KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2010-00036 ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

161. Has any other jurisdiction in which American Water operates disallowed a cost allocation for the Customer Call Center and/or the ORCOM software? If yes, please provide the orders relating to that disallowance.

Response:

Please see the attached order of the Indiana Utility Regulatory Commission.

For the electronic version, refer to KAW_R_AGDR1#161_042610.pdf.

ORIGINAL

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA-AMERICAN WATER COMPANY. INC. **AUTHORITY TO INCREASE ITS RATES** AND CHARGES FOR WATER AND SEWER SERVICE, FOR APPROVAL OF SCHEDULES OF RATES AND CHARGES APPLICABLE **FOR** THERETO, AND APPROVAL OF CERTAIN TARIFF CHANGES TO IMPLEMENT A TRACKING MECHANISM FOR PURCHASED POWER COSTS

CAUSE NO. 43187

APPROVED:

OCT 1 0 2007

BY THE COMMISSION:

Gregory D. Server, Commissioner Loraine L. Seyfried, Administrative Law Judge

On December 1, 2006, Indiana-American Water Company, Inc. ("Petitioner") filed its Petition and Notice of Intent to File in Accordance with the Minimum Standard Filing Requirements ("MSFRs"), seeking authority to increase its rates and charges for water and sewer service, approval of new schedules of rates and charges applicable thereto, and approval of tariff changes to implement a tracking mechanism for purchased power costs. Petitioner's notice of its intent to file in accordance with the Indiana Utility Regulatory Commission's ("Commission") rules on MSFRs was given pursuant to 170 IAC 1-5-1 et seq.

Pursuant to notice and as provided in 170 IAC 1-1.1-15, a Prehearing Conference was convened in this cause on January 11, 2007, at 9:30 A.M., EST, in Room E306, Indiana Government Center South, 302 West Washington Street, Indianapolis, Indiana. Proofs of publication of notice of the Prehearing Conference were incorporated into the record and placed in the official files of the Commission. The procedural, scheduling, and other matters determined at the Prehearing Conference were memorialized in the Commission's Prehearing Conference Order approved and issued on January 24, 2007. Petitioner, the Indiana Office of Utility Consumer Counselor ("OUCC"), Town of Schererville, Indiana ("Schererville") and Indiana-American Industrial Group ("Industrial Group") participated in the Prehearing Conference.

Petitions to intervene in this cause were filed on December 22, 2006, by Schererville; on January 9, 2007, by Sullivan-Vigo Rural Water Co.; on January 10, 2007, by the Industrial Group; on February 28, 2006, by Crown Point Municipal Water; on March 5, 2007, by Ramsey Water Company, Inc.; and on March 15, 2007, by the City of West Lafayette. The Presiding Officers granted the petitions to intervene filed by Schererville, Sullivan-Vigo Rural Water Corporation and the Industrial Group at the January 11, 2007 Prehearing Conference. Crown Point Municipal Water's petition to intervene was granted by docket entry on March 12, 2007.



Ramsey Water Company, Inc.'s petition to intervene was granted by docket entry on March 15, 2007. West Lafayette's petition to intervene was granted by the Presiding Officers at the first evidentiary hearing, on March 19, 2007.

Pursuant to notice published as required by law, a public evidentiary hearing commenced on March 19, 2007, at 9:30 a.m. EST, in Conference Center Room No. 32 of the Indiana Government Center South, Indianapolis, Indiana. Proofs of publication of the notice of such hearing were incorporated into the record of this proceeding by reference. During the evidentiary hearing, evidence constituting Indiana-American's case-in-chief was offered and admitted into the record and its witnesses were offered for cross-examination.

On March 20, 2007, the evidentiary hearing was continued to April 19, 2007, for the purpose of conducting a public field hearing in the City of Greenwood, Indiana. On April 19, 2007, the evidentiary hearing was continued to May 14, 2007, for the purpose of conducting a public field hearing in the City of Jeffersonville, Indiana. On May 14, 2007, the evidentiary hearing was continued to May 17, 2007, for the purpose of conducting a public field hearing pursuant to Ind. Code § 8-1-2-61(b) in the City of Gary, Indiana, which is the largest municipality in Petitioner's service area. Pursuant to notice published as required by law, a public evidentiary hearing was commenced on June 5, 2007, for the purpose of conducting a public field hearing in the City of Muncie, Indiana. During these public field hearings, members of the public provided either oral or written testimony, or both, in this Cause.

On June 5, 2007, the evidentiary hearing was continued to July 19, 2007. At this hearing, counsel for Petitioner and the OUCC (collectively the "Settling Parties") indicated that they had reached a settlement in principle and were endeavoring to reduce that settlement to writing. On July 31, 2007, the Settling Parties filed a Stipulation and Settlement Agreement (the "Settlement") with the Commission for approval. Pursuant to the terms of the Settlement, the Settling Parties agreed Petitioner should be authorized to increase its base rates and charges 9.9% across-the board to produce total annual operating revenues of \$157,229,608 and total annual operating revenues from rates subject to increase of \$155,738,483. The increase is calculated to produce total net operating income of \$36,806,402. The Settlement sets forth the agreed upon pro forma adjustments that support the agreed rate increase. The Settling Parties also agreed that, for purposes of the Settlement, Petitioner's cost of common equity is 10%. In the Settlement, Petitioner agreed to withdraw its request for approval of a purchased power tracker and committed to initiate a formal water conservation program and file that program for approval by this Commission in a docketed proceeding.

On July 19, 2007, the evidentiary hearing was continued to September 4, 2007. On August 27, 2007, Petitioner and the Industrial Group filed a Submission of Settlement Agreement, which attempts to resolve a discrete issue raised by the Industrial Group as to the calculation of future distribution system improvement charges ("DSIC") on a going forward basis (the "DSIC Settlement"). On August 28, 2007, the OUCC filed a Response to the DSIC Settlement, which noted the relative impact of the proposed allocation and stated that the OUCC neither joined in nor objected to the DSIC Settlement. At the evidentiary hearing on September 4, Petitioner and the OUCC offered their Settlement, and both offered testimony in support of the Settlement. Petitioner and the Industrial Group offered their DSIC Settlement, and the Industrial

Group offered testimony in support thereof. Having considered all of the evidence presented in this proceeding, and based on the applicable law, the Commission now finds:

- 1. Notice and Jurisdiction. Due, legal and timely notice of the Petition filed in this cause was given and published by Petitioner as required by law. Proper and timely notice was given by Petitioner to its customers summarizing the nature and extent of the proposed changes in its rates and charges for water and sewer service. Due, legal and timely notices of the Prehearing Conference and the other public hearings in this cause were given and published as required by law. Petitioner is a "public utility" within the meaning of that term in Ind. Code § 8-1-2-1(a)(2) and is subject to the jurisdiction of the Commission in the manner and to the extent provided by the laws of the State of Indiana. Accordingly, this Commission has jurisdiction over Petitioner and the subject matter of this proceeding.
- 2. <u>Petitioner's Characteristics</u>. Petitioner is an Indiana corporation engaged in the business of rendering water utility service to approximately 280,000 customers in twenty-one (21) counties in the State of Indiana. Petitioner provides water service by means of water utility plant, property, equipment and related facilities owned, leased, operated, managed and controlled by it which are used and useful for the convenience of the public in the production, treatment, transmission, distribution and sale of water for residential, commercial, industrial, sale for resale and public authority purposes. Petitioner also provides public and private fire service. In addition, Petitioner provides sewer utility service in Wabash County in Somerset, Indiana and in Delaware County in or near Muncie, Indiana.
- **Existing Rates.** Petitioner's existing base rates and charges for water and sewer service were established pursuant to the Commission's Order in Cause No. 42520 dated November 18, 2004 ("2004 Rate Order"). Subsequently, Petitioner implemented Distribution System Improvement Charges ("DSIC's") pursuant to Ind. Code § 8-1-31-1 et seq. and the Commission's Orders in Cause Nos. 42351-DSIC2 (applicable to all customers except those in Wabash, Mooresville, West Lafayette, Warsaw and Winchester) and 42351-DSIC3 (applicable to all customers) dated June 8, 2005, and October 4, 2006, respectively. Since its last rate case and pursuant to ordinances adopted by certain municipalities, Indiana-American also has implemented public fire protection surcharges in lieu of charges directly billed to such municipalities in five (5) communities as prescribed by Ind. Code § 8-1-2-103(d) and the Commission's Orders in Cause Nos. 42761, 42784, 42809, 42850 and 42921.
- 4. Relief Requested. Petitioner originally requested that its rates be increased by 17.4% on an across-the-board basis. Prior to the hearing on Petitioner's case-in-chief, Petitioner filed supplemental direct testimony and exhibits increasing the requested increase to 18.09% to produce a total increase in operating revenues of \$25,670,570. Petitioner's Exhibit EJG-2-U. The further increase was based on the updated rate base and capital structure to December 31, 2006, as allowed by 170 IAC 1-5-5(5).
- 5. <u>Test Year</u>. As provided in the Prehearing Conference Order, the test year to be used for determining Petitioner's actual and pro forma operating revenues, expenses and operating income under present and proposed rates is the twelve (12) months ended June 30, 2006. The financial data for this test year, when adjusted for changes that are fixed, known and measurable for ratemaking purposes and that will occur within twelve months following the end

of the test year, as provided in the Prehearing Conference Order, is a proper basis for fixing new rates for Petitioner.

- 6. <u>Testimony Presented at Field Hearings.</u> The Commission held public field hearings in Greenwood, Jeffersonville, Gary and Muncie, Indiana. At each of the hearings, members of the public provided testimony, submitted written comments, or did both. Many citizens objected to the requested increase in water rates, citing to recent job losses in the area, recent increases in other utility rates and concern for retirees in the area living on fixed incomes. Citizens also raised concerns regarding the frequency of water rate increases and the amount of the increase requested by Petitioner. Several citizens also noted concerns or issues experienced with the service and quality of water provided by Petitioner. A few commented that good utility service is key to economic growth and were supportive of reasonable increases necessary to provide good water service.
- 7. Rate Base. Petitioner's witness Edward J. Grubb testified that Petitioner's net original cost rate base as of December 31, 2006, was \$497,745,925. Petitioner's Exhibit EJG-3-U. OUCC witness Judy Gemmecke testified that the net original cost rate base as of that date equaled \$488,798,810. The difference related to five issues. For purposes of the Settlement, the parties have agreed to a net original cost rate base of \$492,423,945 for purposes of this case, which is produced by the resolution of the issues in dispute as described in subparagraph a below.
- a. Rate Base Differences. There were five (5) contested differences between Petitioner's net original cost rate base and that of the OUCC. Those differences concerned (1) Petitioner's Enhanced Customer Information System ("E-CIS") project, (2) the necessity of one of the high service pumps at the Southern Indiana Operations and Treatment Center ("SIOTC"), (3) certain office furniture in Greenwood, (4) the proceeds of a settlement with PPG Industries, Inc. ("PPG") and (5) the second floor and atrium in the administrative offices of the SIOTC. For purposes of the Settlement, these issues have been resolved as follows:
- E-CIS. Petitioner's E-CIS software is used to provide billing information and other customer service for Indiana-American's ratepayers. Petitioner is a subsidiary of American Water Works Company, Inc. ("American"). E-CIS was implemented jointly by various affiliates at a total cost of \$73.7 million, of which Indiana-American's allocated share was \$6.47 million. In Cause No. 42520, we found that Petitioner had justified the decision to upgrade to the E-CIS database, but disallowed most of the cost of E-CIS and only included \$659,378 in rate base. We reasoned that it had not been adequately explained how the cost of this project had grown from \$7,326,422 based upon the original contract with Orcom Systems, Inc. ("ORCOM contract") to a figure of \$71,416,845. We also had concerns that Petitioner had not adequately demonstrated how the total cost had then been allocated among all affiliates. In this case, Petitioner's witness Joseph Van den Berg responded to these questions and concerns. Mr. Van den Berg's testimony included a timetable showing when costs had been incurred, a breakdown of the categories of expenditures, and an explanation of the allocation. He explained that the original ORCOM contract only covered the cost of purchasing the software and did not include integration services. The original expectation was that American would use its own internal resources for integration, and he pointed out the language in the ORCOM contract delegating this responsibility. Later, American determined that a more intensive integration effort would be

required, and in 2001, Accenture was selected as the integration partner. The largest share of the total cost of E-CIS represented payments to Accenture for integration services.

OUCC witness Harold L. Rees disputed Petitioner's rate base treatment for E-CIS. Mr. Rees noted that initially, the E-CIS plan was developed to provide enhanced features to the existing call centers of the operating companies and then, later, the concept of creating a national call center was folded into the process. Mr. Rees noted that, based on the numbers provided by Mr. Van den Berg, approximately half of the customers to be served by the new E-CIS upgrade were being so served when only about \$16 million had been spent. Mr. Rees noted that this was before the decision had been made to go to a national call center. Mr. Rees advocated including \$659,378 in rate base for E-CIS, representing the OUCC's estimated cost of the software upon which our finding was based in Cause No. 42520. He proposed two alternatives in the event the Commission was to find that more of the allocated E-CIS upgrade costs should be included in rate base. First, Mr. Rees proposed including only E-CIS costs incurred through September 2000, the time when the decision was made for Petitioner to participate in a national call center. This alternative would result in rate base inclusion of \$1,695,636 for E-CIS. As a second alternative, Mr. Rees advocated deriving an E-CIS cost for Indiana-American based on the total cost incurred during the time within which three of Petitioner's largest affiliates were able to go live with E-CIS. This would establish an allocated cost of \$3.034 million for the E-CIS upgrade in Indiana-American's rate base.

For purposes of the Settlement, the OUCC and Petitioner agreed to include the OUCC's second alternative resulting in a \$3.034 million rate base for Indiana-American's portion of the E-CIS upgrade. This adjustment affects the authorized return and the utility's depreciation expense. While the OUCC's testimonial position proposed including in rate base only the level approved in the last case, the OUCC had not reduced Indiana-American's proposed depreciation expense to reflect the level of rate base it advanced in this case. Therefore, depreciation expense in the OUCC's case was based on the rate base amount for the E-CIS upgrade Indiana-American requested in its case-in-chief. But when E-CIS is included in rate base for purposes of both a return on and depreciation expense (return of) at the agreed upon level of \$3.034 million, it actually produces a reduction in the revenue requirements from the OUCC's testimonial position. In addition to the foregoing, the Settling Parties further agreed that E-CIS should be included in Petitioner's rate base at the level of \$3.034 million in future rate cases, subject to depreciation.

ii. SIOTC Pumps. In Cause No. 42520, we disallowed as excess capacity the cost of one high service pump at the SIOTC. Petitioner had explained at that time that all of the pumps were needed due to the design of the SIOTC clearwell reservoir with two compartments so that either compartment could be isolated. We explained in our findings that we needed more information explaining this reservoir isolation feature, and we provided a list of information we needed. In this case, Petitioner's witness Alan J. DeBoy provided information responsive to our findings. OUCC witness Roger Pettijohn agreed with the reservoir isolation feature but still contended Petitioner has one pump more than is necessary to meet demand at the SIOTC. On rebuttal, Mr. DeBoy disputed this assertion. For purposes of this case, the Settling Parties have agreed to the OUCC's rate base reduction equivalent to the removal of one high service pump.

- iii. <u>Greenwood Office Furniture</u>. The OUCC proposed to remove from rate base certain furniture that the OUCC could not locate during its audit of the Greenwood Office. In its rebuttal, Petitioner agreed to the OUCC's proposed adjustment. The Settling Parties have accepted the OUCC's position in the Settlement.
- iv. <u>Kokomo Settlement</u>. Petitioner received a lump sum payment from PPG during the test year to resolve a dispute concerning contamination allegedly caused by PPG in Petitioner's Kokomo wellfield. The payment reimburses Petitioner for the costs to purchase a treatment device that ensures Petitioner can deliver water in full compliance with the drinking water standards promulgated under the Safe Drinking Water Act. Petitioner recorded contributions in aid of construction ("CIAC") equal to the cost of the treatment device, reimbursed current period costs associated with pursuing the claim against PPG and deferred costs that had not previously been expensed, offset income tax expense associated with the payment, and recorded the remaining proceeds received from PPG below-the-line as other income.

Ms. Gemmecke testified that the full settlement proceeds should be recorded as CIAC. In its rebuttal, Petitioner's witness James M. Jenkins opposed Ms. Gemmecke's treatment. He explained the accounting treatment and the various setoffs that were not reflected in Ms. Gemmecke's calculation. He explained that there was income tax expense associated with the PPG settlement that should be reflected as an offset and that shareholders were assuming significant risks associated with the settlement.

The Settling Parties have agreed that Petitioner should record as CIAC 50% of the additional amount requested by the OUCC, or \$2,286,892. This reflects a balancing of Ms. Gemmecke's proposal and the setoffs described by Mr. Jenkins as well as the risks that Petitioner bears under the settlement. We note that there is authority in another state consistent with the OUCC's testimonial position that the net benefits of settlement proceeds should inure to the customers. We also note that there is authority in another jurisdiction for Petitioner's testimonial position that such benefits must be net of income tax expense. Finally, there is authority in another state for sharing settlement proceeds in cases where shareholders bear risks associated with settlement. The Settlement achieves a result that reflects the range among these various potential outcomes.

v. <u>SIOTC Administrative Offices</u>. Ms. Gemmecke proposed to remove from rate base the cost of a statue on display in the administrative offices at the SIOTC, arguing the statue was not used and useful in the provision of utility service. In addition, she proposed to remove \$500,000 from rate base associated with the second story of the SIOTC. She asserted that the second story allowed a large atrium which was unnecessary and intended for image building and a second floor that was under-utilized. On rebuttal, Mr. Grubb accepted the removal from rate base of the statue. However, Petitioner opposed the disallowance associated with the second

¹ Washington Gas Light Co. v. Public Serv. Comm'n of Dist. of Columbia, 450 A.2d 1187, 1239 (1982); Democratic Cent. Comm. v. Washington Metro. Area Transit Comm'n, 485 F.2d 786 (D.C. Cir. 1973).

² Democratic Cent. Comm. v. Washington Metro. Area Transit Comm'n, 842 F.2d 402 (D.C. Cir. 1988).

³ Bakman Water Co., 2002 Cal. PUC LEXIS 1029 (Cal. Puc. 10/2/03).

story. Petitioner's witness DeBoy explained that the cost of the second floor was small because the back half of the building had to be two stories to contain the water treatment infrastructure. Therefore, only three walls and a partial floor were required to add the second story over the administrative offices. He testified that even if there were to be an adjustment, the estimated cost of adding the second floor was only \$67,000. Mr. DeBoy also disagreed that the purpose of the second floor was image building. For purposes of Settlement, the Parties accepted Petitioner's rebuttal position.

b. Quantification of Net Original Cost Rate Base. Based on the evidence, the Settling Parties agreed that the net original cost of Petitioner's water and sewer utility properties used and useful for the convenience of the public for purposes of this case is as follows:

NET ORIGINAL COST RATE BASE

		PER
<u>UTILITY PLANT IN SERVICE</u>	•	SETTLEMENT
Plant in service		\$855,078,570
Capitalized Tank Painting		440,565
Deferred Depreciation		2,394,137
Post-In-Service AFUDC		4,280,607
Total Plant In Service		862,193,879
ACCUMULATED DEPRECIATION		
Plant in Service		900 <i>C C</i> 1 <i>C C</i> 00
Plant In Service-Amortization		\$226,616,690
Capitalized Tank Painting		29,565
Deferred Depreciation		337,812
Post-In-Service AFUDC		876,315
Total Accumulated Depreciation		1,442,445
Total Accumulated Depreciation		229,302,020
NET UTILITY PLANT		\$632,891,051
<u>DEDUCT</u>		
Contributions in Aid of Construction		\$74,133,873
Customer Advances for Construction	• .	68,082,427
Capacity Adjustment-Somerset		143,462
Total Deduction		142,359,762
<u>ADD</u>		n de la companya de l
Acquisition Adjustment (net)		\$752,711
Materials and Supplies		1,139,945
Total Additions		1,892,656
NET ORIGINAL COST RATE BASE	•	\$492,423,945

8. Fair Rate of Return and Fair Value. The Commission must determine what level of net operating income represents a reasonable rate of return. This determination requires a balancing of the interests of the investors and the consumers. In Bethlehem Steel Corp. v. Northern Indiana Public Serv. Co., 397 N.E.2d 623, 630 (Ind. Ct. App. 1979), the Indiana Court of Appeals instructs that "[w]hat annual rate will constitute just compensation depends upon

many circumstances and must be determined by the exercise of a fair and enlightened judgment, having regard to all relevant factors." The Settling Parties agreed to a cost of common equity of 10% and a weighted cost of capital of 7.29%. They then agreed that \$36,806,402 is a fair return on the fair value of Petitioner's rate base. The following discussion explains how they arrived at their agreement:

a. Cost of Common Equity. Paul R. Moul testified on behalf of Petitioner concerning Petitioner's cost of common equity. Mr. Moul concluded that Petitioner's cost of common equity fell within a range of 11.25% to 11.75% and he recommended the use of 11.5% for purposes of this case. To reach his conclusion, he conducted discounted cash flow ("DCF"), risk premium ("RP"), capital asset pricing model ("CAPM") and comparable earning methods. These methods produced a low end of his range of 10.87% for the DCF to a high end of 14.55% for his comparable earning methodology. For purposes of his analysis, Mr. Moul used a proxy group of water companies that he asserted are of comparable risk to Petitioner. The proxy group consists of water companies that are contained in The Value Line Investment Survey, their stock is publicly traded, and they are not currently the target of an announced merger or acquisition. He testified that given Petitioner's ongoing construction budget, which will require external financing, a fair return is necessary for Petitioner to raise the needed capital on reasonable terms.

Edward R. Kaufman, CRRA, testified on behalf of the OUCC concerning Petitioner's cost of common equity. Mr. Kaufman recommended a cost of common equity for Petitioner of 8.75%. He utilized a DCF and CAPM analysis, producing a range of 7.71% to 9.36%. He utilized two proxy groups, one consisting of the four water companies covered by Value Line's Standard Universe and the second being the same group of companies used by Mr. Moul (which includes the four companies in the first group). The majority of the differences in Mr. Kaufman's analysis related to the use of different inputs in the models, adjustments that Mr. Moul had made to his models, and the weight to be given to each of the models.

The only other witness submitting cost of equity evidence was Michael Gorman on behalf of the Industrial Group. He recommended a cost of common equity of 9.7%. He utilized a constant and two-stage DCF, CAPM, and RP analyses. He also used two proxy groups, one of which was the same as Mr. Moul's and the other of which was a group of local natural gas distribution companies. Mr. Gorman's constant growth DCF study produced a range between 8.4% and 11.3% (with a midpoint of 9.9%), while his two-stage model produced a range of 8.2% to 8.8%. His CAPM produced a return on equity of 10.3% and his RP produced a range of 9.6% to 10.1%, with a midpoint of 9.9%. Overall, his conclusion was the return on equity for Petitioner was between 9.2% and 10.1%. Mr. Gorman also took exception to some of the assumptions and adjustments made by Mr. Moul and testified that if Mr. Moul's adjustments for leverage and flotation were excluded, Mr. Moul's recommendation would have been approximately 10.4%.

In his rebuttal testimony, Mr. Moul responded to the testimonies of Messrs. Kaufman and Gorman. He continued to support his original recommendation of a cost of equity of 11.5%.

