BILLS	MASTER A/C'S	Subtotal	TOTAL
	Full	Partial	Full	Partial	Full	Partial	Full	Partial	
OTHER WATER UTILITY									
CUSTOMER CHARGE:									
5/8" MONTHLY				0					0
5/8" QUARTERLY				0					0
3/4" MONTHLY				0					0
3/4" QUARTERLY				0					0
1" MONTHLY				0					0
1" QUARTERLY				0					0
1 1/2" MONTHLY	18			18	18			18	36
1 1/2" QUARTERLY				0					0
2" MONTHLY	42			42	42			42	84
2" QUARTERLY				0					0
3" MONTHLY				0					0
3" QUARTERLY				0					0
4" MONTHLY	42			42	42			42	84
4" QUARTERLY				0					0
6" MONTHLY	24			24	24			24	48
6" QUARTERLY				0					0
8" MONTHLY				0					0
8" QUARTERLY				0					0
				126				126	252
BLOCK CONSUMPTION:									
MONTHLY ACCOUNTS:									
ALL USAGE (CCF)	292,550			292,550	370,373			370,373	662,923
QUARTERLY ACCOUNTS:									
ALL USAGE (CCF)				0				0	0

	REGULAR BILLS	FINAL BILLS	MASTER A/C'S	Subtotal	REGULAR BILLS	FINAL BILLS	MASTER A/C'S	Subtotal	TOTAL
	Full	Partial	Full	Partial	Full	Partial	Full	Partial	
CREDIT ADJUSTMENTS	(125)			(125)					0
ADDITIONAL/LOCAL BILLINGS	0			0	0			0	0
TOTAL USAGE CCF	292,425			292,425	370,373			370,373	662,798
TOTAL USAGE GAL	0			0	0			0	0

(For detail on forecasted for 6 months ended 5/97 see additional workpapers.)

KENTUCKY-AMERICAN WATER COMPANY
BILL ANALYSIS
BASE PERIOD ENDING 1/31/09

	ACTUAL FOR THE 6 MONTHS ENDED 11/96				FORECASTED FOR THE 6 MONTHS ENDED 1/09				
	REGULAR BILLS	FINAL BILLS	MASTER A/C'S	Subtotal	REGULAR BILLS	FINAL BILLS	MASTER A/C'S	Subtotal	TOTAL
	Full	Partial	Full	Partial	Full	Partial	Full	Partial	
MISCELLANEOUS									
CUSTOMER CHARGE:									
5/8" MONTHLY				0					0
5/8" QUARTERLY				0					0
3/4" MONTHLY				0					0
3/4" QUARTERLY				0					0
1" MONTHLY				0					0
1" QUARTERLY				0					0
1 1/2" MONTHLY				0					0
1 1/2" QUARTERLY				0					0
2" MONTHLY				0					0
2" QUARTERLY				0					0
3" MONTHLY				0					0
3" QUARTERLY				0					0
4" MONTHLY				0					0
4" QUARTERLY				0					0
6" MONTHLY				0					0
6" QUARTERLY				0					0
8" MONTHLY				0					0
8" QUARTERLY				0					0
BLOCK CONSUMPTION:									
MONTHLY ACCOUNTS:									
ALL USAGE (CCF)	270,466			270,466					270,466
QUARTERLY ACCOUNTS:									
ALL USAGE (CCF)				0					0
CREDIT ADJUSTMENTS									
ADDITIONAL/LOCAL BILLINGS	0			0					0
TOTAL USAGE CCF	270,466			270,466					270,466
TOTAL USAGE GAL	0			0					0

KENTUCKY-AMERICAN WATER COMPANY
BILL ANALYSIS
BASE PERIOD ENDING 1/31/09

	Customer
	<u>Bills</u>
PUBLIC & PRIVATE FIRE SERVICES	
PRIVATE FIRE CHARGE:	
2" CONNECTIONS	43
4" CONNECTIONS	333
6" CONNECTIONS	800
8" CONNECTIONS	265
10" CONNECTIONS	7
12" CONNECTIONS	6
14" CONNECTIONS	1
16" CONNECTIONS	1
PRIVATE FIRE HYDRANT	800
PUBLIC FIRE SERVICE:	
PUBLIC FIRE HYDRANT	7,036
HYDRANT FEE	899

Kentucky American Water Company

Object Sub	BU	JDE Object Description	Aww Acct	F7	F8	F9	F10	F11	F12	Forecast
403102	120205	Other Revenue-Rentis Water Proper	472000	7,835	7,835	7,835	7,835	7,835	7,835	94,020
403103	120205	Other Revenue - Collections for Oth	474100	84,201	84,201	84,201	84,201	84,201	84,201	1,010,412
403104	120205	Other Revenues - NSF Checks	471200	1,799	1,799	1,799	1,799	1,799	1,799	21,588
403105	120205	Other Revenue - App/Initiation Fee	471100	54,629	54,629	54,629	54,629	54,629	54,629	655,548
403107	120205	Other Revenue-Reconnection Fee	471100	42,349	42,349	42,349	42,349	42,349	42,349	508,188
										<u>2,289,756</u>