

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2008-00427
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED: MAY 31, 2010

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

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED _____ REVISED _____
WORKPAPER REFERENCE NO(S): W/P-2 (TOTAL COMPANY)

Line No.	Purpose and Description of Adjustment	Workpaper Reference	Amount
1	Other Revenues-Adjustment D-2		
2	To adjust Activation Fees and reconnection fees for the forecast period.	RECONNECTION FEES/ACTIVATION FEES W/P-2-3	\$1,163,736
3			1,163,735
4			\$1
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7	To adjust Returned Check Charges for the forecasted test period level of bad checks.	OTHER MISC SERV REVENUES W/P-2-3	\$21,588
8			22,950
9			(\$1,362)
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12	To adjust for all other revenues for more current information. This includes an adjustment for billing and collecting for landfill services for the Lexington-Fayette Urban County Government.	OTHER REVENUES W/P-2-3	\$1,104,432
13			1,082,477
14			\$21,955
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22	To reflect AFUDC above the line based on the overall rate of return and qualifying CWIP.	AFUDC-Adjustment D-3 AFUDC ABOVE THE LINE W/P-1-5	\$3,094,804
23	This includes the gross-up of the equity piece of AFUDC per SFAS 109.		0
24			\$3,094,804
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43	The purpose of each adjustment is to reflect an appropriate level of revenue for the forecasted test period.		
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