For purposes of the Settlement, the OUCC and Petitioner have agreed to a cost of common equity of 10% and have agreed that this cost of common equity is reasonable for Petitioner. The differences between the three witnesses relate mainly to the use of varying

assumptions and adjustments, all of which are matters of professional judgment. Holding to one side that there may be disputes among the professionals about the various inputs and adjustments they believe to be appropriate, all of the witnesses arrived at ranges for the cost of common equity, and 10% lies roughly within all of the ranges that have been recommended. This figure lies approximately equidistant between the low end of Mr. Moul's analysis (10.87%) and the high end of Mr. Kaufman's (9.36%). It is within the range not only of Mr. Gorman's analysis but also his ultimate recommendation on the cost of common equity for Petitioner (9.2% to 10.1%). In addition, the average of the three cost of equity recommendations provided is approximately 10%.

b. Cost of Capital and Capital Structure. The Settling Parties agreed that Petitioner's weighted cost of capital is 7.29%. This reflects OUCC witness Margaret Stull's recommendation to include Petitioner's recent debt issue approved in Cause No. 43256 but does not include her recommendation to write off unamortized issuance costs associated with three debt issuances that had been retired prematurely at a savings. Petitioner's witness Mr. Jenkins accepted on rebuttal the former adjustment. He opposed the latter on the grounds that the unamortized issuance costs had been included in the analysis that demonstrated a savings would be produced by the refinancing and that, as a result, the unamortized issuance costs should instead be reflected as part of the cost of issuance of the new debt. The Settling Parties' calculation of Petitioner's cost of capital is as follows:

	Amount	Percent of Total	Cost Rate	Weighted Cost
Common Equity	\$205,645,731	39.81%	10.00%	3.98%
Long Term Debt	249,784,131	48.36%	6.77%	3.27%
Preferred Stock	330,000	.06%	6.00%	0.00%
Cost Free Capital	58,584,554	11.34%	0.00%	0.00%
Post 1970 JDITC	2,199,350	.43%	8.22%	0.04%
Total	\$516,543,766	100.00%		7.29%

c. Fair Return on Fair Value. In Indianapolis Water Co. v. Public Serv. Comm'n, 484 N.E.2d 635, 638-640 (Ind. Ct. App. 1985), the Indiana Court of Appeals confirmed that a utility should be allowed to earn a fair rate of return on the fair value of its rate base. Furthermore, in its determination of "fair value" the Commission may not ignore the commonly known and recognized fact of inflation. Id. at 640. In Indianapolis Water, the Court of Appeals reaffirmed its holding in Public Serv. Comm'n v. City of Indianapolis that "reproduction cost new cannot be disregarded in fixing an evaluation for rate making purposes." Id. The Court of Appeals more recently confirmed that the Commission must authorize rates that provide the utility with the opportunity to earn a fair rate of return on the fair value of its property. Garv-Hobart Water Corp. v. Office of Util Consumer Counselor, 591 N.E.2d 649, 653-54 (Ind. Ct. App. 1992).

Petitioner's witness Mr. Grubb testified that the fair value of Petitioner's utility plant in service is no less than \$749,481,000, which he computed by updating the Commission's fair value finding in the 2004 Rate Order for intervening inflation and net investor supplied plant additions and retirements. Petitioner's witness Daniel F. Haddock also conducted a reproduction cost new less depreciation ("RCNLD") study which he further adjusted for technological change

based upon the Bureau of Labor Statistics' Measures of Productivity. The RCNLD adjusted for technological change was \$793,000,000. Mr. Grubb testified that the fair rate of return was no less than 5.38%, which was the fair rate of return finding in the 2004 Rate Order.

The Settling Parties stipulated that a fair return on the fair value of Petitioner's rate base is \$36,806,402. This amount is calculated by multiplying the stipulated weighted cost of capital of 7.29% times the parties' stipulated net original cost rate base of \$492,423,945 and then adding a "fair value increment" of \$908,696. This fair value increment is calculated by multiplying the weighted cost of capital times the remaining balance (after amortization) of the acquisition adjustment associated with the acquisition of Indiana Cities Water Corp. (the "Indiana Cities Acquisition Adjustment"). The Indiana Cities Acquisition Adjustment is not included in Petitioner's net original cost rate base. Petitioner's witness Mr. Grubb explained the basis for and the history of the fair value increment in his testimony in support of the Settlement. Mr. Grubb explained that the Commission previously determined the appropriate treatment for the Indiana Cities Acquisition Adjustment in its May 30, 1996 order in Cause No. 40103 (the "1996 Rate Order"). The 1996 Rate Order rejected Petitioner's proposal to include the Indiana Cities Acquisition Adjustment in the net original cost rate base and include the annual amortization as a recoverable expense for ratemaking purposes. Instead, the Commission found that the acquisition adjustment should be included in Petitioner's fair value rate base and that none of the annual amortization should be treated as a recoverable expense. Mr. Jenkins explained in his direct testimony the fair value increment that had resulted in several intervening orders since the 1996 Rate Order, and we took administrative notice of each of these orders.

9. Operating Results Under Present Rates.

- a. Revenues. Petitioner's witness Gary M. VerDouw testified that Petitioner's pro forma annual revenues at present rates totaled \$141,938,306. OUCC witness Ms. Gemmecke testified that pro forma revenues at present rates equaled \$143,200,389. For purposes of the Settlement, the Settling Parties have agreed to the OUCC's calculation. The differences between their respective positions are explained below:
- i. <u>Customer Growth.</u> Mr. VerDouw proposed an upward adjustment to revenues for residential customer growth of \$813,652. Mr. VerDouw did not include any volumetric usage associated with his customer growth adjustment. Mr. VerDouw explained that over a three year period, Petitioner has added approximately 8,000 customers and that over that same period consumption has declined. He testified that he did not include a volumetric adjustment as he did not believe it to be fixed, known and measurable. OUCC witness Richard J. Corey calculated an adjustment for customer growth that included volumetric usage based on an average water use per bill resulting in a proposed upward adjustment to revenues of \$915,057. His calculation was consistent with the methodology approved in the 2004 Rate Order. Mr. Corey also proposed upward adjustments to power costs, chemicals and customer accounting related to his adjustment for residential customer growth. In his rebuttal, Mr. VerDouw opposed this adjustment on the basis that the water used by new customers is difficult to predict because of water saving appliances and other efficiencies being included in new homes. For purposes of Settlement, the Parties have accepted the OUCC's adjustment.

Miscellaneous Revenue. Petitioner engaged in three activities not directly related to the provision of water service through which it generates revenues. First, Petitioner provides sewer billing services for various municipalities where it provides water service. Second, Petitioner collects income associated with the rental of land, which is included in rate base. Third, Petitioner collects rents related to other miscellaneous rate base assets including space on storage towers for various antennae (such as cellular antennae). Petitioner did not include any of these revenues in its pro forma annual revenues. Since Petitioner relies on rate based plant for which its customers pay rates calculated to produce a return on and of Petitioner's investment. OUCC witness Ms. Stull proposed to include all of these revenues as other operating revenues. The total revenue that she included was \$1,160,733. In rebuttal, Petitioner's witness Mr. Grubb opposed Ms. Stull's proposed accounting treatment. His argument was two-fold. First, he disputed the contention that Petitioner relies upon assets included in rate base, as Petitioner relies upon costs associated with E-CIS and the Customer Satisfaction Center that have been partially disallowed. Second, Mr. Grubb noted that Petitioner has the right to terminate all of its sewer billing contracts if an order is issued by the Commission which Petitioner deems to be adverse to its interests of continuing to provide the service. Petitioner indicated it would have little or no incentive to continue providing this service if the revenues are all above-the-line. In the Settlement, Petitioner agreed that for purposes of this case and thereafter, revenues received in connection with sewer billing services and for farm and antennae lease rental will be recorded above-the-line as proposed by the OUCC. Petitioner also agreed that the revenues from sewer billing services, farm rental and antenna lease rental will not be less than \$870,550 annually for purposes of the next general rate case. This amount is 75% of the test year amount, and this stipulation is offered to provide the OUCC assurance that Petitioner will continue to provide these services. Petitioner further agreed that it will not take action to discourage recipients of this service from continuing to purchase this service.

b. Operating Expenses.

Labor and Labor Related Expense. Mr. VerDouw included \$2,706,819 in labor and labor related expense adjustments based upon the level of payroll and related expenses as of the end of the adjustment period. These expenses include labor, group insurance (including postretirement benefits other than pensions), pensions, 401(k), and payroll taxes but exclude incentive pay. OUCC witness Harold H. Riceman proposed a labor and labor related expense adjustment totaling \$1,542,416 based upon Petitioner's actual staffing level as of February 2007. In his rebuttal, Mr. VerDouw proposed to calculate the adjustment by eliminating expenses related to budgeted new positions not yet filled but including expenses associated with personnel actually on staff as of the end of May, 2007, and vacant positions which are not new positions. His rebuttal calculation includes labor and labor related expenses associated with the actual employee headcount on staff as of May 31, 2007, plus five existing positions that were temporarily vacant but had not yet been filled as of May 31, 2007, but for which recruitment was active. Mr. VerDouw explained that existing positions that are presently vacant should not be eliminated. These are positions Petitioner has filled in the past and will continue to need on a pro forma basis. These five temporarily vacant positions included in the calculation include the Supervisors for the Shelbyville and Northwest Operations and the Operator for the Johnson County Operations. Mr. VerDouw testified that if any reduction in Petitioner's original number is appropriate, it should be only for the three (3) newly created positions that remained unfilled as of May 31, 2007. This methodology resulted in total labor and labor related expense

adjustments of \$2,445,318. For purposes of the Settlement, the Settling Parties have agreed to Petitioner's proposed level of labor and related expenses as stated in its rebuttal case. There has been no dispute as to the need for the temporarily vacant positions or that those positions are normal to the Company's operations. See Indiana Gas Co., Cause No. 38080, 1987 PUC LEXIS 115, *30-*33, 86 PUR 4th 241 (IURC 9/18/87).

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- ii. <u>Incentive Pay.</u> Petitioner's witness Mr. Grubb proposed an adjustment of \$112,210 to incentive pay expense from the test year level of \$202,663. He calculated this adjustment based on an assumption that there would be a 100% incentive pay payout. OUCC witness Mr. Riceman contended that the expense for incentive pay should be based upon a three-year average. He proposed an adjustment of \$30,758 to incentive pay expense which was \$81,452 less than Petitioner's adjustment. In his rebuttal, Mr. Grubb contended that the three year average used by the OUCC was not representative of ongoing expenses because it included the year 2005 when the payout was only 49% of the available pay-out. No other year resulted in a payout of less than 86% of available benefits. To offset 2005, he proposed to use a four-year average. For purposes of Settlement, the Settling Parties have agreed to the OUCC's position, which is to base the payout percentage on a three year average.
- Misclassified Labor. OUCC witness Mr. Riceman identified a number of expenses he contended were improperly classified in non-payroll accounts. Mr. Riceman testified these expenses should have been included in test year labor expense, thus reducing Petitioner's proposed adjustment to test year labor. Mr. VerDouw agreed that some of the items identified by Mr. Riceman were indeed misclassified labor charges. However, he contended that the remaining items were for reimbursement of out of pocket expenses incurred by employees and for other non-payroll items paid to employees. Mr. VerDouw explained that out of pocket expenses reimbursed to employees include such items as employee safety shoe purchase, overtime meals, personal mileage, and miscellaneous charges, tips, etc. when traveling. Mr. VerDouw reviewed the items that make up the \$164,394 that Mr. Riceman contended had been misclassified and concluded that \$30,026 of that total was for reimbursement of out of pocket and other expenses paid to employees via their paycheck. Mr. VerDouw explained the breakdown of the \$30,026 and opined these items are properly classified in Petitioner's general ledger records and should not be adjusted. For purposes of settlement, the Settling Parties have agreed to Petitioner's rebuttal position and reclassified \$134,368 (\$164,394 - \$30,026) as test year labor expense.
- iv. <u>Purchased Water</u>. Petitioner purchases water from various entities to provide service to the districts of Wabash Valley (Sullivan), Newburgh and Northwest Indiana Operations. Mr. VerDouw proposed an adjustment to increase its purchased water expense by \$110,000 from \$615,000 to reflect a rate increase from the City of East Chicago for water purchased to serve the Northwest Indiana Operations. He based his adjustment on discussions with East Chicago officials regarding planned increases in water rates for 2007. OUCC witness Richard Corey noted that East Chicago was increasing its rates and charges in two phases. The second phase of the rate increase was already reflected in the last six months of the test year. Mr. Corey revised the calculation of the adjustment to reflect a more accurate implementation of the East Chicago rate increase. His revision resulted in purchased water expense adjustment of \$99,500. In rebuttal, Mr. VerDouw accepted the OUCC's proposed adjustment. The Settling Parties agreed to the OUCC's position in the Settlement.

v. <u>Purchased Power.</u> Petitioner's witness VerDouw proposed an adjustment to its power expense to reflect increases in those costs outside of the test year. Petitioner contacted its electric service providers to obtain the percentage increase in costs Petitioner would incur to its power expense and used the increase supplied by its electric providers to calculate its adjustment for purchased power. This methodology represented a proposed power cost adjustment of \$167,820. Petitioner also proposed a "purchased power" tracking mechanism and took the position that if the tracking mechanism were approved, there would be no adjustment for power expense. OUCC witness Ms. Gemmecke opposed the purchased power adjustment asserting lack of support for the increases being fixed, known and measurable. The OUCC also opposed the purchased power tracker.

In exchange for Petitioner's withdrawal of its request for a "purchased power tracker" and the providing of additional support for the power cost increases, the OUCC has agreed with Petitioner that \$93,986 of the original power cost adjustment should be considered to be fixed, known and measurable and occurring within 12 months of the test year. As such, the Parties have included this amount in the adjustment. Petitioner's witness Kerry A. Heid, testified that this was a reasonable amount to adjust for power cost increases. He noted that several orders from this Commission have authorized Duke Energy Indiana, Inc. ("Duke") to change rates applicable after the end of the test year. Duke serves many of the Petitioner's facilities. He testified that these changes support the purchased power adjustment in the Settlement.

- vi. <u>Waste Disposal Expense</u>. OUCC witness Ms. Stull proposed to adjust waste disposal expense by eliminating \$58,139 in costs billed and paid during the test year by the Gary Sanitary District that were actually incurred in prior years. In rebuttal, Mr. VerDouw accepted the OUCC's adjustment. The Settling Parties have agreed to the OUCC's adjustment.
- Support Services/Management Fees. Mr. VerDouw proposed to include \$871,113 vii. as part of Petitioner's adjustment for Support Services/Management Fees based upon new positions to be filled. In his testimony, Mr. VerDouw incorrectly described these fees as being related to Sarbanes/Oxley ("SOX") compliance. OUCC witness Ms. Stull opposed all but \$94,453 of this adjustment, which equaled the ongoing SOX costs she contended had been She opposed \$776,660 of Petitioner's proposed adjustment. In addition, she proposed to eliminate \$290,079 of one-time SOX compliance costs incurred during the test year. In rebuttal, Mr. VerDouw accepted the elimination of the SOX compliance costs incurred during the test year (\$290,079) but opposed elimination of the \$776,660 that had been mis-described as SOX costs. He explained that he had been in error when he described these costs as being SOXrelated and referred to the Petitioner's workpapers filed in accordance with the MSFRs. The workpapers explained and itemized the adjustment. In addition, Petitioner provided to the OUCC support that the disputed amount included expenses related to various filled positions not previously identified as support for this cost. The Settling Parties have agreed to include \$482,783 for Support Services/Management Fees. This amount is comprised of the \$94,453 in SOX costs that were not disputed by any party plus half of the \$776,660 adjustment originally proposed by Petitioner.

viii. <u>Customer Satisfaction Center ("CSC")</u>. In 2003, Petitioner transitioned from its customer service center in Richmond, Indiana, to a national CSC operated by its affiliate. In the 2004 Rate Order, we disallowed the recovery of these costs, finding the move to be imprudent. We instead based the expense recovery on what had been incurred in the test year to operate the former call center in Richmond, Indiana. In this case, Petitioner proposed to recover costs associated with its CSC at their actual level. Petitioner's witness Van den Berg asserted that updating the costs of operating the Richmond center to today's costs would indicate that participation in the national CSC has been less costly than continuing with the Richmond center. Petitioner also offered evidence on the difficulties of attempting to update the Richmond costs to today's dollars. OUCC witness Margaret Stull disputed some of Mr. Van den Berg's inputs and computed her own update of imputed Richmond costs, which were \$973,895 less than Petitioner's pro forma costs associated with the national CSC.

In the Settlement, Petitioner agreed to include in the revenue requirement the calculation presented by the OUCC of the updated Richmond costs. The OUCC agreed, however, that in future cases it will not contend that Petitioner's revenue requirements associated with the national CSC should be based upon, imputed from, derived from or limited by the costs that were previously incurred at the now retired customer service center that was located in Richmond, Indiana. In other words, the OUCC would not attempt to impute the cost of a Richmond call center to be used in lieu of management fees associated with using the national call center.

- ix. <u>Insurance Other than Group.</u> Mr. VerDouw proposed an adjustment of \$27,221 to reduce general liability insurance to reflect 2006 rates. The OUCC proposed a reduction of \$86,484, which was \$59,263 more than Petitioner's adjustment. Petitioner's rebuttal testimony accepted the OUCC's proposed adjustment. The Settling Parties agreed to accept the OUCC's adjustment in the Settlement.
- x. <u>Customer Accounting</u>. Mr. VerDouw proposed an adjustment of \$132,695 based upon an anticipated increase in postage rates. Mr. Corey agreed to an adjustment for postage rates but used the final, approved rates available from the U.S. Post Office. The actual postage rates generated an adjustment of \$126,519. In addition, he proposed an adjustment to uncollectible expense based upon the additional revenues to be produced by Petitioner's rate increase. Mr. VerDouw accepted the OUCC's position in his rebuttal testimony. The Settling Parties also adopted the OUCC's adjustment in the Settlement.
- xi. Miscellaneous and General Office Expense. Ms. Stull proposed to disallow certain elements of miscellaneous and general office expense which she contended were image building or unrelated to the provision of utility service. In total, these amounted to \$153,926. In rebuttal, Mr. VerDouw accepted the adjustment made for Lobbying in the amount of (\$11,136), the adjustment made for Injuries and Damages in the amount of (\$8,100), and the adjustment made for Penalties in the amount of (\$5,834) which constituted \$25,070 of the disallowance. He opposed the remainder of the OUCC's adjustment which pertained to expenses for memberships in civic and community organizations, builder's associations, development corporations as well as expenses for floral purchases for employees and/or family members who are hospitalized or have passed away. He testified these expenses served a valuable purpose for ratepayers. Petitioner agreed in the Settlement to accept the OUCC's position.

- xii. Vehicle Lease. Mr. VerDouw proposed an adjustment of \$624,116 to increase test year expenses to reflect its decision to lease rather than own its fleet of vehicles. The OUCC did not object to the decision to lease but proposed to reduce the adjustment to \$407,800. Ms. Stull calculated a cost per leased vehicle to support her adjustment. In rebuttal, Mr. VerDouw advocated using the actual lease rental rate for each vehicle that will be leased as reflected in Petitioner's workpapers submitted in accordance with the MSFRs. The Settling Parties have agreed to use the actual lease rental rate as set forth in Petitioner's rebuttal position.
- xiii. Miscellaneous Expense. Petitioner proposed to recover its test year level of expense associated with legal fees (\$132,917) and property tax appeals (\$133,042). Ms. Stull reduced some of these items as non-recurring and capitalized others. She also proposed to eliminate certain Accenture (\$25,012) and trustee fees (\$12,822) paid during the test year that covered greater than a 12-month period. In addition, she proposed to eliminate as nonrecurring the write-off of construction work in progress ("CWIP") during the test year (\$71,959). In rebuttal, Mr. VerDouw accepted the OUCC's position on Accenture/trustee fees and CWIP write-off but opposed the OUCC's methodology and position on property tax appeals and legal expenses. The Settling Parties have agreed to amortize the property tax appeals using a three-year amortization period (\$133,042/3 = \$44,347), eliminating \$88,695 (\$133,042 \$44,347) from pro forma operating expenses. The Settling Parties have also agreed to amortize legal expense over a two-year period (\$132,917/2 = \$66,459), eliminating \$66,459 (\$132,917 \$66,459) from pro forma operating expenses.
- xiv. Maintenance Expense. Petitioner's witness Stacy R. Sagar proposed an adjustment of \$345,383 associated with non-routine maintenance planned during the twelve months following the close of the test year. OUCC witness Roger Pettijohn opposed this adjustment on the basis that the repair costs are recurring, normal expense items that Petitioner's Operations and Maintenance Account is designed to cover. The OUCC also proposed an adjustment of \$44,862 to eliminate an additional non-recurring write-off of CWIP during the test year. In rebuttal, Mr. VerDouw accepted the adjustment to eliminate the write-off of CWIP, but Mr. Sagar continued to support the adjustment for non-routine maintenance. Under the Settlement, the Petitioner has agreed to the OUCC's position on CWIP and the non-routine maintenance adjustment.
- xv. <u>CIAC Amortization</u>. OUCC witness Ms. Gemmecke proposed to amortize CIAC as an offset to depreciation expense. In rebuttal, Mr. Grubb opposed the OUCC's position, citing to the 2004 Rate Order, among others. For purposes of settlement, the Settling Parties have agreed to Petitioner's rebuttal position.
- xvi. IURC Fee. The OUCC and Petitioner disagreed on the calculation of the IURC fee. The OUCC used 0.1062098% and Petitioner used 0.15% in its direct testimony and 0.1315% in its rebuttal testimony. The Settling Parties have agreed to use the OUCC's percentage applied to the pro forma revenues at the settled rates. However, the Commission notes that the actual percentage rate used in the Settling Parties' calculation was 0.1049%, which when corrected results in an IURC Fee increase of \$178. The Commission believes this amount is immaterial to warrant modification of the settlement, but reminds all parties of the importance in submitting accurate calculations.

- xvii. <u>Utility Receipts Tax</u>. In calculating its Utility Receipts Tax, Petitioner included receipts from sale-for-resale customers. Ms. Gemmecke noted that the Utility Receipts Tax did not apply to receipts from sale-for-resale customers. In rebuttal, Mr. VerDouw accepted the OUCC's calculation and the Settlement similarly adopts the OUCC's methodology.
- xviii. <u>State Income Tax.</u> Ms. Gemmecke proposed to allocate parent company interest to Petitioner for purposes of computing State Income Tax. Mr. Grubb opposed this adjustment, citing to the 2004 Rate Order, among others. For purposes of settlement, the Settling Parties have agreed to Petitioner's position.
- xix. <u>Tax Normalized Depreciation</u>. Mr. Grubb disputed the OUCC's calculation of federal income tax in its rebuttal. The dispute centered on the calculation of tax normalized depreciation. The OUCC used the book Depreciation Expense as the tax normalized level of depreciation expense that is used in the income tax calculation. Mr. Grubb maintained that tax normalized depreciation is calculated by determining the utility plant that is subject to depreciation for income tax purposes which is then multiplied by Petitioner's approved composite depreciation accrual rates. The Settling Parties have agreed to accept Petitioner's calculation of tax normalized depreciation in the Settlement.
- 10. <u>Net Operating Income at Present Rates</u>. Based upon the evidence and the determinations made above, we find that Petitioner's adjusted operating results under its present rates are as follows:

	Total
	Company
Operating Revenue	\$143,200,389
O&M Expense	60,690,639
Depreciation	25,505,589
Amortization	422,736
Other Taxes	17,271,284
State Income Tax	2,448,117
Federal Income Tax	<u>8,100,417</u>
Total Operating Expenses	<u>\$114,438,782</u>
Net Operating Income	<u>\$28,761,607</u>

In summary, we find that with appropriate adjustments for ratemaking purposes, Petitioner's annual net operating income under its present rates for water and sewer service would be \$28,761,607. Based on the evidence in this proceeding, we find that a fair rate of return on the fair value of Indiana-American's utility property is \$36,806,402. Based on the evidence, we find that pro forma net operating income at present rates is not a reasonable return and, therefore, we find that Petitioner's present rates are insufficient.

11. <u>Authorized Rate Increase.</u> Based on the evidence presented in this proceeding, we find that Petitioner should be authorized to increase its rates and charges across-the-board to produce additional operating revenues of \$14,029,219, resulting in total annual revenue of

\$157,229,608. This revenue is reasonably estimated to allow Petitioner the opportunity to earn net operating income of \$36,806,402 as follows:

•	Total
•	Company
Operating Revenue	\$157,229,608
O&M Expense	60,868,305
Depreciation	25,505,589
Amortization	422,736
Other Taxes	17,470,661
State Income Tax	3,624,243
Federal Income Tax	12,531,672
Total Operating Expenses	<u>\$120,423,206</u>
Net Operating Income	\$36,806,40 <u>2</u>

12. <u>Water Conservation</u>. OUCC witness Scott A. Bell testified Petitioner should initiate a formal water conservation program by first developing a water conservation plan using methods supported by either or both the American Water Works Association and the United States Environmental Protection Agency. The OUCC requested that Petitioner initiate the plan by December 31, 2007, and complete it by December 31, 2009, with a copy to be submitted to the Commission and the OUCC. Petitioner's President, David K. Baker, testified that conservation is a very important objective to Petitioner but that imposing development of a water conservation plan in the shortened time frame of a rate case was inappropriate.

As part of the Settlement, Petitioner has agreed to develop a long range water conservation plan to identify, plan and implement effective, goal-oriented water conservation strategies and measures, including both supply-side and demand-side options. Petitioner agreed that the plan will consider and address basic planning concepts recommended by either or both the United States Environmental Protection Agency and the American Water Works Association which were identified in Mr. Bell's testimony. As part of approving the Settlement, we find that Petitioner should file a conservation plan that complies with the terms of the Settlement within eighteen (18) months of the issuance of this Order.

- 13. Purchased Power Tracker. Petitioner proposed to implement a purchased power tracker in this case. The OUCC, Schererville, and the Industrial Group all opposed this proposal. For purposes of settlement, Petitioner has agreed to withdraw without prejudice its request for such a tracking mechanism.
- **DSIC Calculation.** Industrial Group witness Mr. Gorman advocated using this proceeding to change the method of calculating the DSIC from a volumetric charge to a percent of bill charge. In his rebuttal, Petitioner's witness Mr. Heid noted that use of a volumetric charge was required by the Commission's General Administrative Order ("GAO") 2005-4, dated November 2, 2005. Mr. Heid opined that considering a change to the calculation of the DSIC

cost allocation should be considered on a generic scale within the context of a revision to the Commission's previous General Administrative Order. In his testimony in support of the Settlement, Mr. Baker indicated that Petitioner would commit to serve counsel for the Industrial Group with the filing of its next DSIC request and include the alternative calculation of the DSIC using the percent of bill proposal in Petitioner's evidence. Mr. Baker explained the Industrial Group would be free to intervene in that proceeding and advocate for a change in the calculation of the DSIC. He testified that, in this regard, the Commission would be aided in considering Mr. Gorman's proposal with the benefit of actual numbers.

In the DSIC Settlement, Petitioner has agreed, subject to approval of this Commission, to submit the calculation of future DSICs on a percent of bill basis as proposed by Mr. Gorman rather than on a volumetric basis which is inherent in the forms that we adopted as part of GAO 2005-4. Mr. Gorman testified that the use of a strict volumetric calculation does not properly allocate the costs of the distribution system among customer classes. In his opinion, allocation based upon the percentage of a customer's bill was more consistent with accepted cost allocation methodologies. Mr. Gorman also provided an analysis of the impact on residential customers using his recommended methodology, which he considered to be minimal.

We note that our duly promulgated regulations set forth at 170 IAC 6-1.1 neither require a volumetric charge nor reject Mr. Gorman's proposed percent-of-bill calculation. The only place where a volumetric charge is mentioned is in the sample DSIC Calculation Form which is attached to GAO 2005-4 and followed our adoption of 170 IAC 6-1.1. That GAO does not suggest or prescribe a particular cost allocation methodology. As a result, our rules and standard procedures do not explicitly exclude alternative cost allocation methodologies where they have been properly supported. Although Mr. Gorman's testimony was not disputed, we find that we have not had sufficient time to review and consider this proposal to order such a change at this point, and we do not wish to delay the issuance of an order in this case as a result. We therefore find that Petitioner should provide notice to counsel for the Industrial Group of the filing of its next DSIC and include in its evidence the alternative calculation proposed by the Industrial Group.

ordinary contracts between private parties. United States Gypsum, Inc. v. Indiana Gas Co., 735 N.E.2d 790, 803 (Ind. 2000). When the Commission approves a settlement, that settlement "loses its status as a strictly private contract and takes on a public interest gloss." Id. (quoting Citizens Action Coalition v. PSI Energy, 664 N.E.2d 401, 406 (Ind. Ct. App. 1996)). Thus, the Commission "may not accept a settlement merely because the private parties are satisfied; rather [the Commission] must consider whether the public interest will be served by accepting the settlement." Citizens Action Coalition, 664 N.E.2d at 406.

Furthermore, any Commission decision, ruling, or order, including the approval of a settlement, must be supported by specific findings of fact and sufficient evidence. *United States Gypsum*, 735 N.E.2d at 795 (citing *Citizens Action Coalition v. Public Service Co.*, 582 N.E.2d

⁴ If we believe consideration of its terms would delay the issuance of a final order with respect to the Settlement with the OUCC, the DSIC Settlement also urges us in the alternative to adopt the position set forth in Mr. Baker's Settlement Testimony.

330, 331 (Ind. 1991)). The Commission's own procedural rules require that settlements be supported by probative evidence. 170 IAC 1-1.1-17(d). Therefore, before the Commission can approve the Settlement, we must determine whether the evidence in this cause sufficiently supports the conclusions that the Settlement is reasonable, just, and consistent with the purpose of Ind. Code § 8-1-2-1 et seq., and that such agreement serves the public interest.

Our review of the reasonableness of the Settlement is aided by the parties' express agreement on the rate base and rate of return methodology to be used in determining Petitioner's revenue requirement and each pro forma adjustment to the test year results used to determine the adjusted financial results at present and settlement rates. Most of the agreed-upon pro forma adjustments represent amounts calculated in the Settling Parties' cases-in-chief or Petitioner's rebuttal and the details underlying all the adjustments are in the record and supplemented by the settlement testimony. The few adjustments that do not represent amounts calculated in the direct evidence are within the range of evidence presented and are explained in Petitioner's settlement testimony. Therefore, we are able to examine the basis for all of the components of the increase in base rates and charges provided for in the Settlement and hereby find they are reasonable for purposes of settlement and supported by the evidence of record.

The Settlement provides new rates that are significantly less than what Petitioner sought in its case. Approval of the Settlement eliminates the risks, uncertainty and consumption of time and resources that would otherwise be required in a fully litigated proceeding. The Settlement resolves various disputed issues about Petitioner's E-CIS system, cost recovery of Petitioner's CSC and the appropriate return on equity. The Settlement also ensures ratepayers will benefit from revenues Petitioner earns on sewer billing contracts, farm rental and antennae leases by counting these revenues above the line now and in future cases. Petitioner has also agreed to guarantee that such revenues will not be less than \$870,550 annually in the next general rate case.

The Settlement addresses contentious issues among the Settling Parties for purposes of future rate cases. The Settling Parties have agreed that for purposes of evaluating the appropriate costs for operation of Petitioner's CSC, the existing costs of the national CSC will be used. In this case, Petitioner and the OUCC advocated basing the call center costs on an extrapolation of the costs Petitioner would incur were the Richmond center still in operation today. This extrapolation will grow in complexity as time passes and operating requirements change. The Settlement also resolves disputes about the appropriate valuation of Petitioner's E-CIS for rate base purposes in future rate cases. The Settlement also will promote conservation of natural resources because Petitioner has agreed to initiate a water conservation program pursuant to a plan that is to be presented to and approved by this Commission. The Settlement spells out in some detail the required guidelines for preparation of this conservation program.

We find the Settlement is in the public interest and should be approved. With regard to future citation of the Settlement, we find the Settlement and our approval of it should be treated in a manner consistent with our finding in *Richmond Power & Light*, Cause No. 40434 (IURC 3/19/1997).

IT IS THEREFORE ORDERED BY THE INDIANA UTILITY REGULATORY COMMISSION that:

- 1. The Stipulation and Settlement Agreement between Indiana-American Water Company, Inc. and the Indiana Office of Utility Consumer Counselor, a copy of which is attached, shall be and is hereby approved without modification.
- 2. Petitioner shall be and is hereby authorized to adjust and increase its rates and charges for water and sewer utility service across-the-board by approximately 9.9% in accordance with the Findings herein, which rates and charges shall be designed to produce total annual operating revenues of \$157,229,608 which, after annual operating expenses of \$120,423,206, are expected to result in annual net operating income of \$36,806,402.
- 3. Petitioner shall be and hereby is ordered to file new schedules of rates and charges with the Water/Sewer Division of the Commission on the basis set forth in Finding No. 11 of this Order. Such new schedules of rates and charges shall be effective upon filing and approval by the Water/Sewer Division and shall apply to water and sewer usage from and after the date of approval.
- 4. Within 18 months of the date of this Order, Petitioner shall be and hereby is ordered to file a docketed proceeding seeking approval of a water conservation plan considering and addressing basic planning concepts recommended by either, or both, the American Water Works Association and the United States Environmental Protection Agency.
 - 5. This Order shall be and hereby is effective on and after the date of its approval.

HARDY, GOLC, LANDIS, SERVER AND ZIEGNER CONCUR:

APPROVED:

OCT 1 0 2007

I hereby certify that the above is a true and correct copy of the Order as approved.

Brenda A. Howe

Secretary to the Commission

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2010-00036 ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Dr. Edward Spitznagel

162. Re. Spitznagel Direct Testimony. To the extent not provided in Questions 3 and 4, please provide all workpapers and calculations underlying his testimony and exhibits. Provide any calculations in Microsoft Excel or Excel compatible format, with all formulae intact.

Response:

See the information provided in response to KAW_R_AGDR1#2_042610.pdf.

For the electronic version of this response, refer to KAW_R_AGDR1#162_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2010-00036 ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

163. Please provide copies of December year-to-date financial, operating and/or statistical reports for 2006, 2007, 2008 and 2009 and 2010 year to date.

Response:

Please find attached the following reports for 2006, 2007, 2008, and year to date 2010 – Balance Sheet, Income Statement, Trial Balance, Analysis of Income, and 329 Operating Data Report.

For the electronic version, refer to KAW_R_AGDR1#163_042610.pdf.

01/17/07 18:25:44		Prior Year	303,733,315 11,416,985 68,879,350-	246,609,415	249,738	6 444 8 4427474 8 4237474 1 4 8232747 0 88912074 1 4 88912074 1 4 000147076 1 4 44387783	11,982,28	53.25 13.35 13.45 13.45 13.57	13,618,42	272,459,864	36,568,777 27,082,028	63,706,944	1,468,700	146,675,64	7 2 9 9 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	23,290,337		,681,81	.272,459,866
ks Company ater-Co 12 2GAAP) ce Sheet g 12/31/2006		Current	327,533,086 11,735,349 75,828,389- 347,966		249,73	4 84200000 4 8000000000000000000000000000000000000	88,00	4621,79 4221,20 1255,65 64,46 5,109,49	12,603,61	287,729,36	36,568,77 28,656,31 28,603,87	73,228,973	1,466	129,095,07	23 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	52,367,051	HE 11 0 0 0 10 10 10 10 10 10 10 10 10 10	9,835,23	287,729,368
American Water Works Kentucky-American Wat Total Company (US Comparative Balance For the Period Ending	.can Water Co.	Description	ant 2n work in progress 1 depreciation 1 depreciation adjustment 1ty plant adjustments	ility Pla	property ments	ash equivalents investments; receivable accounts receivable for uncollectible accounts evenues did receivables eous receivables and supplies	•	abita preferred stock of rate proceeding urvey & invest charges t-income tax recovery		(† 1837) 	AND LIABILITIES stock captial Exrings I Compensation componsation componsation	on equity	stock debt	talization	abilitles cortion of IID Rayable arched accrued deposits		redits adv. for construction income taxes investment tax credits inc.tax.refund thru rates	in ai	and liabilities
83500 GL012BSYGP 0001R	Kentucky-Ameri	;	SSETS Utility Pla Construction Accumulate Utility bla Other utili	Sub-total	7 Non-Utility 8 Other invest	Current Assets 11 Customerary in 12 Customerary 13 Allowance for 14 Unfilled re 15 Miscelfaneo 16 Miscelfaneo 19 Other	0 sub-t	22 Deferred de 23 Debt and 24 Expense o 25 Frelim su 26 Reg Asset 27 Other	9 Sub-t	O Total As	2 CAPITAL 3 Common 8 4 Paid in 5 Retained 6 Unearned 7 Reacquir	38 Total common	Preferred Long term	41 Total capit	42 Current lial Bank debt 44 Current 90 45 Accounts 74 Interest 47 Interest 48 Customer 49 Dividends 51 Other	2 37	54 Deferred or Customer 55 Deferred 57 Deferred 58 Other 59 Other 60 Sub-total	2 Contribut	Total capital

American Water Works company Kentucky-American Water-Co 12 Total Company (1936Aps) Income Statement Month & VTD For the Period Ending 12/31/2006
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Kentucky-American Water Co.

1 01/17/07 18:24:40

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to Date December Flan	Yr to Date December Variance	Yr to Date December Prior Year	Annual Forecast
1 OPERATING REVENUES 2. Water 3. Sewer 4. Other 5. Management	3, 599, 545 26, 955 145, 819	4,090,150 29,391 145,633	490,605- 2,436-	3,567,605 20,358 139,375	46,795,023 302,692 1,912,432	49,309,002 352,692 1,747,596	2,513,979- 50,000- 164,836	48,260,315 123,350 1,735,954	49,305,002 362,692 1,747,596
6 fotal Revenues	3,772,319	4,265,174	492,855.	3,727,338	49,010,147	51,409,290	2,399,143-	50,119,619	51,409,290
B Labor	446,956	437,132	9,824	484,630	20,	5,156,940	13,945	4,706,771	5,156,940
9 Furchased Water 10 Fuel & Power	38,130	211,800	3,620-	31,020	9 6	470,500	36,126	481,098	470,500
11 Chemicals 12 Waste nierres	95,161	130,967	35,806-	131,750	1,495,887	1,348,523	147,364	1,212,790	1,346,523
13 Management Fees	716,927	521,000	195,927	762,487	5,612,414	5,254,000	71,330	5.912,684	253,117
14 Group Insurance	149,759	153,590	3,831-	139,429	1,644,303	1,824,563	180,260-	1,608,346	1,824,563
16 Regulatory Expense	30,086	29,451	635	160,08	370,087	353,412	16,675	320,004	353.412
17 Insurance Other Than Group 18 Customer Accounting	101,003	41,824	63,179	38,737	649,162	501,888	147,274	464,344	501,888
19 Rents 20 General Office Exnense	24,028	3,756	20,272	3,553	52,237	45,072	7,165	60,506	45,072
21 Miscellaneous 25 Other Maintenance		165,346	186,099	1,018,444	2,933,442	2,534,684	398,758	3,940,665	2,534,584 1,248,184
Total Maintenance & Operations Expense	2,773,916	2,012,471	761,445	3,768,839	27,300,483	24,412,728	2,887,755	26,852,111	24,412,728
27 Depreciation	618,619	626,522	7,903-	655,718	6,716,503	7,339,261	622,758-	5,813,673	7,339,261
28 Amortization 29 General Taxes	21,699-	40,507	30-	319.287	459,264	486,084	26,820-	693,166	486,084
30 State Income Taxes 31 Federal Income Taxes	344,787	79,262	268, 525	637,155	454,913	987,225	532,312-	1,081,477	987,225
32 Tax Savings Acquisition Adjustment	, FED (704	7	- Toe '0' G	110 \$00	014 6017	01.588,510	1,419,040-	2,404,645	3,588,510
33 Total Operating Expenses	,473,056	3,279,768	193,288	4,536,865	39,961,090	39, 535, 617	425,473	39,581,949	39,535,617
34 Utility Operating Income	299,263	985,406	686,143-	809,527-	9,049,057	11,873,673	2,824,616-	10,537,670	11,873,673
35 OTHER INCOME & DEDUCTIONS			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
37 Dividend Income-Common									
39 Dividend Income-Preferred 39 Interest Income	2,213		2,213		2.213		2.913		
40 AFUDC Equity 42 M to Miscellaneous Income	15,815	17,273	1,458-64,667-	45,571	273,684	175,832	97,852	346,533	175,832 66,058
43 Gain (Loss) on Disposition	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	777777777777777777777777777777777777777				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
45 Total Other Income	36,406-	27,506	63,912-	44,634	145,579	241,890	96,311-	367,305	241,890
46 Miscellancous Amortization 47 Tax Savince Acmistion Adjustment		64	-66		531-	768	1,299-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1994
Misc. Other Deductions	4,929	2,033	2,896	8,770	278,501	280,419	1,918-	338,328	280,419
50 State Indome Taxes 51 Federal Income Taxes	5,513-	1,027	28,589-	22,589~	28,426-	23,044-	5,382-	22,229-	23,044- 89,708-
52 Total Other Deductions	28,181-	3,387	31,558-	126,763-	107,418	168,435	61,017-	204,954	168,435
53 Total Other Income	8,225+	24,119	32,344-	171,397	38,161	73,455	35,294-	162,351	73,455
54 Income Before Interest Charges	291,038	1,009,525	718,487-	638,130-	9,087,218	11,947,128	2,859,910-	10,700,021	11,947,128
55 INTEREST CHARGES	1	11 10 10 10 10 10 10 10 10 10 10 10 10 1	1 1 1 1	1 0 0					
57 Amortization and Debt Expense 58 Interest-Short Term Bank Debt	5,073 6,073 37.878	1394,081 6,009 57,435	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	426,029 6,073 37,166	72,873	72,108	372,841	5,368,517	4,738,404
Other Interest Expense Arubc-Debt	2,457	7,844-	2,457	19,804	4,102	79,851:-	4,102	3,523	יית אינה אינה אינה אינה אינה אינה אינה אינה
61 Total Interest Charges	462,470	450,467	12.003	450.364	F. 480. 149	F. 386. 609	122, 790	A 48 5 22 1	
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4				4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
or wer income 64 Preferred Dividend Declared	4,4,22 6,515	38,058	730,490	1,088,494-	3,606,819	6,590,519 459,900	381,194-	5,214,790 79,874	6,590,519 459,900
65 Net Income to Common Stock	177,947-	520,733	698,680-	1,095,062-	3,528,113	6,130,619	2,602,506-	5,134,916	6,130,619
			计计算计算计算计算计算计算计算计算					THE RESIDENCE AND THE RESIDENCE OF	

83410 GL012ALAGP 0001R			American Wa Kentucky-Ame Total C Amalysis of For the Peric	American Mater Worksompany Rentucky-American Water-Co 12 Total. Company (USGAAP) Analysis of Income Month & YTD For the Period Ending 12/31/2006	7. 2. 3. 3.0.6				2 01/17/07 18:24:50
Description	December Actual	December	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Flan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Nater Co.					t t t t t t t t t t t t	; d q ; ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?	1	1	
	42,575		42,575	44,996	592,661		592,661	573,111	
Labor Oper Clabor Oper Clabor Oper C	10,333	423,598	10,333 377,641CR	9,793 39,434	11,862 124,419 333,973	4,998,327	11,862 124,419 4,664,354CR	32,947 135,028 341,526	. 998. 327
Labor Maint	4,635		4,635	4,139	56		61,134	44.245	
Labor Maint WT Labor Maint WT Labor Maint TD	2,826 1,865 1,947		2,826 1,665	4,129 2,013 3,481	58,761 36,898		36,899	48,839	
Labor Maint Labor Maint	714		714	163	11,953		11,953	12,277	
Labor Maint TD Dist Res Labor Maint TD Mains Labor Maint TD Wire Main	546 20,054	٠	546 20,054	36,836	18,026	•	18,026	11,093	
2430 Labor Maint TD Services 2435 Labor Maint TD Metexs 2440 Labor Maint TD Wetexs 2440 Labor Maint TD Mydrants 2440 Labor Maint TD Mydrants	11,042 7,763 6,488		11,042 7,763 6,488	18,078 5,192 6,956	206,295 47,991 83,323		206,295 47,991 83,323	197,091 80,592 52,259	
15 Then Plan-Off-Annual 16 Then Plan-Off-Annual 16 Incen Plan-Off-Long Term 16 Incen Plan-Off-Long Term	8,046	13,534	5,488CR	86,847 21,521CR 9,646	43,796	158,613	114,817CR	116,866 21,521CR 34,849CR	158,613
- roden god	446,955	437,132	9,623	484,629	5,170,884	5,156,940	13,944	4,706,771	5.156,940
POS Purchased Water S10100 Purchased Water-Outside 11 Purchased Water-Outside	38,130	41,750	3,620CR	31,020	506,626	470,500	36,126	481,098	470.500
P09 Purchased Water	38,130	41,750	3, 620CR	31.020	506.626	470.500	361 25	491 009	
P10 Fuel & Power 515100 Purch Power 12 Purch Power P 13 Purch Power TD 14 Purch Power TD	22,535 223,256 199	34,481 177,310	11,946CR 45,946 190	13,749 216,845	254,749 2,374,842 2,002	346,127 1,729,635	91,378CR 645,207 1.707	110,996 2,254,825	346,127 1,729,635
Sibid Fuel for Power Brod SS	1,975	-	1,975	60, 626CR	6,678	51,579	44,901CR		52,279
Plo Fuel & Power	247,965	211,800	36,165	169,975	2,638,271	2,127,636	510,635	2,365,919	2,127,636
Fil Chemicals WT 51800 Chemicals WT 13 Chemicals WT 518001 Chemicals WT Carbon Lease 518001 Chemicals WT Carbon Lease	86,462	123,071	36,609CR	123,404	1,396,389	1,253,771	142,618	1,125,330	1,253,771
TO CHEMICALS WI CALION DESERT	669.8	7,896	803	8,346	99,498	94,752	4,746	87,459	94,752
F12 Waste Disposal Exp WT 11100 Waste Disposal Exp WT 17100 Waste Disposal Exp WT	1001	196175T	None 'er	097.130	1,495,887	1,348,523	147,364	1,212,789	1,348,523
511200 Amort Waste Disp Exp 13 Amort Waste Disp Exp	8,438	8,000	864	7.834	78.761	142.317	134,887	174,865	110,800
Pl2 Waste Disposal	141,928	15,400	126,528	13,048	324,448	253,117	71,331	292,070	263,117
Y13 Management Fees-Corporate 534000 Contract Svc-Mgmt Fees L6 Contract Svc-Mgmt Opex AG 534600 Mmdt Fees-Corporate				880				088	
16 Mmgt Fees-Corporate 534620 Nmgt Fees-Corporate	464,519	368,000	116,519	553,345	4,330,770	4,498,000	167, 230CR	3,943,039	4,498,000
16 Mmgt Fees Ban Change-Corp 534650 Mmgt Fees 913880-Corp	24,718	20,000	4,718	25,368	89,322	222,000	132, 678CR	279,136	222,000
16 Mmyt Fees F13880-Corp 534700 Mmyt Fees-Region	54,354		54,354	27,760	552, 181		552,181	26,417	
16 Nmgt Fees-Region 534720 Nmgt Fees Bsn Change-Region	149,313	133,000	16,313	155,274	1,589,013	1,534,000	55,013	1,663,223	1,534,000
16 Mmgt Pees Ban Change-Region 534750 Mmgt Fees P13380-Region 16 Mmgt Fees P13880-Region	4,025		4.025	139CR	51,128		41.12B	1,556CR	
P13 Management Fees-Corporate	716,929	521.000	195.929	762.488	6.619.434	254 000	250 214	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
P14 Group Insurance					; ; ;		**************************************	***************************************	000 1807 10

93410 GL612AlagP 0001R			American We Kentucky-Ame Kentucky-Ame Total C Analysis of For the Peric	American Water Works company Kentucky-Jumerican Water-Co 12 Total Company (USGAAP) Analysis of Income Worth & YTD For the Period Ending 12/31/2008	1y 12 770 770 8005				01/17/07 18:24:50
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
504100 Group Insurance 16 16 Group Ins Oper AG	92,284	87,991	4,293	78,501	983,931	1,037,397	53,466CR	885,288	1,037,397
16 PBOP Oper AG	57,475	65,599	8,124CR	60,928	660,373	787,166	126,793CR	722,356	787,166
P14 Group Insurance	149,759	153,590	3,83108	139,429	1,644,304	1,824,563	180,25908	1,608,345	1,824,563
P15 Pensions 506100 Pension 16 Pension Oper AG	65,022	67,006	1,984CR	65,340	748,274	804,072	55,758CR		804,072
P15 Pensions	63,022	67,006	1,984CR	65,340	748,274	804,072	55,798CR	782,335	804,072
Pi6 Regulatory Expense 566100 Reg Comm Amort Rate Case 16 Reg Comm Amort Rate Case 566700 Regulatory Comm Exp-other 16 Reg Comm Other Oper AG	30,086	29,451	635	30,091	361,517 8,570	353,412	8,105 8,570		353,412
F16 Regulatory Expense	30,086	29,451	635	30,091	370,087	353,412	16,675	320,004	353,412
557000 Insurance General Liab 15 Tins Gen Liab Oper AG	86, 558	29,417	57,141	22,232	423,980	353,004	976,07	265,331	353,004
16 THE NOTE COMP AGE TO THE NOTE COMP AGE RESOLD THE	069'6	9,407	283	9,961	113,814	112,884	930	119,386	112,884
16 Ins Other Oper AG	8,755	3,000	5,755	6,544	111,368	36,000	75,368	79,627	36,000
Pl7 Ins Other Than Group	105,003	41,824	63,179	38,737	649,162	501,888	147,274	464,344	501,888
Pie Customer Accounting 520100 M & S Oper CA I F M & S Oper CA 570100 Throwlership Accounts	563	110	453	566	1,993	1,320	673	2,052	1,320
15 Uncollectible Accumbs 16 Uncollectible Accumbs 16 Uncollectible Accumbs	23,309	27,923	4,614CR 3,658	64,809	405,811 3,658	335,010	70,801	477,358	335,010
15 Misc Oper Ch 15 Misc Oper Ch Mrr Read 1510 Misc Oper Ch Mrr Read 575100 Bank Service Ch	6,112	300	5,812	933	10,015	3,600	6,415	18,920	3,600
15 15200 Collection Agencies Ch	19,078	15,473	3,605	13,956	200,345	195,676	14,669	181,355	185,676
15 Collection Agencies CA 575420 Forms CA	1,332	1,615	283CR	2,878	24,217	19,380	4,837	18,548	19,380
15 Forms CA 575520 Office & Admin Supplies CA	4,179	4,700	SZICR	1,734	145,337	56,400	88,937	58,746	56,400
15 Office & Admin Supplies CA 575660 Postage CA	1,506	175	1,331	ов. Об.	28,223	4,800	23,423	18,523	4,800
15 Postage CA 575740 Telephone CA	40,130	38,341	1,789	43,494	506,205	460,092	46,113	501,207	460,092
e t	1,204	7,880	6,676CR	.10,603	73,389	94,560	21,171CR	100,504	94,560
15 Cell Phone Ch 575820 Uniforms Ch 15 Uniforms Ch					216		216	30CR 281	
P18 Customer Accounting	101,071	96,517	4,554	139,972	1,399,606	1,160,838	238,768	1,377,864	1,160,838
P19 Rents 541000 Rents-Real Property 14 Rents-Real Prop Oper TD 16 Rents-Real Prop Oper AG 541400 Rents-Equipment	300	185 244	115 244CR		2,426	2,220	206 2,928CR	3,390 1,354	2,220 2,928
13 Rents-Equipment Oper WT 14 Rents-Equipment Oper TD 16 Rents-Equipment Oper AG	20,300 3,428	250 3,077	20,050	3,653	. 20,300 29,512	3,000	17,300 7,412CR	1,243 24,436 30,083	3,000
P19 Rents	24,028	3,756	20,272	3,053	52,238	45,072	7,166	60,506	45,072
P20 General Office Exp 520100 M & S Oper AG 15 M & S Oper AG 15 M & S Oper AG	4,105	2,277	1,828	2,349	36,856	32,189	4,667	46,903	32,189
16 Misc General Office 575260 Credit Line Rees	220	758	538CR	518	1,667	9,096	7,429CR	14,357	960'6
16 Credit Line Fees 575261 Credit Line Fees In	57		r in		722		227		
16 Credit Line Fees in 575280 Dues/Membership Deduct	4,427		4,427	£6	22,597		22,597	23,861	

83410 GLO12AIAGP 000IR			American We Kentucky-Ame Total Co Analysis of For the Peric	American Mater Morks company Kentucky-American Mater-Co 12 Total Company (USGAAP) Analysis of Income Month & YTD For the Period Ending 12/31/2006	2 2 170 005				01/17/07 18:24:50
	December Actual	December Flan	December Variance	December Frlor Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Water Co.	; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	, , , , , , , , ,	1	1	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 2 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
P21 Miscellaneous 535001 Contr Svc-Temp Empl Oper AG 16 Contr Svc-Temp Empl Oper AG		2,876	2,876CR	305	62 6CR	34,467	35.09308	12, 977	4 C
536000 Contr Svc-Lab Testing Oper WT 13 Contr Svc-Lab Testing Oper	377	100	277	2,357	7,592	3,600	3,992	2,773	3,600
14 Contr Svo-Lab Testing Oper 16 Contr Svo-Lab Testing Oper EROOM Woman Oper					720		720	BECK	
Trans Oper Trans Oper Trans Oper	1.2		12	352	20 1880R		20 1880R	227	
13 Trans Oper WT 14 Trans Oper TD	83	132	49CR	712	6.113	1,584	85	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	, .
Trans	360CR	26,787	27,147CR	9,624	36,276CR	314,971	351,247CR	325 1,182CR	314,971
Solvior Trans Oper Ad Lasse Cost	14,054	13,150	904	10,502	120,996	157,800	36,804CR	69,506	157,800
Jovens Line Open As Jease Fuel JG Trans Open AG Lease Fuel KE0003 Trans Open AG Lease Melve	32,301	5,833	26,468	18,711	261,039	69,996	191,043	202,500	966'69
140000 12000 OPER AN DEASE HALLE 16 Trans Oper AS Lease Maint Effolio Water Des Consequents	21,963		21,963	15,439	145,669		145,669	244,741	
10010 Miles Conservation 575000 Misc Oper 88	18,374	615	17,759	1,797	150,838	153,065	2,227CR	152,277	153,065
11 Misc Oper 85 12 Misc Oper P	420 182CR	1,250	830CR 212CR	5,678 240	4,788	15,000	10,212CR 355	6,256	15,000
13 Misc Oper WT 14 Misc Oper TD 1420 Misc Oper TD	3,948	3,515	433 3,451CR	4,380 19,189	56,314 77,769	45,950	10,364 25,439CR	48,997	45,950
16 Misc Oper AG Consol	168,350	21,305	147,045	563,169	314,811	303,230	11,581	216 749,871	303,230
16 Misc Oper Exp AG Consol 575030 Advertising					9CR		9CR	22CR	
16 575120 Bill Inserts AG	4,170	1,200	2,970	4,066CR	26,797	112,350	85,553CR	26,629	112,350
16 Bill Inserts AG 575130 Brochures and Handouts	2,780		2,780		2,980		2,980		
16 575220 Community Relations					5,773		5,773		
16 Community Relations 575240 Co Dues/Membership Deduct				75CR	62		62		
16 Co Dues/Membership Deduct 575242 Co Dues Deduct AWWA 17 Co Dues Deduct AWWA	1,390		1,390	4,845	16,240	425	15,815	14,195	425
575244 Co Dues Deduct NAMC 175244 Co Dues Deduct NAMC				2, 167CR		ć	į	143	
575250 Condemnation Costs 16 Condemnation Costs	מיייים ניפני		4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6	24,761	3,600	21,161	23, 469	3,600
575270 Directors Rees 16 Directors Fees	1,500		1,500		63,153CR 18,322	17.000	63,153CR 1,332	1,000,582	000
5/5//L Directors Expenses 1.6 Directors Expenses 1.7574 Discounts Breadlable				387CR	216		216		
16 Discounts Available 575276 Discounts Lost	1, a GOCR		1,060CR	778CR	12,647CR		12,647CR	14,453CR	
16 Discounts Lost 575320 Blectricity WT		196	196CR	285	747	2,352	1,605CR	2,054	2,352
13 Electricity WT 14 Electricity TD 17460 Mis Servise Droi Rvo	61.9 4,378	485 670	33,708	1,108 3,166	5,654 65,194	6,055 8,040	391CR 58,154	6,190	6,055
16 Bus Servies Proj Exp 575480 Heat - Oil/Gas WT				7,712	15,826CR		15,828CR	4,275	
13 Heat - Oil/Gas Wr 14 Heat - Oil/Gas TD 775400 Twineled and Democrae	3,429	2,120	1,309	318 3,036	355CR 28,906	22,640	355CR 6,266	20, 21, 678	22,640
16 16 17) Wiles and Damages 575500 Janitorial WT		1,000	1,000CR	121	1,314	12,000	10,68600	1,672	12,000
13 Janitorial WT 13 Janitorial TD 14 Tah Gumulan Em	1,559	1,225	334 800CR	1,045	12,925	15,260	2,335CR 1,109CR	15,216	15,260
13 Lab Supplies WT 575620 Office & Admin Supplies WT	. 10,452	9,500	1,952	16,073	88,526	005'89	20,026	77,358	68,500
13 Office & Admin Supplies WT Office & Admin Supplies TD 478628 Overnight Shinday additional Control of the Con	657 1,876	300	143CR 1,576	353 2,638	8,763	9,845	1,082CR 16,623	6,965	9,845
16 Overnight Shipping Ag 575640 Penalties Mondeduct	117	848	137CR	1,332	10,681	10,176	705	9,748	10,176
16 Penalties Nondeduct 575680 Research & Development Exp	190,243		190,243		217,010		217,010	50	

GLO12ATAGP 0001R			Ameridan Wa Kentucky-Ame Total Co Analysis of For the Perio	American Nater Works company Kentucky-American Water-Co 12 Total Company (Usbaar) Analysis of Income Month & YTD For the Period Ending 12/31/2006	ny 12 YTD 2006				6 01/11/07 18:24:50
Description	December . Actual	December Plan	December Variance	1 A	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
16 Research & Development Exp 575710 Security Service AG		1333	333CR	473	970CR	3,996	4,966CR	7,731CR	3,996
16 Security Service AG 575711 Add'l Security Costs AG					2,669		2,669		
16 Add'l Security Costs AG 575715 Software Licenses & Support	15,064	4,800	10,264	11,004	133,484	57,600	75,884	144,399	57,600
16 Software Licenses & Support 575740 Telephone SS	2,156		2,156	3,510	25,915		25,915	27,924	
11 Telephone SS 13 Telephone WT 14 Telephone TD	13		Ę	55 C4 4.8 6.	92CR 172CR		92CR 172CR	21.7	
575741 Cell Phone WT 13 Cell Phone WT		450	1 5	10 11	TO# 4		401	142	
14 Cell Phone TD 575780 Trash Removal SS	i Up i sin i Ti	467	638CR	1,303	18,312	9,528	8,784	5,878	5,400
11 Trash Removal 89 14 Trash Removal TD 575790 Trustee Fees AG	1,278	175 267	1,103	421 463	8,596	3,565	5,031	5,297	3,565
16 Trustee Fees AG 575820 Uniforms Wr					3,233	4,000	767CR	4,375	4,000
13 Uniforms WT 14 Uniforms TO 575830 Wir A Maste Wir Ern Sa	367 1,460	300 1,800	667 340CR	354	9,350	3,600	5,750 9,746	4,540	3,600
11 Wrr & Waste Wer Exp SS 575995 Initiative Savings	124	1,500	1,376СК	3,218	21,259	18,000	3,259	46,700	18,000
16 Initiative Savings 575998 PCard Undistributed		8,000CR	9,000			99,000CR	99,000	,	99, 000CR
16 PCard Undistributed 631000 Contr Sovering Waint TD 24 Contr Group Maint TD				6,181				17,518	
יייייייייייייייייייייייייייייייייייייי		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		15,921		15,921	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
PZI Miscellaneous	351,444	165,346	186,098	1,018,440	2,933,449	2,534,684	398,765	3,940,669	2,534,684
P25 Maintenance Expense 620000 Material and Supplies 21 Mak and Sup Maint SS 22 Mak and Sup Maint P	4,777	7,043	2,266CR	12,429	277,77	261,016	183,241CR	190,792	261,016
23 Mat and Sup Maint WT 24 Mat and Sup Maint TD 26 Mat and dum waint an	16,582	10,600	2,707CR 5,982	12,515	60,909 216,906	103,232	42,323CR 89,706	97,235	103,232
635000 Contr Svo-other Naint TD	4, 765	2,975	1,210CR	3,229	22, 556	25,700	3,144CR	38,941	25,700
24 CONTR SVC-Other Maint TD 26 CONTR SVC-Other Maint AG 675000 Misc Maint WT	1,324	475	649	1,235	21,876	54, 999	3,123CR	2,609	24,999
23 Miso Maint WT 24 Misc Maint TD 2415 Misc Maint TD Dist Res	34 2,039 291	1,000	966CR 1,961CR 291	95 2,315CR	60,023 36,289	81,875	21, 852CR 11,711CR	54,167 16,733	81,875 48,000
2440 Misc Maint TD Hydrants 26 Misc Maint AG 675050 Amort Def Maint SS		1,715	1,980	14,163	78,408	21,135	57,273	77,689	21,135
21 Amort Def Maint 39 2120 Amort Def Maint 85 Intakes 23 Amort Def Maint 97 24 Amort Def Maint TD	483 12, 993 13, 823	483	1,530	706 1,101 18,305	1,449CR 6,624 144,676	5,796 139,995	1,449CR	427 16,961 164,970	5,796 139,995
675110 Maint Exp ARO/Net Neg Sal AG 26 Maint Exp ARO/Net Neg Sal A			108,654	98,376	1,226,519		1,226,519	1,127,580	184,236
24 Paying/Backfill TD	30,523	10,000	20,523	21,559	175,388	225,000	49, 612CR	243,808	225,000
P25 Maintenance Expense	199,680	70,511	129,169	224,792	2,284,673	1,248,184	1,036,489	2,413,289	1,248,184
P27 Deprectation 690110 Depr Exp-General Depr Exp-General 680120 Depr Exp-Amort Clad Tax	722,553	626,522	96,031	607,922	7,890,727	7,339,261	551,466	6,827,824	7,339,261
Depr' Exp-Amort CIAC Tax	103,933CR		103, 933CR	47,796	1,174,224CR		I,174,224CR	1,014,151CR	
P27 Depreciation	618,620	626,522	7,902CR	655,718	6,716,503	7,339,261	622, 75BCR	5,813,673	7,339,261
P28 Amortization 680300 Amortization of UPAA Amortization of UPAA 680540 Amortization seat amort 7800 Amortization of UPAA 6800 Amortization of UPAA	1,801	1,801		1,801	21,611	21,612	1 CR	21,611	21,612
Amort-Reg Asset AFUDC 680600 Amort-Prop Losses	2,144	2,144		2,144	25,728	25,728		25,728	25,728
Amort-Prop Losses 680620 Amort-Req Asset	35,957	36,562	605CR	35,957	405,026	438,744	33,718CR	638,927	438,744
Amort-Reg Asset	575	# # # # # # # # # # # # # # # # # # #	878	575	6,900		6,900	006 9	
P28 Amortization	40,477	40,507	3008	40,477	459,265	486,084	26, 819CR	693,166	486,084

83410 GLG12AIAGP 0001R			American Wa Kentucky-Ame: Total Co Analysis of For the Perio	American Water Worksompany Kantucky-American Water-Co 12 Total Company (USGAAP) Amalysis of Income Wonth & YTD For the Period Ending 12/31/2006	2.5 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0				7 01/17/07 18:24:50
Description	December Actual	December Plan	December Variance	December Prior Year	Xr to Date December Actual	Yr to date December Plan	Yr to date December Variande	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Water Co.	111111111111111111111111111111111111111		1	1	· · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , , ,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	
729 General Taxes 685100 Utility Reg Assessment Fee									
Utility Reg Assessment Fee 685200 Property Taxes	6,862		5,862	5, 914	76,655		76,655	35,482	
Anello Firm	61,914CR	180,000	241,914CR	260,058	2,376,846	2,160,000	216,846	2,286,660	2,150,000
FUTA FUTA	6		61	109	6,033		\$,033	6,303	
FICA	33,322	39,342	6,020CR	53,324	388,802	464,125	75,323CR	364,858	464,125
SUTA SUTA SUTA	22		22	118CR	8,968		8,968	8, 530	
665430 Other Taxes and Licenses Other Taxes and Licenses					3,153	4,000	847CR	2,608	4,000
bab440 dross receipts rax Gross Receipts rax		7,807	7,807CR			93,684	93,684CR	32,435	93,684
P29 General Taxes	21, 699CR	227,149	248,848CR	319,287	2,860,457	2,721,809	138,648	2,736,876	2,721,809
P30 State Income Taxes 690210 SIT-Current		. !							
690220 SIT-CURENC 690220 SIT-Prior Year Adj 602 SIT-Priv Adi Over Acer	219, 105CR	79,462	298, 567CR	153,082	617,481	766, 015	148,534CR	525,715	766,015
690710 Def SIT-Current 001 Def SIT-CX Asset				15,31108				15,311CR	
690720 Def SIT-Fr Yr Adj 001 Def SIT-Pr Adj Agset 002 Def SIT-Pr Adj Liab				869, 131	3,737CR 11,920		3,737CR	י פאמ	
690730 Def SIT-Reg Asset/Liab 001 Def SIT-Reg Asset 003 nef erm-per 1485	4,982		4,982	4,982	39,784		59,784	59, 784	
690750 Def SIT-Other Liab	\$62,919	200CR	563, 119	1,809CR	185,809	221,210	35,401CR	21,708CR 40,812	221,210
230 State Income Taxes	344,787	79,262	265,525	637,155	454,913	987,225	532,312CR	1,081,477	987,225
P31 Federal Income Taxes 690110 FIT-Current FIT-Current	1,527,6370R	321,248	EC1888 81 81 81 11 11 11 11 11 11 11 11 11	928.843PP	3.472.508	7 5 7 8 40 . 5	102	700 0	400 000
690120 FIT-Prior Year Adj 002 FIT-Bryr Adj Over Acor		•		403,099CR	282, 05BCR		282,058CR	456,576CR	
690610 Def FIT-Current 001 Def FIT-CY Asset 002 Def FIT-CY Asset				78,841CR 133,392CR				78,841CR 133,392CR	
0900, Det File II Add Asset 001 Def FIT-PY Add Asset 002 Def FIT-PY Add Liab			•	179,766CR	36,000 669,031CR		36,000 669,031CR	179,766CR	
001 Def FIT-Reg Asset 001 Def FIT-Reg Liab	23,885 11,669CR		23,885 11,669CR	19,390 13,385CR	286,622 140,021CR		286,622 140,021CR	232,680 160,620CR	
byObbo Der Fif-Orner 002 Def FIT-Other Liab 6020 THE BERFARM - 38	1,239,443	17,120CR	1,256,563	841,282	449, 793CR	624,570	1,074,363CR	949,250	624,570
695230 ITC Restored - 3\$	63 BCR		638CR	71.9CR	7,652CR		7,652CR	8,627CR	
ITC Restored - 48 695240 ITC Restored - 104	525CR		525CR	592CR	6,265CR		6,265CR	7,107CR	
ITC Restored - 10%	5,903CR	10,271CR	4,368	6,655CR	70,840CR	84,797CR	13,957	79,862CR	84,797CR
P31 Federal Income Taxes	283,044CR	293,857	576,901CR	984,610CR	2,169,470	3,588,510	1,419,040CR	2,404,645	3,588,510
P39 Interest Income 710500 Int Inc-Inside AW46 Int Inc-Inside AW46	2,313CR		2,213CR		2,213CR		2,213CR		
P39 Interest Income	2,213CR		2,213CR	, , , , , , , , , , , , , , , , , , ,	2,213CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,213CR		
p40 arubc rquity 705100 arubc - Equity Arubc - Equity	15,815CR	17,273CR	1,458	45,571CR	273, 684CR	175, 832CR	97,852CR	346, 533CR	175, 832CR
P46 AFUDC Equity	15,815CR	17, 273CR	1,458	45,571CR	273, 684CR	175,832CR	97, 852CR	346,533CR	175, 832CR
P42 MEJ Misc Income 71511, MeJ Revenues-Outside MeJ Revenues-Outside 715112 MeJ Revenues-Inside 74013 MeJ Revenues-Inside	167, 971CR	142,792CR	25,179CR	159,138CR	1,839,606CR	1,707,318CR	132,288CR	1,802,068CR	1,707,318CR
				W) FEET	Contract Con		אסדרני בד	40 d4 70K	

B341b Glolalage Ocolr			American We Kentucky-Ame Total Co Analysis of For the Peric	American Water Works company Rentucky-American Water-Co 12 Total Company (169Aap) Amalysis of Income Month & YYD or the Period Ending 12/11/2006	2 2 010 006				01/17/07 18:24:50
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to data December Plan	Yr to date December Variance	Yr to date December Prior Year	Amual Forecast
00012 Kentucky-American Water Co.						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
P42 M&J Wisc Income 715112 MwJ Revenues Inside ANZ MwJ Revenues ANZ4 ANZ6 MwJ Revenues-ANZ6	6.99CR		699CR	9,34208	6,400CR		4.00	207CR	
716121 MaJ Expenses-Outside MAJ Expenses-Outside	22,353		22,353	9,481	232,131		232.131	700 200 C	
/ibizz M&J Expenses-inside M&J Expenses-Inside	200,751	132,559	68,192	160,069	1,758,174	1,641,260	116,914	1,627,032	1.641.260
P42 M&J Misc Income	54,434	10,233CR	64,667	937	130,318	66,058CR	196,376	20,771CR	66,05808
P46 Misc Amortization 755100 Amort UPAA			,						
Amort Upaa 755200 Amort Pref Stock Exp	35CR		BECR		531CR		SELCR		
Amort Pref Stock Exp		54	64CR		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	768	768CR		768
P46 Misc Amortization	35CR	64	99CR		531CR	768	1,299CR	;	768
P48 Misc Other Deductions 760100 Donations Deduct 760101 Donations Mondeduct	3,779	1,300	2,479	6,020	155,310	160,240	4,930CR	164,252	160,240
Donations Nondeduct 760200 Other Income Deductions		1,567CR	1,667			20,004CR	20,004		20,004CR
760400 Other Income Deductions	1,150	400	750	250	36,917	121,183	24, 266CR	94,724	121,183
Other Lobbying Expenses 760410 Political Contributions				2,500	26,274		26,274	78,901	
Political Contributions 760500 Non-Op Empl Exp Deduct Non-Op Empl Exp Deduct		2,000	2,000CR			19,000	19,000CR	. !	19,000
P48 Misc Other Deductions	0.20.4	2.033	2 896	0		1 0 1 0	9 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	450	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
PSO State Income Taxes 780100 SIT-Other Inc & Ded Curr SIT-Other Inc & Ded Curr	מקנה א	236	n 11	5 6			4) 0 1 4 1 4	70 000	280,419
P50 State Income Taxes				13000 177	20, 120 CK	23, U44CR	B, 382CR	22,229CR	23,044CR
P51 Federal Income Taxes 790100 Fir-oth Inc & Ded-curz		7) 2 N	N700//5	22,56901	28, 426CR	23,044CR	5,382CR	22, 229CR	23,044CR
FTT-Oth Inc & Ded-curr	27,562CR	1,027	28,589CR	112,944CR	142,126CR	89,708CR	52,418CR	111,1450R	89,708CR
P51 Federal Income Taxes	27,562CR	1,027	28,589CR	112,944CR	142, 126CR	89,708CR	52,418CR	111,145CR	89,708CR
P56 Interest on I/ID 810100 Int I/ID-Outside Reg Int I/ID-Outside Reg 810200 Int I/ID-Outside TFB	137,713	394,867	257, 154CR	137,713	1,652,550	4,738,404	3,085,854CR	1,901,517	4,738,404
Ant LID-Outside TEB 810210 Int LID-TEB Inside	4,590CR		4,590CR		4,590CR		4,590CR		
AW46 Int LID-TFB Insd AW46 810400 Int LID-Inside	2,958		2,958		2,958		2,958		
AW46 Int LTD-Inside AW46 860046 Div Dec PS-Out w/ mand	251,541		251,541	257,154	3,080,236		3,080,236	3,085,850	
Div Dec PS-Out w/ mand	30,704	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	30,704	31,763	180,085		380,091	381,150	
PS6 Interest on LTD	41.8, 326	394,867	23,459	426,630	5,111,245	4,738,404	372,841	5,368,517	4,738,404
PS7 Amort Debt Exp 755201 Amort PS Exp w/ mandatory Amort PS Exp w/ mandatory 820100 Amort Debt nies e year	AL AL		48	64	771		174	744	
control amount the branch prints	699	600'9 .	5,340CR	699	8,022	72,108	64,086CR	12,347	72.108
AW46 Amort DEXT Inside AW46	5,340		5,340	5,340	64,080		64,080	64,080	
PS7 Amort Debt Exp	6,073	6,009	64	6,073	72,873	72,108	765	77,198	72.108
PSS Interest on Wank Debt 830100 Interest STD Inside AW46 Interest STD Inside	37,878	57,435	19,557CR	37,166	408,695	625,948	217,253CR	183,637	625,948
P50 Interest on Bank Debt	37,878	57,435	19,557CR	37,166	408,695	625,948	217, 253CR	183,637	625.948
PS9 Other Interest Exp								•	111111111111111111111111111111111111111

83410 Grollmyagp Coolr			American Wa Kentucky-Ame Total Co Analysis of For the Perio	American Water Works company Kentucky-American Water-Co 12 Total Company (USGAAP) Analysis of Income Month & YYD For the Period Ending 12/31/2005	9. .2 .006				01/17/07 18:24:50
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	xx to date December Prior Year	Annual Forecast
14.75	2,457		2,457		4,102		4,102	3,523	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
P59 Other Interest Exp	2,457	; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	2,457	* 3 3 3 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	4,102	:	4,102	3,523	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
P60 AFUDC Debt 850000 AFUDC Debt AFUDC Debt	2,262CR	7,844CR	5,582	19,504GR	116,516CR	79,851CR	36,665CR	147,644CR	79, 851CR
P60 AFUDC Debt	2,262CR	7,844CR	5,582	19,504CR	116,516CR	79,851CR	36, 665CR	147,644CR	79,851CR
P64 Preferred Dividends 860100 Div Dec Pref Stk-Outside Div Dec Pref Stk-Outside	8. I.S. , 5	m	31,810CR	6,568	78,706	459,900	381,194CR	79,874	459,900
P64 Preferred Dividends	6,515	38,325	31,810CR	6,568	78,706	459,900	381,194CR	79,874	459,900
P69 Common Dividends 860220 Div Decl Com Stk In AW02 Div Decl Com Stk In-AW02	1,253,913	1,499,139	245,226CR	830,717	2,006,260	6,059,749	4,053,489CR	1,724,130	6,059,749
P69 Common Dividends	1,253,913	1,499,139	245,226CR	830,717	2,006,260	6,059,749	4,053,489CR	1,724,130	6,059,749
00012 Kentucky-American Water Co.	1,431,864	978,406	453,458	1,925,773	1,521,837CR	70,870CR	1,450,967CR	3,410,782CR	70,870CR

3410 1012TBAGP 001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Trial Balance For the Period Ending 12/31/20	ke Company ater-Co 12 (USGAAP) 19 12/31/2006		01/17/07 18:27:46
Description	December	December Balance	Prior Year Activity	Prior Year Balance
Kentucky-American Water Co Utility Plant Original Cos 1001 Tools.Shop.Garage Runi		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	f f f
345000 Tools, Shop, Garage Ed 345000 Power Operated Equip 347000 Misc Equipment	-	449.9	6	9997 9499
54300 74300 74300 74300		267,2564	32,833,00	76,817.2 2,250.0 2,7,212.7
54500 60000 MW 00000 WW	477.06	520 33 50 50 50 50 50 50 50 50 50 50 50 50 50	6,763.20	1000 1000 1000 400
80000 WW TD Equipment 90000 WW Office Furnitus		37.0 37.0 9.0 9.0 9.0 9.0 9.0 9.0		7,7550
91100 WW Trans Equip It DEV 92000 WW Stores Equipment		5,144.1		5,23,7
MM		225, 748 27, 141 23, 23, 23, 23, 23, 23, 23, 23, 23, 23,		24, 350 374, 350 37, 3494, 370 37, 374, 370 388
01099 Completed Const not	6,775.13	9,745.7		970 100
Asset-AFUDC-Debt eg Asset-AFUDC-Debt erty Held Future Use		272,637.00		272,637.00
		114,076.24		114,076,24
1 Utility Plant Original Cost	4,402,710.22	327,533,086.16	4,253,348.15	303,733,314.69
105050 CWIP ACC	804,050.08 2,474,338.18	1,745,378.86 2,559,478.22	10,000.00CR	
1 CWIP 11 CWIP 21		021,825.69	215,787.00	,021,825.6
1 5125 CWIP, Permits, & Fees		319,2	2,573,363.00 546,119.59	2,573,363,00
1 1 5150 CV	36,608,13	49,042.88 270,904.98 111,161.97 349,761.45	1.50.00	44888 6888 6888 6888 6888 6888 6888 688
CWIP M&S & Purchases CWIP M & S-Infrastr CWIP M & S-Infrastr CWIP M & S-Elant	1,577,690.28	19,115,344,78 316,707,29 17,520,522,20 4,582,402,75	418,427.32 13,571.56	7.844 7.84 7.84 7.00
1. 21. CWIP 31. 05200 CWIP CO	34,134,17	1,082,241.40 40,017.77	,142.0	30,385.3 782,801.2 40,017.7
CWIP CWIP CWIP CWIP 250 CWIP CO	57,278,29	1,594,849.33 19,466.87 2,351,556.87 605,143.76	1,302,20 22,158,62 1,709,04	1,594,849.33 1,675,424.40 572,047.66
CMIP CO La CMIP Labor CMIP Labor CWIP Labor CWIP Labor	31,854.65 4,184,97	1,733,2557.65 1,567,355.36 239,804.22	1,086.09 18,525.06 1,395.51	1,733,257.65 4,419.48 1,097,691.93 214,180.55
CWIP Overhead CWIP Overhead-Bidg CWIP Overhead-Infr CWIP Overhead-Infr CWIP Service Co Chgs	59,533.92 38,966.17	8 223 754 64 833 833 759 83 83 83 83 83 83 83 83 83 83 83 83 83	20,475.88 234,273.04 32,010.51	688,754,64 128,754,64 2,314,156,468 397,432,08
CWIP Service Co_Chgs CWIP AWWSC Chg-Infras CWIP GONTRACTED Services	42,248.52CR 55,535.93	5,269.73 544,022.02 552,103.68	17,269.10CR 1,938.43	1,171,181,11 360,092,99
CWIP CONTRACTED SERV CWIP CONTR SVC-INÍTA CWIP CONTR SVC-INÍTA CWIP CONTR SVC-Plant	16,375.66 2,586,883.85 887,048.80	26,666,582,64 715,555,39 28,980,348,23 9,448,162,59	441,644.05 33,649.34	26,666,582,64 695,526,14 20,451,601,06 6,182,768,16

83410 GL012TBAGP 0001R	다면다	ks Company ater-Co 12 ukgaar) ce g 12/31/2006		01/17/03 18:27:46
; ; ;	December Activity	ember	Prior Year Activity	r Yea ance
1 CWIP Retainage 11 CWIP Retainage-Bidgs 21 CWIP Retainage-Inffastr 105100 CWIP Partinage-Plant	217,	2, 455, 105, 36 4, 255, 105, 36 2, 105, 36 29, 105, 36	52,	1,509,289,11 244,521,00
1 21 05350 CI		22,858.20 195,235.55	193,800.00	195,235.55
11 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	6,035,05	703,911.94 51,763.27 234,212.02 495,314.81	12,792,19 12,260,81 3,450.75	703,911,94 14,164,70 194,948.31 463,814.31
	7,998.11 5,681.26	809,429.26 74,380.19 314,587,25 620,494,85	17,545.90 17,931.23 5,046.92	8,702 704 705 705 705 705 705 705 705 705 705 705
221 221 321 321 331 331 331 331 331 331	39,096,36 209,603.53 175,409.90	177,144.11 538,489.01 850,078.59CR		45,563.8 22,802.8 14,630.8
12 21 05399 CI		9,843,395.47CR	467,202.28CR	9,843,395,47CR 467,202,28CR
31 05900 CI		2,618.00		18.00
	3,510,736.83CR 1,563,960.59CR	51,962,726,94CR 1,944,994,67CR 55,976,919,57CR 13,044,854,66CR	2,856,174.26CR 1,582,950.81CR	പ വര
02 CWIP	5,155,855.80	1,735,349.17	220,924.05	,416,984.79
108105 Ab Opris-Acc Depreciation Classifd Ab Upris-Acc Depr-Not Classifd Ab Upris-Acc Depr-Not Classifd Ab Upris-Acc Depr-Not Classifd Ab Upris-Acc Depr-Oper Bldgs OS Ab Upris-Acc Depr-Op Water Profit Ab Upris-	24 64 64 64 64 64 64 64 64 64 64 64 64 64	50,5277,843.50GR 2,1239,922.37GR 5049.922.37GR 15,388,998.185GR 3,1889,998.125GR 5,205,6574.65GR 5,1897.8574.65GR	98 318 311, 319 111, 211 1411, 314 1411, 105 1411, 105 1411, 105 171, 105 171	80808446 00808446 4000446 40004486 8000446464 1000000
AD UPIS-Removal 115 AD UPIS-Salvage		2,040,107.64		2,040,605,16
812		, 97		94,978,49CR
AD UPIS-Scrap Met 8122 AD UPIS-Scrap Misc AD HPIS-Scrap Mis		,995.14	931,50CR	,146.90
108135 AD UPIS-Salv Trade-in		, 606.63		,108.52
8140 AD OPIS-SALV SALE		,975.00		,975.00
108145 AD UPIS-Orig Cost-Not classifd AD UPIS-Orig Cost-Not Class	111,246.67	2,430,81CR 6,779,218,74	280 536 40	2,490.81CR
	575.	96,589.1	575.0	89,689.1
Acc Amort Util Pit Svc B03 Accumulated Depreciation	611.881.10CR	75.828.388.49678	00 8 8 C C	7,673
ķ	23	455,951.18	744.80	425,369,94
Accum Amort UPAA-ATL	,765.53	7,985.33CR	800.91	6,905.2
B04 UPAA	741.5	955.85	1,056.11CR	464.73
07 Non Utility Property, Ne 121500 NUP-Other NUP-Other		9 1		9,737,68
BUT Non Utility Property, Net B10 Cash & Cash Equivalents 131312 BB&T		9,737.6		49,737.6

112TBAGP 11R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Trial Balance For the Period Ending 12/31/20	ks Company ater C6 12 USGAAP) g 12/31/2006		01/17/07 18:27:46
Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
BB&T BButsche Bank Fedh Plazz-New Chonka	63,079.70CR	76,661.28	158,390.770	687,833.83
Cash Clear-NSF Checke Cash Clear-Mixed Pymt	22.49CR 121.44CR	2.65CR 121.44CR	1,894.78CR	۲.
Cash Clear-Misc DR/CR Cash Clear-Misc DR/CR	0.00		550.14CR	0,0
Cash Clear-Interco	ี อู้สุด ผนเ		407.83	424.1
Cash Clear-General Cash Clear-General Cash Clear-ARC DR/CR	118,290,96CR 7.29	400.75CR 825,408.00 51.80	100,019.43	153,648,61 23,448,46
erry cash Petty Cash		2,400.00		0
& Cash Equivalents	181,209.77CR	904,169,16	68,841,58CR	840,222.02
B12 Customer Accounts Receivable 141000 Customer A/R	1 1 1			
saring	103,153,71	2,450,494.71	œ.	3,426,220.68
; 8	101,056.26	Z.453.028.64	40.00	2,080.11
Allowance for Uncollectible A/ 3000 Accum prov-uncoll acets Accim prov-uncoll acets				
e A/	23,854,32	261,026,46CR	27,550.70CR	258,903,51CR
សិត្ត	9,632.1	2.510.264.49	775 160 41	
Accrued Utility Revenue	89,632.10	2,510,264.49	775.160.41	4, 529, 611, 79
Refund Due From Assoc Co FIT Refund Receivable		80	0.660.6	8 708 196 8
ii keiung keceivable SIT Refund Receivable	249,075.00	626,090,8	0	386.991.4
Refund Due From Assoc Co	249,075.00	4,096,176,68	766,306,00	2, 165, 188, 23
llaneous Receivables isc A/R-System Misc A/R-System Misc A/R-Manual	47,559 30CR	541,006.77	150,462.25CR	444,827.6
Isc A/R-Medicare Subsidy Misc A/R-Medicare Subsidy	71.758.	4 4	73,028.2	45,748.8
isc A/R-Adv to Employees Misc A/R-Adv to Employees		, , ,		
Accum prov-uncoll misca/r R. Assoc Cos	3,657.57CR	3,657.57CR		·
02 A/K ASSOC COS-AW02 12 A/K ASSOC COS-AW12 800 Kents Receivable Rents Receivable	96 G	146,79 146,79CR		
scellaneous Receivables	45,666,28	602,980.00	77.433.96CR	590.576.42
Materials & Supplies 1100 Plant Material 1100 Plant Material	58,973,47CR	700	. A C C	
chemicals Chemicals	80	7.705		, (
Materials & Supplies	87,277.01CR	515,515.45	38,578,63CR	425,929.59
B19 Prepayments 163400 Other Special Deposits 0ther Special Deposits 165100 Prepaid Taxes 165200 Prepaid Insurance			1,394.79	1,000,00
Prepaid Insurance repaid PUC/PSC Assessments Pranaid DTC/DSC Assessments	56,186,18CR	708.24	40,465.28CR	.01
FIGNALL STOPPEDSSESSION	6,862.21CR	41,173.27		

83410 01610mm a cra	"American Water Worl	кв Сощралу		IO.
COUL LANGE	Kentucky-American Mater-Co 12 Total Company (USGAAP) . Trial Balance For the Period Ending 12/31/20	ater-co 12 osgaar) ce 12/31/2006		01/17/07 18:27:46
Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
X Kei			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
B19 Prepayments 165500 Prepaid Other		-		
74100	3,763.39	27,326.34	9,766.40CR	62,141.30
174200 Curr State Def may	123,706.51CR	24,138.25	179,115.72CR	23,199,99
74300		31,549.00	15,311.00	31,549.00
}	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	142,076.00	78,841.00	142,076.00
ω.	182,991.51CR	266,971.10	133,800.61CR	261,361.09
123 Debt & Preferred Stock Exp 181110 Unamort Debt Exp Out 1000 Unamort Debt Exp Out	668.50CR	158,075.43	668.50CR	166,097,43
ANAGE OMMUNIC DEDU AXD-IN ANAGE DESCRIPE ANAGE 181510 DESCRIPENT OFFER	5,340,03CR,	281,653.93	5,340,03CR	
181512 Pref Stk Exp Outside 181512 Pref Stk Exp W mandatory Pref Stk Exp W mandatory	64.24CR	23,062.16	64.24CR	23,833,04
쉽	6,072.77CR	462,791.52	6,072.77CR	535,664,76
B24 Deferred Rate Proceedings 182000 Deferred Rate Proceedings Deferred Rate Proceedings	30,086.22CR	421,207.06	29,966.80CR	782,496.82
B24 Deferred Rate Proceedings	30,086.22CR	421,207.06	29,966.80CR	782,496.82
B25 Preliminary Survey & Invest 183000 Prelim Survey & Invest Prelim Survey & Invest 183280 PSI-Customer Service Project PSI-Customer Service Project		125,657,24	95.39	134,963.35
B25 Preliminary Survey & Invest	4 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	125,657.24	95.39	134,963.35
B26 Deferred Regulatory Asset 186030 Reg Asset-AFUDC-EG-CWIP Reg Asset-AFUDG-EG-CWIP 186035 Reg Asset-AFUDG-EG-CWIP	9,255.47	362,548.13	17,046.46	260,533.87
8604		2,495,394,60		2,495,394.60
REGIONAL MANAGEMENT TO THE MANAGEMENT OF THE PLOW-	30,875.00CR	4,488,056,38	26,635,87CR	4,905,639,38
8605	2,008.00	501,337.39CR	2,264.00	519,144.39CR
2	2,144.00CR	360,198,00CR	2,144.00CR	334,470.00CR
(1	21,755,53CR	6,484,463.72	9,469,41CR	6,807,953.46
B27 Other Deferred Debits 184100 Eng Clearing Dist OH Eng Clearing Dist OH 184102 Migmt Study - Awr	82.95CR		194,993.97CR	270.20
84103 Mngmt Study - AMR Study - Pipe As			364.17CR	35.46
Mngmt Study - Pipe Assmnt 185125 RWIP Permits, Fees & Premiums			531,92CR	32.60
BS150 RWIP M & S and Purcha		9.75		9.75
RMIP M & S and Purchases	1,50	8,239.81		6,689.86
185250 RWIP CO Labor	3,188.83	234,315.42	805.87	188,966.56
RWIP Contracted Service	2,001,46	119,080,00	670.68	87,726,96
RWIP Contracted Services 185280 RWIP Retainage	21,120.25	1,847,899.15	31,174.50	1,713,965.27
RMIP Retainage 185315 RWIP Salvage		5,093.07		5,093.07
RMIP Salvage 185322 RWIP Scrap Misc		67,062.60CR	500.00CR	52,371,00CR
RMIP Scrap Misc 185999 RWI <u>P C</u> lear Removal & Salvage		780.00CR		780.00CR
186401 DDA-Programmed Maint,	26,376.63CR	2,139,192.95CR	644,267.95CR	1,948,700.47CR
DDA-Frogrammed Maint	21,945.95CR	1,468,485.47	31,001.12CR	1,761,135,68

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) For the Period Ending 12/31/20	kg Company ater-Co 12 USGAAP) 19 12/31/2006		01/17/07 18:27:46
i	December	December Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
B27 Other Deferred Debits 186405 DDA-RIA Software Licen DDA-DTA GAFFWHATE LICEN	מיייר מיייר		,	
186426 DDA-FAS 112 Costs			304.96CK	EO.
DDA-FAS 112 Costs 186432 DDA-Cost of Service Study	54,852.00	61,130.00		6,278.00
DDA-Cost of Service Study 186444 DDA-Waste Disposal				8,569.71
186492 DDA-Add-1 Security Costs	194,062,50	194,062,50	7,813,67CR	70,323,15
186598 DDA-Oth Red Assets	15.10	15.10		
186703 NDN-Drelim Financiac	34,349.02CR	3,361,153.63	47,657.58CR	3,800,210.59
186704 DDN-Frein Financing E	3,134.00	14,124.92		
186705 DDN-Undistributed Items			2,635.18	2,635.18
DDN-IC Rec7Pay Clearing 186707 DDN-Ins Oth Than Gro Rec			209,259.52CR	274,629.58CR
DDN-Ins Oth Than Grp Reg 186711 DDN-Acquisition Costs	4	2,916.10	2,391,41CR	37,411,26CR
186750 DDN-English Costs 186898 DDN-Englishering Studie 186898 DDN-Oth IT Assets DDN-Oth IT Assets	1,608,05CR	, 33	1,608.05CR	r c
B27 Other Deferred Debits	170,855.67	5,109,489.70	1,105,408.09CR	5,357,346,56
B33 Common Stock 201200 Com Stk Subs Interco Com Stk Subs Interco		36,568,776.50CR		36,568,776,50CR
B33 Common Stock		36,568,776.50CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	36,568,776,50CR
B34 Paid In Capital 205175 Donations from Stkholders 205100 Donations from Stkholders		21,329.44CR		21,329.44CR
205440 Min presale/Cancel	,	180.00CR		
MISC FIC	8,000,000,00CR	8,034,810,00CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34,810.00CR
B34 Paid In Capital	8,000,000.00CR	8,056,319.44CR		56,139
B35 Retained Earnings 210210 R/B at Acquisition 210240 R/E Since Acquisition R/E Since Acquisition		343,498.00CR	משטע טעע ע	343,498.00CR
B35 Retained Earnings		27,082,027.57CR	4,000,00CR	23,527,742,34CR 23,671,240,94CR
B39 Preferred Stock 215110 Pref Stk-Outside 215410 Pref Stk Sub Outside Pref Stk Sub Outside Pref Stk Sub Outside	00'009	1,466,100,00CR		1.468.700.00CR
B39 Preferred Stock	600.009	1,466,100.00CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,468,700.00CR
B40 Long Term Debt 215113 Pref Skk-Mand LT Pref Skk-Mand LT 221110 Bonds-Outside,		4,500,000,00CR		4,500,000,00CR
221120 Bonds-Inside		23,500,000,00CR		23,500,000.00CR
AW4¢ BODDS-INBIDE AW46 B40 Long Term Debt	27, 100, 000, 00	26,400,000,000R	; ; ; ; ; ; ; ;	53,500,000,00CR
Bank Debt	00.000.004	37,000,000,400,400		81,500,000.00CR
231200 Notes Pay-Assoc Cos Notes Pay-Assoc Cos	3,021,804,87	3,297,056,37CR	117,862.18CR	7,992,102.66CR
B43 Bank Debt	,021,804.87	3,297,056.37CR	117,862,18CR	7,992,102.66CR
B44 current Fortion bid				

B3410 GL012TBAGP 0001R	American Water Works Kentucky-American Water Total Company (US) Trial Balance For the Period Ending:	rks Company Water Co 17 (USGAAR) nce 12/31/2006		01/17/07 18:27:46
1 1 1 1	December	December Balance	Prior Year Activity	Prior Year Balance
232200 Curr Portion LTD-In AW46 Curr Portion LTD-AW46		27,100,000.00CR	1	1 t t t t t t t t t t t t t t t t t t t
44 C	27,100,000,00CR	27,100,000,00CR	!	
B45 Accounts Payable 234100 Acts Pay-Gen System Acts Pay-Gen System	1 150 058 9100	170 t 177 t 00 t		1
234110 Accts Pay-Poard 7		1,321,667,39CK	244,323.16	214,354.02CR
	16,034,39	21,666.90	11,897.73	45,025.61CR
Accts Pay-Contract Retentio 234300 Accts Pay-Misc	67,133.42CR	196,873.65CR	52,601.20CR	560,666.99CR
Accts Pay-Misc 002 Accts Pay-Misc W/0's 004 Accts Pay-Will Work	72,353.97CR 73,842.09CR	114,499.70CR 327,228.41CR	3,237,158.72CR	26,580,65CR 3,511,925,72CR
006 Accts Pay-Wikbskt Acct 007 Accts Pay-Poard Acct	18,164.91 3,813;23CR	15,111.42CR	489,970.65	776,105.
234400 Accts Pay-Proj Exp Accr	3,362,820.36CR	💃 4,304,149,14CR	85,222,96	
AW03 Accts Pay-AW03 280999 Interco Rec/Pay	918,222.62CR	994,977,29CR	169,342,05CR	196,369,63CR
	23,378.23CR	23,714.35CR		19,112.25CR
S Accounts Pay	5,639,423,53CR	7,296,805.16CR	3,386,011.80CR	5,350,140,70CR
346 Accrued Taxes 236120 FUTA FUTA	#205.9	44 L	. 4501 001	1
Z3513U F1CA	587,3008	15.673 44(19	107. 107. CV	מספרי הדי מא
Z3614U SUTA SUTA	2.1 5008	0 1 6	7	
236144 Payroll Tax Clearing Payroll Tax Clearing		V	מייים מייים	370.24CR
236151 Gen Tax - Property Gen Tax - Property	622.820.86	1 96.5 th 20.00 th	,	, 0,
236152 Gen Tax - Sales/Use Gen Tax - Sales/Use	0277 277 COO L	1, 365, 647, 48CK	1,203,611.44	288,980.53CR
236170 Gen Tax - Other Gen Tax - Other	, ,	L, U/8, ISB. SICK	20,026.06CR	92,881.97CR
236201 FIT Tax Clearing	7/170	192,700.00CK		
236210 Acci Fir - Currenty	. 0	1,820,00		1,820.00
236220 Accr FIF - Pr Surenc IF	2,383,900.00	2,590,512.00CR	1,040,777.00	355,361,00CR
236230 Acci Fil Current Yr	1	2,060,993.85CR	1,689,716.00CR	1,689,716.00CR
236240 Accr SIT - Current rr Accr SIT - Pr Yrs Accr SIT - Pr Yrs	71,967.00CR	379,126.00CR	19,507.00	53,486,00CR
236310 Curr Def FIT Curr Def FIT		100 CTT 10	•	
236320 Curr Def SIT/LIT		ZI, SS3.00CR		21,553.00CR
B46 Accrued Taxes		5,529,00CR		5,529.00CR
Accrued 200 Int	7 5		20.437.5	
AW46 Int Accr-LID-AW46	823,801.46	269,170,42CR	, oc	•
44124 Accrued FFD DIV Requirements 002 Accr PFD DIV W/ mand	64,583.75	30,703,7508		
B47 Addrued Interest	1,313,413,12	611,746.26CR	559,308,33	1,365,850.85CR
B48 Customer Deposits 238010 Current Customer Deposits 238020 Unclaimed Cust Deposits Unclaimed Cust Deposits B48 Customer Deposits	0,060.00			499.56CR 6,060.00CR
MATE				6,559,56CR
241201 Accr Water Purchases	123,706.51	24,138.25CR	179,115.72	23,199.99CR

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Trial Balance For the Period Ending 12/31/2006	ks Company ater-Co 12 Usgaab) g 12/31/2006		01/17/07 18:27:46
Description	Dece	December Balance	Prior Year Activity	Prior Year Balance
Accr Water Purchases) ; t t t t f	33,268,16CR	534.97	13,891.76CR
Accr Power 41203 Accr Legal	4,923.11CR	273,336.96CR		107,000,00CR
241204 Accr Andit andit	21,805,70CR	21,805.70CR		
241206 Accr Wache	1,055.00CR	1,055.00CR		
241207 Accr Insurance	8,661.40CR	205,867.00CR	18,386,08CR	327,816.00CR
	, 02CR	1.06CR	31.48	114.67CR
A 1210 A 22 MARKS TO THE TOTAL T	4,660.71	30,624.97CR	12.000.00	32.00 000 Ct
271210 ACC: Waste Disposal 241211 Norw Berlysst & Disposal	120,218	120,218.18CR) -	ì
241212 Act DRP Contributed Reimb	1,624.88CR	3,500.00CR		
241213 Accr BIP Contribution	263.98CR	5,238.53CR		
	11,096.67	34, 155,52CR		10,141.63CR
	64, 04, 04, 04, 04, 04, 04, 04, 04, 04, 0	1,774.37CR		1,457,93CR 2,00 713.65CR
		U,844.UB	8,566.	6, 665, 75CR
011 WH PR-TAX COLI PAĞ SIT 012 WH PR-TAX COLI PAĞ LIT 013 WH PR-TAX COLI PAĞ FICA 999 WH PR-MISOCLIAMBOĞUR 41227 ACCF EMDLOYŞE 401K MALCA	2,061,04CR	16,375,66CR	11, 9590, 960CK 9, 1959, 990CK 1869, 120CK 118, 76CK	11,959.60 113,959.60 113,959.656R 18,369.126R 3,148,600R
	299,98CR	10,510.05CR	40,757,09CR	36,301.810R
Accrued PFD Div Requirement 41229 Accr Construction Costs Pay		19,460.10CR	6,568,17CR	19,682,33CR
Accr Construction Costs Pay 241230 Unclaimed Credits Pay		57,053.20CR	200,463,28CR	200,463.28CR
Unclaimed Credits Pay 41234 Unclaimed Ext Dep Refund Pay	21,393.95CR	52,620.93CR	550.40CR	26,056.57CR
uncialmed Ext Dep Refund Pa 41236 Unbilled Items-System		4,598.15CR		4,598.15CR
41237 Unbilled Stock C-System		28,771.29CR	45,177.15CR	53,865,36CR
41238 Unbillia Stock E-System		66,572.45CR	4,748.95	100,558.58CR
124	511,5	113,168.22CR	133,855.70CR	281,019.75CR
705 CFO-Cust Asst Nonriedged 006 CFO-Cust Asst Pledged 41244 CFO-Sales Tax	53.00CR 31.00CR	226.00CR 124.00CR	30.00CR 20.00CR	144,00CR 92,00CR
CFO-Sales Tax 41246 CFO-Gross Rcts Tax	89,561	370,382.05CR	321,385.18	298,168,55CR
41248 CFO-Mun Tax	27,310.74	38,041,80	254,695.78CR	200,303.95CR
124		1,367.80CR	196,870.18CR	4,000.37CR
001 CFO-MC/Swr Rev/Cash CFO-MC/Swr A/R 004 CFO-MC/Swr ChgOff 41250 A/P Check Clearing	400 70W	1,610,263.52CR 1,610,263.89 644,337,60	404,780.79CR 410,238.03 17,470.77	2,766,843.21CR 2,113,980,71 417,258.51
ın	1,883,943.77CR	3,375,861.04CR	1,668,080,98CR	3,013,144,70CR
P/R Check Clearing 241998 Other Curr Liab Analyzed		1,492.71CR	155,573,84CR	161,634.54CR
- 1	1	668,941,13CR		810,289.39CR
Misc	1,555,609.12CR	5,699,321.79CR	2,341,467.95CR	6,026,033.69CR
52120 Adv for Const-NT Ext 52130 Adv for Const-NT Ext 52130 Adv for Const-NT Services	819,920.78	14,426,761.57CR	455,569.12	12,122,290.89CR
A.	1,317,416.90	509,106.84CR	25,423.90CR	1,297,082,14CR
Adv for Const-NT Meters		358,112.36CR	22,469.00CR	231,928.16CR

63410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-CG 12 Total Company (USGAA) For the Period Ending 12/31/2006	rks Company Agter-Co 12 (USGAAR) nc 12/31/2006		01/17/07 18:27:46
Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
12 Ke	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		7	1
B55 Advances for Construction 252150 Adv for Const-NT Hydrants				
252160 Adv_for_Const-NT Hydrants	11,077.88CR	402,609,48CR	23,454.00CR	461,196.55CR
Adv for Const-NT Other 252220 Adv for Const-Tax Ext	3,711.27CR	574,339.94CR	9,807.00CR	748,271.07CR
	208,419.03			1,587,650.41CR
AC.	2,330,967.56	16,492,638.27CR	374,415.22	16,448,419.22CR
B56 Deferred Income Taxes 253203 Def Fil-Norm Property				
253301 Def_FIT-Other.		1,788,512.00CR		1,788,512.00CR
Def FIT-Other 253309 Def FIT-AMT	2,068,144.35CR	28,154,242.54CR	661,515.63CR	28,526,266.22CR
253701 Def FIT-AMT		133,392.00	133,392.00	133,392.00
	515,409.31CR	5,358,581.88CR		6,111,856.73CR
B56 Deferred Income Taxes	2,583,553,66CR	35,167,944.42CR	1,387,541,66CR	36,293,242.95CR
B57 Deferred ITC 255101 Unamortized ITC - 3% Unamortized ITC - 3%	α			•
255102 Unamortized ITC - 48 Thomastined TMC - 48	2 1 1 (1	10.01 F. CO.	/18.88	115,177.67CR
255103 Unamortized IIO 1108	525.00	67,503.41CR	592.25	72,109.41CR
Unamortized ITC - 10%	5,903.00	1,125,665,57CR		1,177,846,57CR
B57 Deferred ITC	7,066.00	1,302,647.65CR	7,966,26	1,365,133.65CR
B58 Deferred Regulatory Liability 256212 Reg Liab-Exc Def Depr FTP				
256220 Red Liab-Exc Def Depr FIT	11,734.00	1,566,400.63CR	13,228.00	1,670,416.63CR
Reg Llab-Deficit Def FIT 256232 Reg Llab-Exc Def Penr STR	2,296,000R	306,404.84	2,588.88CR	326,766.84
256250 Red Liab-ARO/NNS	2,200.00	873,357.00CR		
256310 Req Liab-ARO/NNS	82,277.34CR	7,597,007,36CR	545,891.73	6,560,981.16CR
256311 Red Liab-TTC Gross-Up 38	432.00	74,168.75CR	487.00	77,998.
256312 Red Liab-ITC Gross-Up 4%	356.00	45,688.75CR	401.25	48,839,75CR
Reg Liab-IIC Gross-Up 10%	3,252.00	620,165,24CR	3,666.50	648 999 24CB
B58 Deferred Regulatory Liability	66,599.34CR	10,470,382,89CR	561,085,60	8,680,468,690
B59 Other Deferred Credits 262110 DCA-Pension Liab Awws				
262120 DCA-Pension Liab Awws	834,296.02		10,960.75CR	714,406,14CR
DCA-Pension Pymt Op Co 262210 DCA-Accr OPES	64,524.75CR	2,381,721,20CR	71,849.08CR	2,965,911.20CR
262215 DCA-Accr OPEB A62215 DCA-Accr OPEB Med Subside	67,656.83CR	299,736.96CR	74,522.67CR	299,737.00CR
262313 DCA-FAS 112 COSTS Med Subsidy	10,745.00CR	42,980.00CR		
DCA-FAS 112 Costs 262317 DCA-Def Comp Costs	54,852.00CR	. 61,130.00CR		6,278.00CR
DCA-Def Comp Costs 262318 DCA-Inc Plan Stock		31,657.20		19,669,92
DCA-Inc Plan Stock 262321 DCA-Inc Plan Cash LT				11,987.28
DCA-Inc Plan Cash LT 262322 DCA-Inc Plan Cash Annual			9,645,50CR	
DCA-Inc Plan Cash Annual 262401 DCN-Ins Other Than Gro Red	18,780.09CR	213,721.81CR	15,673,61	107,545.42CR
DCN-Ins Other Than Grp Reg	30,765.92CR	30,765.92CR		37,410.57
B59 Other Deferred Credits	586,971.43	2,998,398,69CR	151,304.39CR	4,024,809.99CR
Abz CIAC 271110 CIAC-NT Mains		2012 A100		
271120 CIAC-NT Ext Dep CIAC-NT Ext Dep	8767 980 CEC	3)/*: n+p 'n+' n+	1000	13,319,562.22CR
€.	127 1 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	AUAT.000164016	353,216,45CR	8,805,159.84CR

83410 GLO12TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP)	ka Company ater-Co 12 usgaar)		01/17/07 18:27:46
	For the Period Endin	Ending 12/31/2006		
Description	December	December Balance	Prior Year Activity	Prior Year
00012 Kentucky-American Water Co.	11 12 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	17 11111111111111111111111		
B62 CIAC				
271140 CIAC-NT METERS 271140 CIAC-NT METERS	1,411,488,93CR	12,726,971.56CR	95,270,00CR	10,048,960,63CR
271150 CIAC-NT Meters		168,042.19CR		168,042,19CR
271160 CIAC-NT Hydrants		694,087,66CR		402,818,64CR
271170 CIAC-NT WIP		2,991,896.06CR		2,670,403.89CR
CIAC-NT WIP 271180 CIAC-NT NON-Ut-1 Pron		358.60CR		
CIAC-NT Non-Util Frop 271210 CIAC-Tax Mains		249,724.86CR		249,724.86CR
271220 CIAC-TEX Mains 271220 CIAC-TEX EXt Dep		1,998,493,38CR		1,998,493,38CR
CIAC-TEXT EXT. Dep 271230 CIAC-TEX Services	155,843,02CR	704,228.02CR		548,385.00CR
CIAC-Tax Services 271240 CIAC-Tax Meters	22,670,00CR	6,049,242,33CR	25,900,00CR	5,618,527.33CR
271250 CIAC-Tax Meters 271250 CIAC-Tax Hydrants		3,299.01CR		3,299.01CR
271260 CIAC-Tax Hydrants 271260 CIAC-Tax Other		487,486,50CR		487,486.50CR
272010 Accum Amort CIAC-Mains		440,902,80CR		440,902.80CR
272040 Accum Amort CIAC-Mains		281,286.30	1,221.51	280,064.79
Accum Amort CIAC-Meters 272050 Accum Amort CIAC-Hydrants		35,022,86	1.47	35,021.39
Accum Amort CIAC-Hydrants 272060 Accum Amort CIAC-Other		5,907.84		5,907.84
Addum Amort CIAC-Other	103,933.44	9,931,963.60	49,019.16CR	8,758,962.11
B6Z CIAC	1,718,108.03CR	39,835,232.25CR	522,182.63CR	35,681,810.16CR
00012 Kentucky-American Water Co.	1,431,858.56CR	1,521,849,08	1.925.779.610	3 410 705 63

American Water - MD Operating Data Report - Regulated Business - Water Company/Location Name: Kentucky American Water Company
User ID: IRELANSP , Date Run: 1/16/09; Period Type: YTD , Date:

; Date: 12/2006; Budget Type:ORIGINAL ; Post/Adj: ASADJUST

	Total	Residential	Commercia	Industr	ial Fire	OPA	Resale	Miscellaneous
Number of Bills								
Monthly	1420019	1288067	105266	275	20167	6119	125	0
Bi-Monthly	0	0	0	0	0	0	. 0	0
Quarterly	0	0	0	0	0	0	0	0
'vening/Closing Bills	69501	66293	2954	2	235	16	1	0
her	0	0	0	0	0	0	0	D
.otal Actual	1489520	1354360	108220	277	20402	6135	126	D
Total Actual Prorated	1404844	1277368	102068	261	19242	5786	119	0
Budget	1393225	1264153	101880	240	21036	5796	120	0
Variance	11619	13215	188	21	1794-	10-	1-	0
Number of Estimated Bills	36460	32757	3449	9	1	242	2	
3 or More Estimates	2341	2181	147	0	0	13 187096		O .
Total Billed Days	44829021	40541106	3273390	8359	815102	10/030	3968	Ų
Water Sales (1000G)	13511146	6552091	4324977	756267	45737	1441077	388915	2082
Metered	12211140	0332031	4324977	130201	43737	0	0 0	2002 D
Flat Rate Total Water Sales	13511146	6552091	4324977	756267	45737	1441077	388915	2082
Credit	239323-	111634-	99558-	7289~	13,57	20124-	36-	6B2-
Intercompany Sales	233323	0	0	7205	ō	0	0	0
Total Net Sales	13271823	6440457	4225419	748978	45737	1420953	388879	1400
Total Net Sales Prorated	12517351	6074333	3985214	706400	43137	1340175	366772	1320
Budget	14012140	6427687	4486083	898999	43137	1548455	650916	0
Variance	1494789-	353354-	500869-	192599-		208280-	284144-	1320
Revenues (\$)	2171107	223331	500005	1,20,2	15251	200200	201211	
Billed	48930475	27542503	12400499	1457997	3021280	3611769	882383	14044
Credits	618070-	301061-	252651-	13428-	5154-	42621-	78-	3077-
Net Revenue	48312405	27241442	12147848	1444569	3016126	3569148	882305	10967
Net Revenue Prorated	45565965	25692833	11457273	1362449	2844667	3366251	832148	10344
Budget	49309002	26591052	12476615	1718899	3286140	3794496	1441800	. 0
Variance	3743037-	898219-	1019342-	356450-	441473-	428245-	609652-	10344
Billed Revenue/1000G	3.6402	4.2297	2.8749	1.9287	65.9449	2,5117	2,2688	7.8335
Budget Revenue/1000G	3.5190	4.1369	2.7811	1.9120	.0000	2.4505	2.2150	.0000
# of Credit Adjustments	9679	8461	1090	5	18	100	3	2
Connections								
Total-End of Period	115783	104780	8586	21	1899	486	11	0
Budget	117252	106467	8486	20	1786	483	10	0
Variance	1469-	1687~	100	1	113	3	1	0
System Delivery (1000G)	Actual	Prorated	Budget	- t	Variance	Last Year	12-Month R	oll
Gross S/D Produce/Purch	16466425	15530349	16481481	94.2	951132-	16068331	16466425	
System Delivery Transfer	0	0				0	0	
SARTEM DETINETA TIEMPICI	•							
Net System Delivery	16466425	15530349	16481481	94.2	951132-	16068331	16466425	
	16466425 13271823	15530349 12517351	14012140	89.3	1494789-	13678724	13271823	
Net System Delivery	16466425 13271823 3194602	15530349	14012140 2469341		1494789- 543657	13678724 2389607	13271823 3194602	
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. %	16466425 13271823 3194602 19.4	15530349 12517351	14012140	89.3	1494789-	13678724 2389607 14.8	13271823 3194602 19.4	
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. % "th Unbilled/Consumption	16466425 13271823 3194602 19.4 272142	15530349 12517351	14012140 2469341	89.3	1494789- 543657	13678724 2389607 14.8 0	13271823 3194602 19.4 0	
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. %	16466425 13271823 3194602 19.4	15530349 12517351	14012140 2469341	89.3	1494789- 543657	13678724 2389607 14.8	13271823 3194602 19.4	
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. \$ "th Unbilled/Consumption tual Water Losses	16466425 13271823 3194602 19.4 272142 2922460	15530349 12517351 3012998	14012140 2469341 14.9	89.3 122.0	1494789- 543657	13678724 2389607 14.8 0 2389607	13271823 3194602 19.4 0 3194602	W
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. % "th Unbilled/Consumption	16466425 13271823 3194602 19.4 272142	15530349 12517351	14012140 2469341	89.3	1494789- 543657	13678724 2389607 14.8 0	13271823 3194602 19.4 0	Variance
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. \$ "th Unbilled/Consumption tual Water Losses Operations	16466425 13271823 3194602 19.4 272142 2922460	15530349 12517351 3012998	14012140 2469341 14.9	89.3 122.0	1494789- 543657 4.5	13678724 2389607 14.8 0 2389607	13271823 3194602 19.4 0 3194602	Variance
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. ith Unbilled/Consumption tual Water Losses Operations Labor Costs (\$)	16466425 13271823 3194602 19.4 272142 2922460 Actual	15530349 12517351 3012998 Budget	14012140 2469341 14.9 Variance	89.3 122.0 Last Year	1494789- 543657 4.5	13678724 2389607 14.8 0 2389607 <u>Actual</u>	13271823 3194602 19.4 0 3194602 Budget	
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. ? "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production	16466425 13271823 3194602 19.4 272142 2922460 Actual	15530349 12517351 3012998 Budget	14012140 2469341 14.9 Variance 1432563	89.3 122.0 Last Year	1494789- 543657 4.5 Total 06M Expen	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129	13271823 3194602 19.4 0 3194602 Budget	2944841
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. \$ "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network	16466425 13271823 3194602 19.4 272142 2922460 Actual	15530349 12517351 3012998 Budget 0	14012140 2469341 14.9 Variance 1432563 2324129	89.3 122.0 Last Year 1350524 1740425	1494789- 543657 4.5 Total O&M Expen Production Network	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656	13271823 3194602 19.4 0 3194602 Budget	2944841 2043296
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. ? "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274	15530349 12517351 3012998 Budget	14012140 2469341 14.9 Variance 1432563 2324129 660274	89.3 122.0 Last Year 1350524 1740425 332582	1494789- 543657 4.5 Total O&M Expen Production Network Cust Ritns	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002	13271823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292	2944841 2043296 613710
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. † "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274	15530349 12517351 3012998 Budget 0 0 0	14012140 2469341 14.9 Variance 1432563 2324129 660274	89.3 122.0 Last Year 1350524 1740425 332582 0	1494789- 543657 4.5 Total 06M Expen Production Network Cust Rltns Maintenance	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002	32371823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292	2944841 2043296 613710 0
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. † "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313	15530349 12517351 3012998 Budget 0 0 0 0 5156940	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627-	89.3 122.0 Last Year 1350524 1740425 332582 0 486485	1494789- 543657 4.5 Total O&M Expen Production Network Cust Ritns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002 0	3271823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292 019970591	2944841 2043296 613710 0 2300425-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. ? 'th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279	15530349 12517351 3012998 Budget 0 0 0 0 0 5156940 5156940	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365561-	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016	1494789- 543657 4.5 Total 06M Expen Production Network Cust Rltns Maintenance	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002	32371823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292	2944841 2043296 613710 0
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. * "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899	15530349 12517351 3012998 Budget 0 0 0 0 5156940 5156940	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246	1494789- 543657 4.5 Total O&M Expen Production Network Cust Ritns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002 0	3271823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292 019970591	2944841 2043296 613710 0 2300425-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. † "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 5156940	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238	1350524 1740425 332582 0 486485 3910016 537246 4447262	1494789- 543657 4.5 Total O&M Expen Production Network Cust Ritns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002 0	3271823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292 019970591	2944841 2043296 613710 0 2300425-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. * "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899	15530349 12517351 3012998 Budget 0 0 0 0 5156940 5156940	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246	1494789- 543657 4.5 Total O&M Expen Production Network Cust Ritns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002 0	3271823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292 019970591	2944841 2043296 613710 0 2300425-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. * "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization *	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 5156940	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238	1350524 1740425 332582 0 486485 3910016 537246 4447262	1494789- 543657 4.5 4.5 Total 0&M Expen Production Network Cust Ritns Maintenance Admin & Gen Total	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002 0 17670166 27676953	3237288 111360 3297288 111360 56292 0 19970591 24375531	2944841 2043296 613710 0 2300425- 3301422
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization % Non-Scheduled Overtime (Brs)	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13	15530349 12517351 3012998 Budget 0 0 0 0 5156940 5156940 5156940 0	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238	1350524 1740425 332582 0 466485 3910016 537246 4447262	1494789- 543657 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs)	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 0 17670166 27676953	13271823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292 0 19970591 24375531	2944841 2043296 613710 0 2300425- 3301422
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. 'th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization % Non-Scheduled Overtime (Brs) Production	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13	15530349 12517351 3012998 Budget 0 0 0 0 0 5156940 5156940 0 5156940	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12	1494789- 543657 4.5 Total O&M Expen Production Network Cust Ritns Maintenance Admin & Gen Total Sick Time (Hrs) Production	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002 0 17670166 27676953	32371823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292 0 19970591 24375531	2944841 2043296 613710 0 2300425- 3301422 Difference 738
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. * "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capital Payroll Capitalization * Non-Scheduled Overtime (Brs) Production Network	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13	1350524 1740425 332582 0 486485 3910016 537246 4447262 12	1494789- 543657 4.5 Total O&M Expen Production Network Cust Ritns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002 0 17670166 27676953 Actual 1226 5110	3237288 3194602 Budget 3237288 1113360 56292 0 19970591 24375531 Prior Year 488 3264	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. 'th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization Non-Scheduled Overtime (Brs) Production Network Cust Ritns	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608	15530349 12517351 3012998 Budget 0 0 0 0 0 5156940 5156940 0 5156940	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13	1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080	1494789- 543657 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 0 17670166 27676953 Actual 1226 5110 717	13271823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292 0 19970591 24375531 Prior Year 488 3264 368	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. † th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization † Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance	16466425 13271823 3194602 19,4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0	15530349 12517351 3012998 Budget 0 0 0 0 5156940 5156940 0 5156940 0 3252 12350 0 0	14012140 2469341 14.9 Variance 1432563 2324129 650274 0 4782627- 365661- 737899 372238 13	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080	1494789- 543657 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002 0 17670166 27676953 Actual 1226 5110 717 0	32371823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292 0 19970591 24375531 Prior Year 488 3264 368	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. * "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization * Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 3252 12350 0 0	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272	1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. † th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization † Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance	16466425 13271823 3194602 19,4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0	15530349 12517351 3012998 Budget 0 0 0 0 5156940 5156940 0 5156940 0 3252 12350 0 0	14012140 2469341 14.9 Variance 1432563 2324129 650274 0 4782627- 365661- 737899 372238 13	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual se (\$) 6182129 3154656 670002 0 17670166 27676953 Actual 1226 5110 717 0	32371823 3194602 19.4 0 3194602 Budget 3237288 1111360 56292 0 19970591 24375531 Prior Year 488 3264 368	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. *	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 3252 12350 0 0	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272	1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. % "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capital Payroll Capitalization % Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Total Payroll Total Payroll Capitalization % Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 3252 12350 0 0	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total Payroll Capitalization Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 3252 12350 0 0 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. % "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization % Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Fayroll Capitalization % Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 12350 0 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total Payroll Capitalization Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 650274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. 'th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization Non-Scheduled Overtime (Hrs) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capitalization Won-Scheduled Overtime (Hrs) Production Network Cust Ritns Maintenance Admin & Gen Total of Employees Production Network Cust Ritns Maintenance	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 5529178 13 3263 9792 3608 0 272 16935	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 12350 0 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. % "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization % Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 3252 12350 0 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. 'th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization Non-Scheduled Overtime (Hrs) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capitalization Won-Scheduled Overtime (Hrs) Production Network Cust Ritns Maintenance Admin & Gen Total of Employees Production Network Cust Ritns Maintenance	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 650274 0 4782627- 365561- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. % th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capitalization % Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen Service Company Total	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 5529178 13 3263 9792 3608 0 272 16935	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 12350 0 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0 466485 3910016 537246 4447262 12 2242 8801 1080 0 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. % "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capitalization % Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total O&F Total O&F Total O&F Total OAM Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen Service Company	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 3252 12350 0 0 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. * "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capitalization * Non-Scheduled Overtime (Brs) Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen Service Company Total Permanent FTE	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935 28 60 16 0 19 0 123 123	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 650274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0 486485 3910016 537246 4447262 12 2242 8801 1080 0 1032 13155	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-
Net System Delivery Total Net Water Sales Total Non Revenue Water N.R.W. % "th Unbilled/Consumption tual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization % Non-Scheduled Overtime (Hrs) Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen Total # of Employees Production Network Cust Ritns Maintenance Admin & Gen Service Company Total Permanent FTE Temporary FTE	16466425 13271823 3194602 19.4 272142 2922460 Actual 1432563 2324129 660274 0 374313 4791279 5529178 13 3263 9792 3608 0 272 16935 28 60 16 0 19 0 123 123 0	15530349 12517351 3012998 Budget 0 0 0 5156940 5156940 0 5156940 0 12352 12350 0 0 15602	14012140 2469341 14.9 Variance 1432563 2324129 660274 0 4782627- 365661- 737899 372238 13 11 2558- 3608 0 272 1333	89.3 122.0 Last Year 1350524 1740425 332582 0466485 3910016 537246 4447262 12 2242 8801 1080 01032 13155 26 47 15 021 109 109 109	1494789- 543657 4.5 4.5 Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13678724 2389607 14.8 0 2389607 Actual Se (\$) 6182129 3154656 670002 17670166 27676953 Actual 1226 5110 717 0 585	13271823 3194602 19.4 0 3194602 Budget 3237288 1111350 56292 019970591 24375531 Prior Year 488 3264 368 0 2730	2944841 2043296 613710 0 2300425- 3301422 Difference 738 1846 349 0 2145-

For Statistical data the number of actual days YTD are 387, the number of budgeted days YTD are 365.
For Statistical data the number of actual days in this period are 30, the number of budgeted days in this period are 31.

Provated values are provided for comparison to Budget.

83 621012 00042	American Water Work Rentucky American Wa Total Company (U Comparative Balanc For the Period Ending	s Company ter-Co 12 sgan) shet 12/31/2007	01/21/08 11:52:12	
Kentu	cky-American Water Co.		-	
		Current Year	Prior Fiscal Year Ending Bal	
ASSETS COUNTY ASSETS ACOUNTY ACOUNTY	ity Plant ruction work in mlated depreciat	345,341,374 20,4304,719 80,4304,719 326,777	533 763 347	
	r utility plant adjustment cotal Utility Plant Jtility property	286,543,328	263,815,973	
or C	er investments nt Assets ash and cash equive	398,277	904,169	
これでもよりますから	Temporary investments Allowance accounts Allowance for uncollectible accounts Inhilled revenues lessor. companies HIT refund due from assoc. companies Miscellaneous receivables Alscrials and supplies Cher.	2022 2022 2022 2022 2022 2022 2022 202	2453 2453 2453 261012 26006 26006 27012 27012 2715 2415 2415 2415	
8 0	b-total	02,83	4,38	
222222 224526 1	iferred debits bobt and preferred stock Brobins of rate proceeding Prelim survey & Invest charges Reg Asset-income tax recovery	. 984 4885 1225 3.3685 64,533 64,533	44444 622480 647480	
29 S	ib-total otal Assets	13,207,38	03,61 83,70	
SOMETHINGS	ARITAL AND LIABILITIES Opposite Stock Companies Companie	36, 25, 25, 25, 25, 25, 25, 25, 25, 25, 25	36,568,777 8,056,319 28,349,083	
- 60	eacguirea c/s & Ac otal common equity	74,784,963	72,974,179	
9.04 4.04 4.1	eferr ong te	1,466,700 84,300,000	1,466,100 54,400,000 128,840,279	
	nrent liabilitie Bank debt bortion Current bortion Accounts Payable Taxes accrued	18 1115 1115 1115 1115 1115 1115 1115 1	23, 297 27, 1200, 005 27, 353, 988 8, 267, 52 611, 74	
	Customer Dividenc Other ub-total	3,267,524	52,699,322	
ԽԽԽԽԽ 4տ <i>Ն</i> Ի Ձջ։ Ծ	eferred credits or construction Customer adv. for construction Deferred income taxes Deferred investment tax credits Freg.liab-inc.tax.refund thru rates Other.	46.14.66.66.66.66.66.66.66.66.66.66.66.66.66	ALE 1 A A A A A A A A A A A A A A A A A A	
	up-rocal Contributions in aid o	43,585,31	39,835,23	
Tota	l capital and liabilities	306,003,289	287,583,704	

5,799,993

5,541,504 3,352,025 78,706

4,613,394

292,955-6,515

562,111 38,325

491,027

62 Net Income 64 Preferred Dividend Declared

61 Total Interest Charges

RI 4

\$2 53

AFUDC M & J Gain (F

45

Income to Common Stock

65 Net

307, 937

5,980,042 6,058,815

5,799,991

3,273,319

9 Purcha 11 Chentol 11 Chentol 12 Waste 1 13 Manager 14 Group 15 Pension 16 Repula 18 Chentol 19 Rentol 20 Genora 21 Miscel 25 Other

Total 1

33

34

63500 GL01218AC 9001R

Kentucky

83410 GLOZZALNGP 0001R			American Wa Kentucky-Ame Total Co Analysis of For the Perio	American Water Morks Company Kentucky-American Water-Co 12 Total Company (USGAAP) Amalysis of Income Month a YTD or the Period Ending 12/31/2007	2 2 007				1 01/21/08 11.149:48	,
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast	
00012 Kentucky-American Water Co.		; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;		J	1	f 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		# # # # # # # # # # # # # # # # # # #	
202 Water Revenues 401110 Ros Sales Billed	4		. !							
401120 Res Sales Unbilled	Z, 139, 806CR	2,436,833CR	297,027	1,931,832CR	27,594,445CR	27,715,647CR	121,202	27,262,686CR	27,715,647CR	
Res Sales Unbilled 401210 Com Sales Billed	145, 875CR		143,876CR	38,525	B1,378CR		81,378CR	1,361,414		
Com Bales Billed 401220 Com Sales Unbilled	896,670CR	1,089,471CR	192,801	858,917CR	12,388,694CR	12,345,169CR	43, 525CR	12,143,005CR	12,345,169CR	
Com Sales Unbilled	14,780CR		14,780CR	78,702CR	54,059		54,059	433,841		
A01320 Trd Sales thirlled	114,366CR	144,289CR	29,923	101,056CR	1,480,187CR	1,552,979CR	72,792	1,444,547CR	1,552,979CR	
And also united in the series of the series	13,556CR		13,556CR	11,178	18,828CR		18,828CR	67,313		
A01420 Pub Fire Billed	1,92,287CR	209,187CR	16,900	183,777CR	2,216,224CR	2,200,805CR	15,419CR	2,182,373CR	2,200,805CR	
Aniago Priv Wire Unbilled				6,242						
401460 Priv Fire Billed	106,429CR	100,152CR	6,277CR	94,103CR	1,138,372CR	1,041,746CR	96,626CR	1,052,049CR	1,041,746CR	
Antern Park Challed	490		064	2,514	577		577	495CR		
Anten but billed	274,602CR	379,253CR	104,651	251, 049CR	3,896,261CR	3,787,531CR	108,730CR	3,565,25502	3,787,531CR	
Pub Auth Unbilled	110,217CR		110,217CR	78,914CR	22,706CR		22,706CR	145,184		
A Diday Cales for Bearing Inhilled	109,565CR	102, 631CR	6,934CR	88,358CR	1,151,111CR	1,267,940CR	116,829	1,109,393CR	1,267;940CR	
Anican calca for heading undilled	30,036CR		30,036CR	9,525	16,497		16,497	23,458CR		
AWIZ MARKATE AWOS	26,179		26,179		280,564CR		280,564CR			
*or/in Misc Sales Billed	611CR		611CR	822CR	18,789CR		18,789CR	19,513CR		
P02 Water Revenues	4,122,132CR	4,461,816CR	339,684	3,599,546CR	50, 216, 426CR	49,911,817CR	304,609CR	46,795,022CR	49,911,817CR	
P03 Sewer Revenues 402110 Dom WW Serv Billed Dom WW Serv Billed	16,207CR	14,63207	I, 515CR	17.09008	195,96902	178.241CB	17,728CR	18 F. 428CR	001145 AT1	
402210 Com WW Serv Billed	0.00	n 001		10110	440				474	
402310 Ind Wm Serv Billed	2019	30784 C	3,831t.K	9,95/CK	110, /44CR	12,399CK	28,350CR	93,356CR	82, 394CR	
402510 Pub Auth WW Svc Billed Pub Auth WW Svc Billed			9	77005 17	140	T/1044CK	10,323CK	23, 4/5 LK	17, U24CR	
P03 Sewer Revenues	28,140CR	22,260CR	5,880CR	26,955CR	340,120CR	277, 659CR	62,461CR	302,69208	277, 659Ck	
204 Other Revenues 403101 Oth Rev-Forfeited Discounts Oth Rev-Forfeited Discounts					94		44 20			
403102 Oth Rev-Rents Water Property Oth Rev-Rents Water Propert	7,835CR	7,187CR	648CR	B. 892CR	111,988CR.	86.354CR	25.63408	114. 92102	84 754 CD	
403103 Oth Rev-Collect for Others Oth Rev-Collect for Others	84,611CR	75,294CR	9,317CR	78,103CR	976,746CR	903, S28CR	73,218CR	905,296CR	903.538CR	
403104 Oth Rev-NSF Check Charge Oth Rev-NSF Check Charge	1,740CR	I,799CR	in or	1,416CR	21, 890CR	21,588CR	302CR	19,431CR	21.58808	
403105 Oth Rev-Appl/Initiate Serv Fee Oth Rev-Appl/Initiate Serv	39,866CR	55,824CR	15,958	39,840CR	600,930CR	669, 888CR	68,958	670,076CR	669, 888CR	
403107 Och Rev-Reconnection Charges Oth Rev-Reconnection Charge	51,257CR	17,500CR	33,757CR	16,800CR	496,098CR	ZIO, OGOCE	286, 098CR	210,086CR	210,000CR	
403198 OLD REV-MISC SETVICE REV OCH Rev-Misc Service Rev 403189 OTH Bar-Chher Water Der					5,990CR		5,99003	288CR		
oth Rev-Other Mater Rev	701CR		701CR	768CR	8,078CR		8,078CR	7,666		
P04 Other Revenues	186,019CR	157,604CR	28,406CR	145,819CR	2,221,671CR	1,891,358CR	330,313CR	1,912,432CR	1,891,358CR	
## 1	132,668 72,469 112,486 7,885 87,805 21,865		132,668 72,465 112,465 65 7,885 87,805 21,866	75,469 41,184 87,283 5,140 54,964 17,888	139 614,877 614,177 974,141 64,646 865,083		918, 451, 614, 918, 451, 944, 947, 944, 947, 944, 947, 944, 947, 948, 985, 983, 983, 983, 983, 983, 983, 983, 983	819,591 527,702 857,702 677 65,793 688,980 154,229	·	

			American War Kentucky-Amer Total Con Analysis of T	American Mater Morks Company Kentucky-American Water-Co 12 Total Company (USBSAAP) Analysis of Income Month & YID For the Pericd Ending 12/31/2007	Yr. 2007				2 01/21/08 11:49:48
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Xx to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual. Forecast
00012 Kentucky-American Water Co.	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		t 					
Oper CA Mtr Read Oper CA Cust Red Oper CA Cust Serv Oper AG	45,047 32,115 77,629CR	. 466,736	45,047 32,115 544,365CR	42,575 10,333 45,957	310,104 150,871 531,934	5,593,137	510,104 150,871 5,061,203CR	592, 661 11, 862 124, 419 333,973	5,593,137
Labor Oper AG DAY/Off Labor Maint SS Labor Maint WT Super/Eng Labor Maint WT Super/Eng Labor Maint ID Super/Eng Labor Maint ID Super/Eng Labor Maint ID Super/Eng Labor Maint ID Struct & Imp Labor Ma	1, 290 1, 200 1,		4, 1949 4, 1929 4, 138 1, 138 1, 138 1, 258 41, 977 1, 977 9, 368 9, 364	2, 935 2, 935 1, 665 1, 665 1, 947 7, 746 20, 054 1, 042 6, 488 6, 488	62, 202 49, 098 33, 527 10, 584 16, 488 16, 488 16, 488 16, 188 196, 186 95, 185 97, 326		62,202 49,098 35,084 10,582 16,488 16,888 16,887 16,186 119,186 119,186	61, 654 61, 624 58, 489 64, 495 11, 951 11, 951 18, 029 20, 229 20, 295 47, 295 83, 323	
Off-Annual-P/R JE IP-Off-Annual-P/R JE Incen Plan-Off-Annual	35,855 10,959CR	19,826	16,029 10,959CR	8,046	249,685 10,959CR	243,596	5,087 10,959CR	43,796	243,598
•	531,541	486,562	44,979	446,955	5,896,228	5,836,735	59,493	5,170,884	5,836,735
009 Purchased Water 510100 Purchased Water-Outside 11 Peruchased Water-Outside 510110 Purch Water 2012 Nat 2 Purch Water A012	41,555 26,179CR	40,500	1,055 26,1790R	38,130	167,565	. 367	328,735CR 259,640	506,626	4,96,300
	15,376	40,500	25,124CR	38,130	427,205	496,300	69,095CR	506,626	496,300
F10 Fuel & Power 515100 Purch Power 13 Purch Power W 14 Purch Power WT 14 Purch Power TD 515200 Fuel for Power Frod SS 11. Puel for Power Frod SS	22,249 187,300 4,120	715	21,534 42,264CR 4,120	22,535 223,256 199 1,975	231,403 2,577,764 12,796 5,648	8,580	222,823 373,656CR 12,796 5,548	2,374,749 2,374,842 2,002 6,678	8,580
	213,669	230,279	16,610CR	247,965	2,827,611	2,960,000	132,389CR	2,638,271	2,960,000
1.1 Chemicals WT 5.58000 Chemicals WT Carbon Lease 5.5800 Chemicals WT Carbon Lease 5.58001 Chemicals WT Carbon Lease 5.58001 Chemicals WT Carbon Lease	127,911	116,041,835	11,870	8, 699	1,581,125	1,487,949	93,176	1,396,389	1,487,949
	137,584	124,876	12,708	95,161	1,691,698	1,590,118	101,580	1,495,887	1,590,118
P12 Waste Disposal Exp WT 51.100 Waste Disposal Exp WT 13 Waste Disposal Exp WT 51.200 Amort Waste Disp Exp 13 Amort Waste Disp Exp	. 8,567 8,438	11,800	3,233CR 438	133,490 8,438	189,315	136,325	22,990	245,687	136,325
	17,005	19,800	2,795CR	141,928	260,565	232,325	28,240	324,448	232,325
P13 Management Fees-Corporate 534600 Mngt: Fees-Corporate 16 Mngt Fees-Corporate 14620 Mnnt Fees Ban Change-Corp	451,083	405,062	46,021.	484,519	4,645,128	4,819,564	174,436CR	4,330,770	4,819,564
in Change-Corp	4,415CR	7,572	11,987CR	24,718	2,519CR	107, 225	T03, /45CK	227 60	1 1 1
3880-Corp	56,356	15,608	40,748	54,354	1,121,451	410,574	710,877	552,181	4.10, 574
gion	130,294	141,109	10,815CR	149,313	1,744,600	1,650,393	94,207	1,589,013	1,650,393
0-Region 3880-Region	3,431		3,431	4,025	7,563	,	7,563	51,128	
Pl3 Management Fees-Corporate.	636,749	569,351	67,398	716,929	7,516,223	6,987,757	528,466	6, 512, 414	6,987,757
P14 Group Insurance 504100 Group Ins Oper Ad 16 Group Ins Oper Ad 505100 PBOP Oper AG	059,83	97,358	37,428CR	85,298	1,098,903	1,168,296	69,393CR	970,994	1,168,296

83410 GLO12AIAGP COUIR		,	American Wa Kentucky-Ame Total Col Analysis of For the Perio	American Mater Morks Company Kentucky-American Mater-Co 12 Total Company (USGAAP) Analysis of Income Month & YTD For the Period Ending 12/31/2007	12 12 1007				3 01/21/08 11:49:48
Description		Ö A	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Flan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
16 PBOP OPER AG	34,377	40,463	6,086CR	52,997	5858	483. 100	101,312	682,080	485,556
P14 Group Insurance	94,307	137,821	43, 514CR	138,295	1,685,771	1,653,852	31,919	1,623,074	1,653,852
P15 Pensions 506100 Pension Oper AG 16 Pension Oper AG	28,096	37,977	9, 881CR	020'09	579,958	455,724	124, 234	739,029	455,724
PLE Fensions	28,096	37,977	9,881CR	60,030	846,848	455,724	124,234	739,029	455,724
P16 Regulatory Expense 566100 Reg Comm Amort Rate Case 16 Reg Comm, Amort Rate Case Escon per form Amort Tangen etrick	42,250	74,530	32,280CR	30,086	373,198	405,531	32,333CR	361,517	405,531
56700 Regulatory Comm Exp-Other 15 Reg Comm Other Dept Study 566700 Regulatory Comm Exp-Other 15 Reg Comm Other Oper AG	837		837		837		837	. 072,8	
P16 Regulatory Expense	43,087	74,530	31,443CR	30,086	374,035	405,531	31,496CR	370,087	405,531
P17 Ins Other Than Group 557000 Insurance General Liab 16	31,883	.52,250	20,367CR	86,558	304,483	627,000	322,517CR	423,980	627,000
558000 Ins Work Comp AG	13,463	9,822	3,641	8,930	154,618	117,864	36,754	112,406	117,864
559000 insurance other 16 Ins Other Oper AG	9,869	. 000 °E	6,869	8,755	117,599	36,000	81,599	111,368	36,000
P17 Ins Other Than Group	55,215	65,072	9,857CR	104,243	576,700	780,864	204,164CR	647,754	780,864
P18 Customer Accounting stato M & S Oper CA L M & S Oper CA T L M & S Oper CA T T Operation CA				5963	686CR		686CR	1,993	
15 Uncollectible Accurts 16 Uncollectible Accts-WI's	2,733CR 2,233CR	39,696	42,429CR 2,233CR	23,309 3,658	383,957 77CR	439,225	55,268CR 77CR	405,811 3,638	439,225
b/budu Misc Oper CA 15 1510 Misc Oper CA Ner Read	71.8		718	6,112	2,104		2,104	10,015	
575100 Bank Service Charges CA 15 Bank Service Charges CA FRESCO CALLETT AND ADMINISTRA	29,605	15,600	14,005	19,078	205,344	187,200	18,144	200,345	187,200
15 Collection Agencies CA F752 CA F752 CA	3,341	1,833	1,508	1,332	35,446	21,996	13,450	24,217	21,996
15 Poins CA 15 Poins CA 57500 Office & Admin Suredies CA	13,747	12,000	1,747	4,179	176,326	144,000	32,326	145,337	144,000
115 Postage CA Admin Supplies CA 57560 Postage CA	503	340	163	1,506	4,858	4,080	778	28,223	4,080
15 Postage CA 575740 Telephone CA	45,739	40,000	5,739	40,130	529,831	480,000	49,831	306,205	480,000
15 Telephone CA 575741 Cell Phone CA	7,323	9,000	1,677CR	1,204	87,937	108,000	20,063CR	73,389	108,000
		200	200CR			2,400	2,400CR		2,400
15 Unitorms CA P18 Chatomer Accounting	96.010	118,669	22.659CR	101.071	175	1.386.901	38.314	215	1.00.985.0
719 Rents 541000 Rents-Real Property 14 Rents-Real Prop Oper TD	752	300	4 7J	300	3,496	3,600	104CR	2,426	009'E
10 Rents-Keal Froy Oper Ac 541400 Rents-Equipment Oper TD 14 Rents-Equipment Oper TD 16 Rents-Equipment Oper Ad	2,394	2,200	194	20,300		28,400	538CA 906CR	20,300	28,400
Pl9 Rents.	3,146	2,500	646	24,028	30,453	32,000	1,548CR	52,238	32,000
P20 General Office Exp 520100 M & S Oper AG 16 M & S Oper AG	4,325	2,390	1,335	4,105	44,564	41,435	3,129	36,856	41,435
5/5002 Misc General Office	392	350	4.2	220	5,805	2,848	7,957	1,667	2,848
575100 Bank Service Charges AG 1762 Credit Thin Face					536		536		-
16 Credit Line Fees 575261 Credit Line Fees AW46	S) E)		35	57	595		15 15 15 15 15 15 15 15 15 15 15 15 15 1	L 4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.	
AW46 Credit Line Fees In 16 Credit Line Fees In	9, E74.	2,000	9,574 2,000CR	4,427	100,626	24,000	100,626 24,000CR	22,597	24,000

83410 GLO12AIAGP 0001R			American Wa Kentucky-Ame Total Co Analysis of For the Peric	American Water Works Company Kentucky-Memerican Water-Co 12 Total Company (USGAAR) Analysis of Income Worth & YTD For the Period Ending 12/31/2007	ny 12 12 12D 2007				01/21/08 11:49:48
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Water Co.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
P20 General Office Exp 575280 Dues/Membership Deduct	,								
16 Dues/Wembership Deduct 575320 Blectricity AG	968 tt	177	1,658	4,683	14,951	25,674	10,723CR	22,701	25,674
16 Electricity AG 575340 Empl Exp AG-P/R JE	1,432	2,800	1,368CR	2,454	45,347	52,506	7,159CR	44,634	52,506
Employee Expenses AG	3,942	2,900	1,042	5,447	54 33,498	35,785	54 2,267CR	25	35,785
5/5342 Ampl Exp Conf/Registration AG Empl Exp Conf/Registration	3,696	980	2,716	1,500	10,917	32,690	21,773CR	3,288	32,690
15350 Meals Deduct JE Meels Deduct	2,653	2,505	148	3,007	18,006	28,060	10,054CR	20,124	28,060
5/5351 Meals Non Deduct 5/5351 Meals Non Deduct 5757 Meals Non Deduct	3,351	1,490	1,861	1,477	19,210	24,012	4,802CR	16,507	24,012
10mms AG 16 F75480 Heat ~ 017 Get ac					1,241	3,300	2,059CR	328	3,300
1) 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	3,270	2,600	.049	1,094	10,891	25,500	14,609CR	15,687	25,500
Jacob Construction AG Janitas AG AJSCO Office & Admin Sunnives AG	2,225	3,400	1,175CR	33	37,684	40,800	3,116CR	38,103	40,800
16 12 Northern Admin Supplies Ad 873660 Postere Ad	2,222	1,878	344	3,060	22,093	20,856	1,227	21,054	20,866
16 Postage Ad 575670 Relocation Expenses	394	25	369	1,976	3,116	8,375	5,259CR	9,839	8,375
16 Relocation Expenses 575740 Telephone AG						1,000	1,000CR		1,000
16 Telephone AG 575741 Cell Phone AG	2,639	5,845	3,206CR	8,615	22,086	78,090	56,004CR	30,599	78,090
16 Cell Phone Ag 575780 Trash Removal AG	7,300	2,347	4,953	8,834	71,351	29,344	42,007	71,282	29,344
16 Trash Removal AG 575930 Wtr & Waste Wtr Exp AG		200	ZOOCE	41		2,400	2,400CR	8 9 CR	2,400
16 Wtr & Waste Mtr Exp AG 575981 Miso Chrgs - STEP W/O P13880	46	200	154CR	roa	651	2,400	1,749CR	537	2,400
16 Misc Chrgs - STEP M/O 21388	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			17,281	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	80,645	
P20 General Office Exp	49,331	32,687	16,644	68,378	463,222	479,085	15,863CR	477,795	479,085
P21 Miscellaneous 504500 Other Welf Oper AG 16 Other Welf Oper AG	170	2,000	1.83003	9.164		000	a 5	r	, ,
504610 Employee Awards AG 16 Employee Awards AG	5,122	2,750	2,372	1,010	14,838	16,650	1.812CB	447	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
504620 Employee Physical Exam AG 16 Employee Physical Exam AG	1.405	006	202	140	5 704	12 400	H C B OL P		
504640 Bafety Incentive 16 Bafety Incentive	7		000	**	. *00	8.200	8 7000T	254.0	12,500
504660 Tuition Aid AG 16 Tuition Aid AG	50	000 E	2.950CR	127	18.284	36.000	17.71608	1.8 44.1	200 95
504670 Training AG 16 Training AG	321		321	100	606,8	10,750	2.441CR	7.262	10,750
507100 401k Oper AG 16 401k Oper AG	7,746	3,767	3,979	5,803	67,279	45,796	41,481	45,106	45,798
Social Ele Cher AG		500	500CR			6,000	6,000CR	14,241CR	6,000
BUSTOL DCP DCP AG	5,076	3,515	1,561	4,195	66,765	42,334	24,431	47,934	42,334
508102 Retifee Med Reimb 16 Retifee Med Oper AG E20100 M. G. Cher D	988		886	1,600	8,283	•	8,283	3,690	
12 M & S Oper P 13 M & S Oper WT	135	1,500	1,315CR 821CR	12 2,184	2,025	5,000	2,975CR 8,454CR	4,311CR 20,339	5,000 29,300
531000 Contract Svc-Engineering 14 Contract Svc-Engineering	1, 622	D 87 (6	7,328CR	5,740	111, 985	104,200	7,785	109,622 142CR	104,200
53400 Contract Svc-Accounting 533000 Contract Svc-Legal	6,052	6,000	52	6,002	101,038	72,000	29,038	66,367	72,000
13 Contr Svo-Legal Oper WT 16 Contr Svo-Legal Oper AG 15 Contract Svo-Legal Oper AG	4,388	6,250	1,862CR	ъ	65,589	75,000	9,411CR	232 49,871	75,000
13 Contr Svc-Other Oper 88	6,916	14,200	7,284CR	Z1 13,180	129,811	227,240	67,363CR	138,066	227,240
14 Contr Svc-Ctner Oper VD 15 Contr Svc-Other Oper CA 16 Contr Svc-Other Oper AG 53501 Contr Svc-Temp Empl Oper TD	45,937 2,279	9,800	7,526 37,137 12,629CR	7,878 19,572 13,777	81,110 161,616 168,440	70,220 117,600 200,360	10,890 44,016 31,920CR	65,427 196,796 251,337	70,220 117,600 200,360

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AMELICAN MACET MOLKS COMPANY	Kentucky-American Water-Co 12	Total Company (USGAAP)	Analysis of Income Month & YTD	For the Period Ending 12/31/2007

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Annual Forecast	54,000	2,355	29,550		7,200	348,000	180,900	186,000	240	151,404	2,400	53,800		24,050		51,500	45,120	3,225	17,200	28,000		18,000				6,938	4,300	32,348	18,000	17,450	71,100		10,750	1,200		
Yr to date December Prior Year	30,546	L, UISCR 626CR	7,592	20 188CR	85 6,113	436 42,858CR	120,996	261,039	145,669	150,838	4,788 887	56, 314 77, 769 343, 893	908	26,797	2,980	5,773	62	16,240		24,761	63,153CR ·	18,322	216	12,647CR	747	5,664 66,194	15,828CR	355CR 28,906	1,314	12,925 9,074	89,526	,	8,763	10,881	437,415	970CR
<pre>%x to date December Variance</pre>	36,569CR	2,355CR	15,396CR	57	7,537	364,720CR	151, 338CR	106,465	235,636	1,944	575CR	7,517 29,483CR 75,290CR	7.1	1,942CR	1.66	28,916CR	19,045CR	15,417	9,507CR	4,534CR	362CR	I, 500CR		16,619CR	-	308. 13,015CR	4,300CR	12,112CR	18,514CR	2,280 4,833CR	17,111	271	3,072CR 17,922	887CR 2,131CR	396,180CR	
Yr to date December Flan	54,000	2,355	29,550	4	7,200	348,000	180,900	1.86,000	240	151,404	2,400	53,800 112,800 110,050		24,050		51,500	45,130	3,225	17,200	28,000	•	18,000				6,998 60,024	4,300	32,348	18,000	17,450	71,100		13,200	1,200		
Yr to Date December Actual	17,431		14,154	io L	14,737	16,720CR	29,562	292,466	235,876	153,348		61, 317 83, 317 34,760		22,108	166	22,584	26,075	18,642	7,693	23,466	962CR	16,500		16, 619CR		7,306	,	30,236	514CR	19,730	88,211	271	7,678	313	396,180CR	
December Prior Year	414		377	12	83	3,915CR	14,054	32,301	21,963	18,374	420	3,948 7,365 213,631		4,170	2,780			1,390			252, 782CR	1,500		1, DEOCR		813		3,429		1,559	10,452		, 476 1,876	711	410,648	
December Variance	3,098CR	200CR	217		84CR	25,604CR.	13,467CR	9,932	20,367	6,057CR	436	871CR 7,962CR 1,743CR		4,850		1,3600%	1,785CR	I,698	3,742CR		-			945CR		116CR 3,506CR		1,197	8180%	717	2,857		49	100CR 488CR		
December Plan	4,500	200	1,450		600	28,000	14,200	15,500	20	12,234	200	4,175 9,400 8,900		700		3,000	2,285	1.5	4,300							561		3,000	1,500	1,400	8,800		875 1,100	100		
December Actual	1,402		1,667		915	2,396	733	25,432	20,387	6,177	636	3,304		5,550		1,640	500	1,713	558					945CR		1,496		4,197	682	2,117	11,657		924	687		
Description	14 Contr Syc-Temp Empl Oper TD	15 Contr Svc-Temp Smpl Oper CA 16 Contr Svc-Temp Smpl Oper AG E36000 Contr Granitals marting Cones Num	13 Contr Svc-lab Testing Oper 16 Contr Svc-lab Testing Oper	550000 Trans Oper SS 11 Trans Oper SS 12 Trans Oper P	13 Trans Oper WT 14 Trans Oper TD	15 Trans Oper CA 16 Trans Oper AG	116 Trans Oper AG Lease Cost	become itans oper AG bease Ruel . If any Oper AG tease Ruel .	550005 frame Oper As Deade Maint Fig. Market Dear AG Deade Maint	poorty market for conservation free conservation	11 Misc Oper 38	13 Misc Oper WT 14 Misc Oper TD 16 Misc Oper AG	575001 Misc Oper Exp AG Consol 16 Misc Oper Exp AG Consol	575030 Advertising 16 Advertising	1) SIL TREATS AG	5/5130 blochures and handouts 7/5130 Community belations	10600 Community Relations 16 Community Relations	1751 Co Dues Membership Deduct	1) 26% CO Dues Deduct ANNA 16 CO Dues Deduct ANNA	1) Date Control Name 11211 Condemns Deduct NAME	2/22/ Concentation Costs 16 Conformation Costs	16 Directors Fees	JOSEPH MINISTER MANAGEMENT OF THE PROPERTY OF	575276 Discounts Lost	16 Diagounts Lost	13 Electricity NT 14 Electricity NT freshor non freshor ment	5.5% to a service $E(x)$ why $E(x)$ but services Proj $E(x)$	13 Heat - Oil/Gas WT 14 Heat - Oil/Gas WT 14 Heat - Oil/Gas TD	5/5490 injuries and Damages 16 Injuries and Damages	13 Janitorial WT 14 Janitorial TD	5/5545 Lan supplies WI 13 Lab Supplies WI	5/556V LODDYING Expenses 16 Lobbying Expenses energy of the control of the contro		13 Overnight Shipping WT 14 Overnight Shipping AG 16 Overnight Shipping AG	575640 Penalties Nondeduct 16 Penalties Nondeduct	575680 Research & Development Exp 16 Research & Development Exp

83410 Glolerangp 0001R			American Wa Kentucky-Ame Total Co Amalysis of Yor the Perio	American Nater Works Company Kentucky-American Water-Co 12 Total Company (USGAAR) Analysis of Income Month & YTD For the Period Ending 12/31/2007	7. CT D07				01/21/08 11:49:48
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Water Co.	1 t	* * * * * * * * * * * * * * * * * * *	1					,	
P21 Miscellaneous 575710 Security Service AG 16 Security Service AG								2,669	
575711 Add'1 Security Costs AG 16 Add'1 Security Costs AG	10,350	10,024	326	15,064	140,809	120,288	20,521	133,484	120,288
575715 Software Licenses & Support 16 Software Licenses & Support	3,369	2,300	1,069	2,156	40,744	33,600	7,144	25,915	33,600
5'5'4U TELEPRORE SS 11 TELEPRORE SS 13 TELEPRORE WT 14 TELEPRORE TD	51		51	:	150		150	92CR 172CR 401	
575741 Cell Phone WT 13 Cell Phone WT 14 Cell Phone TD	602 142	1,075	473CR 1,609CR	248 156	4,954 9,153	12,900	7,946CR 11,859CR	5,517	12,900 21,012
375780 Trash Removal SS 11 Trash Removal SS 14 Trash Removal TD	152 313CR	500	348CR 813CR	1,278	7,397	8,075	678CR 1,026CR	8,596	8,075
375790 Trustee Fees AG 16 Trustee Fees AG								3,233	
575820 Uniforms WT 13 Uniforms WT 14 Uniforms TD	1773	500	273 145CR	1,460	7,071 17,631	5,000	1,071 5,529CR	9,350 31,346	6,000
75830 Wir & Waste Wir Exp SS	1,639	2,000	361CR	124	26,437	24,000	2,437	21,259	24,000
575998 PCard Undistributed 16 PCard Undistributed 631000 Contr Svg-Eng Maint TD	1,045CR		1,045CR		0 000		330	i C	
24 CONTE SVC-ENG NAINT TU	222,686	235,587	12,901CR	613,575	2,245,208	3,044,851	799, 643CR	3,176,354	3,044,851
15 Maintenance Expense 20000 Material and Supplies 21 Mat and Sup Maint SS	26,812	001,6	21,71	4,777	112,701	162,700	49,999CR	277,77	162,700
22 Mat and Sup Maint P. 23 Mat and Sup Maint WT 24 Mat and Sup Maint TD 25 Mat and Sup Maint AG	3,950 12,185 1,828	11,700	7,750CR 5,065CR 1,505CR	2,697 16,582 1,765	76,212 222,060 17,342	176,700 237,000 39,996	100,488CR 14,940CR 22,654CR	60,909 216,906 22,556	176,700 237,000 39,996
35000 Contr Svc-Other Maint TD 24 Contr Svc-Other Maint TD 26 Contr Svc-Other Maint AG	3,081	1,500	1,581	7,324	342	31,300	342 12,144CR	21,876	31,300
75000 Misc Maint WT 23 Misc Maint WT 24 Misc Maint WT 24 Misc Maint WT 24 Misc Maint WT 24 Misc Maint WT	6,209	1,000 8,100	1,000CE 1,891CE	34 2,039	71,819 32,601	85,000	13,181CR 64,599CR 391CR	60,023 36,289	65,000 97,200
2440 Misc Maint TD Hydrants 26 Misc Maint AG	5,558	3,370	2,188	3,695	77,597	109,440	31,843CR	78,408	109,440
21 STOSO Amourt DeE Maint SS 21 Amourt DeE Maint SS 2120 Amourt DeE Maint SS Intakes 23 Amourt DeE Maint TD 24 Amourt DeE Maint TD	17,569	12,700	4,869 5,151CR	483 12,993 13,823	4,350 160,496 125,477	152,400 163,555	4,350 8,096 38,078CR	1,449CR 6,624 144,576 152,376	152,400
675110 Maint Exp ARO/Net Neg Sal AG 26 Maint Exp ARO/Net Neg Sal A	363,131	105,000	258,131	108,654	1,220,821	1,260,000	39,179CR	1,226,519	1,260,000
75650 Paving/Backfill TD 24 Paving/Backfill TD	14,819	10,000	4,819	30,523	94,616	225,000	130,384CR	175,388	225,000
P25 Maintenance Expense	463,624	196,977	266,647	199,680	2,235,321	2,740,291	\$04,970CR	2,284,673	2,740,291
680110 Depreclation 680110 Depr Exp-General Depr Exp-General	345,315	602,068	256,753CR	722,553	7,923,956	5,874,234	1,049,742	7,890,727	6,874,214
	- 29,725CR		29,725CR	103,933CR	929, 319CR		929, 319CR	1,174,224CR	
BOLKS DEPT EXP-AMOST CLAC NOT TEX Dept Exp-Amost CIAC Non Tex	126,785CR		1,26,785CR		707,608CR		707,608CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11 11 11 11 11 11 11 11 11 11 11 11 11
r Depreciation	188,805	602,068	413,263CR	618,620	6,287,029	6,874,214	587,185CR	6,716,503	6,874,214
P28 Amortization 680300 Amortization of UPAA Amortization of UPAA	1,801		1,801	1,801	21,614		21, 614	21,611	
:80540 Amort-Reg Asset ArUDC Amort-Reg Asset ArUDC	5,282		5,282	2,144	63,389		63,389	25,728	
SOBOOU AMOIC-FIGD DOSSES AMOIC-PIOD LOSSES	34,349	34,215	134	35,957	412,188	410,580	1,608	405,026	410,580
ogoogo Amort-Reg Asset	575		575	575	6,900		006'9	006'9	

83410 Geollahagp 000ll			American Wat Kentucky-Amer Total Con Amalysis of 1 For the Pericd	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAR) Analysis of Income Month a YPD Wor the Period Ending 12/31/2007	ъ. 07				7 01/21/08 11.43.48
Description	December Actual	December	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00012 Rentucky-American Water Co.								٠	
P28 Amortization 680620 Amort-Reg Asset		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	1	1				
P28 Amortization	42,007	34,215	7,792	40,477	504,091	410,580	93,511	459,265	410,580
P29 General Taxes 685100 Utility Reg Assessment Fee Utility Reg Assessment Fee	6,968	6,000	996	6,862	82, 979	72,000	10,979	76,655	72,000
685200 Property Taxes Property Taxes	241,503	180,000	61,503	61, 914CR	2,513,386	2,160,000	359,386	2,376,846	2,160,000
685320 FUTA FUTA	1,809		1,809	თ	7,976		7,976	6,033	
685325 FICA	38,044	43,843	5,799CR	33,322	433,950	525,874	91, 924CR	388,802	525,874
685350 SUTA SUTA FINE TOTAL TAIL OF THE	1,526		1,626	22	7,830		7,830	8,968	
685440 Gross Receipts Tax		ž	Ę		5,119	2,800	2,319	3,153	2,800
Gross Receipts Tax		5027	1, 303 CK	4000	1 0 10 10 10		DEP - 100	2. BKD. 457	2.855.510
229 General Taxes Dan state Income Taxes	289,950	237,746	52,204	ZI, EYYLK	0471,9016	916 (669) 7	000	77.000.19	
690210 SIT-Current SIT-Current	396,112	80,886	315,226	219,105CR	396, 112	448,973	52,861CR	617,481	448,973
690213 SIT-Interim Curr RIT-Interim Curr	306,460CR		306,460CR						
690220 SIT-PYIOT YEAR AGI					286,383		286,383	368,236CR	
690713 Der Bir-interim Der Def Sir-interim Def	245, 644CR		245, 644CR	,					
590/av Der Strang Add Asset 001 Der STRang Add Lab					302,331CR		302,331CR	3,737CR 11,920	
690730 Def SITT-Rey Asset/Liab 001 Def SITT-Rey Asset 002 Def SITT-Rey Liab	4,797		4,797	4,982 4,009CR	57,546 50,397CR		57,566 50,397CR	59,784 46,108CR	
690750 Def SIT-Other	200,557	35,331CR	235,886	562,919	200,557	64,371CR	284,928	185,803	84,371CR
P30 State Income Taxes	77,009	45,855	31,454	344,787	587,890	364,602	223,288	454,913	364,602
P31 Federal Income Taxes 690110 FIT-Current	0,628,340	25.25	2.899.077	1.719.754CR	2,925,340	1,884,659	1,040,681	3,447,554	1,884,659
690113 FIT-Interim Curr FIX-Interim Curr	3,656,279CR		3,656,279CR						
690120 FIT-Prior Year Adj 002 FIT-Prior Adj Over Actr					1,499,708		1,439,708	282,058CR	
690613 Der KYL-Interim Der Der Fyr-Interim Der 690620 Def FYT-FY Adjaset 001 Def FYT-FY Adjaset 002 Def FYT-FY Adjaset	705,856	-	705,856		1,566,54BCR		1,566,545CR	36,000 669,031CR	
690630 Def FIT-Reg Asset/Liab 001 Def FIT-Reg Asset 002 Def FIT-Reg Liab	26,304 12,288CR		26,304 12,288CR	23,885 11,669CR	315,644 147,453CR		315,644 147,453CR	286,622 140,021CR	
690650 Def FIT-Other 002 Def FIT-Other Liab	232,212	17,602	214,610	1,239,443	232,213	795,251	563,039CR	449,793CR	, 795, 251
695220 ITC Restored - 3% ITC Restored - 3%	638CR		638CR	638CR	7,653CR		7,653CR	7,652CR	
695230 ITC Restored - 4% ITC Restored - 4%	525CR		525CR	SSSCR	6,304CR		6,304CR	6,265CR	
695240 IIC Restored - 10% ITC Restored - 10%	5,943CR	10,271CR	4,328	5,903CR	.70,879CR	84,797CR	13,918	70,840CR	84,797CR
F31 Federal Income Taxes	214,039	333,554	119,555CR	475,161CR	3,174,070	2,595,113	578,957	2,144,516	2,595,113
R39 Interest Income 710500 Int Inc-Inside AW46 Int Inc-Inside AW46				2,213CR	127, 120CR		127,120CR	2,213CR	
P39 Interest Income		T	; ; ; ; ; ; ; ; ; ; ; ;	2,213CR	127, 120CR		127,120CR	2,213CR	
240 AFUDC Equity 705100 AFUDC - Equity AFUDC - Equity	107,776CR	56, B15CR	50;962CR	15,815CR	842, 835CR	681,063CR	161,772CR	273,684CR	681, 063CR

83410 GLOIZAIAGF 000IR			American Ha Kentucky-Amer Total Col Analysis of For the Perio	American Mater Works Company Kentucky-American Mater-Co 12 Fotal Company (UGGAAP) Analysis of Income Month & YTD For the Period Ending 12/31/2007			-		8 01/21/08 11:49:48
Description	December Actual	December Plan	pecember Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	<pre>xr to 'date December Variance</pre>	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Water Co.		1 t t t t t t t t t t t t t t t t t t t	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4				f	111111111111111111111111111111111111111	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
P40 AFUDC Equicy 705100 AFUDC - Equity									
P40 AFUDC Equity	107,776CR	56, 815CR	50,961CR	15,815CR	842,835CR	681,053CR	. 161,772CR	273,684CR	681,063CR
P42 M&J M&J Income 715111 M&J Revenues-Outside M&J Revenues-Outside	14.085F		14.78503	167.97103	388.180CR		388,1800%	1,839,606CR	
715112 M&J Revenues-Inside MWJ M&J Revenues-ANO3 NWJ PATPATPATPATPATPATPATPATPATPATPATPATPATP				200	14.06403		14.064CR	13,981CR 6.400CR	
Anko Ameranas-Anzo 716121 M&J Expenses-Outside M&J Expenses-Outside	8 B B B B B B B B B B B B B B B B B B B		6,999	22,353	127.629		127,629	232,131	
716122 Mad Expenses-Inside Mad Expenses-Inside	7,133		7,133	200,751	81,782		81,782	1,758,174	٠
717110 Misc Non-Util Income-Out Misc Non-Util Income-Out		:			3,444CR		3,444CR		
P42 M&J Misc Income	65308		653CR	54,434	196,277CR		196,277CR	130;318	
P46 Wisc Amortization 755100 Amort UPAA Amort UPAA Amort Amort Amort	3508		35CR	350%	.425CR		425CR	531CR	
jaszou minic řiel stock kky Amort Pref Stock Exp		64	64CR	,		768	768CR		768
P46 Misc Amortization	35CR	4.0	99CR	35CR	425CR	168	1,193CR	531CR	768
P48 Misc Other Deductions 760100 Donations Deduct Donations Deduct	12,385	1,300	11,085	3,779	182,687	185,390	2,703CR	155,310	185,390
750200 Ocher Income Deductions Other Income Deductions	30,100	400	29,700	1,150	123,968	91,933	32,035	96,917	91,933
750400 Other Lobbying Expenses Other Lobbying Expenses	5,255		5,255		11,493		11,493	26,274	
/60500 Non-Op Empl Exp Deduct Non-Op Empl Exp Deduct			٠		ខម្ម		953		
P48 Misc Other Deductions	47,740	1,700	46,040	4,929	319,101	277,323	41,778	278,501	277,323
P50 State income Taxes 780100 SIT-Other Inc & Ded Curr SIT-Other Inc & Ded Curr 780113 SIT-HPH: Theseim Curr	178	140CR	916	5,513CR	1.78	22,877CR	23,055	28,426CR	22, 877CR
SIT-BIN THEFIT CULT	1,761CR		1,76103				3 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		
P50 State Income Taxes	1,583CR	140CR	1,443CR	5, 513CR	178	22,877CR	23,055	28,426CR	22, 877CR
P51 Federal Income Maxes 790100 FIT-oth Inc & Ded-curr FIT-oth Inc & Ded-curr 790113 FIT-BFL Intexim Curr	1,406	546CR	1,952	27,562CR	1,406	89,055CR	90,461	142,126CR	89,055CR
FIT-BIL Interim Curr	21,009CR		21,009CR		1111111111111	,		***************************************	
PS1 Federal Income Taxes	19, 603CR	54602	19,057Œ	27,562CR	1,406	89,055CR	90,461	142, 126CR	89,055CR
P56 Interest on LTD 810100 Int LTD-Outside Reg Int LTD-Outside Reg nanon Int Ind-Outside Reg	126,978		1,26,978	137,713	1,631,081		1,631,081	1,652,550	
INT IND-Outside TFB 810210 Int IND-TFB Inside AW46 AW46				4,590CR 2,958		•		4,590CR	-
810400 Int LTD-Inside AW46 Int LTD-Inside AW46	325,216	515,828	186,612CR	251,541	2,639,432	5,686,455	3,047,023CR	3,080,236	5,686,455
860040 Div Dec RS-Out w/ mand Div Dec ES-Out w/ mand	. 31,763		31,763	30,704	381,150		381,150	380,091	
P56 Interest on LTD	487,957	515,828	27,871CR	418,326	4,651,663	5,686,455	1,034,792CR	5,111,245	5,686,455
PS7 Amort Debt Exp 755201 Amort PS Exp w/ mandatory Amort PS Exp w/ mandatory	£			64	171		771	177	
820100 Amort Debt Disc & Exp Amort Debt Disc & Exp	667	12,217	11, SSOCR	699	8,052	131,465	123,413CR	8,022	131,465
820110 Amort Dept Exp inside AW46	6,588		6, 588	5,340	56,246		66,245	64,080	
P57 Amort Debt Exp	7,319	12,217	4,898CK	6,073	75,069	131,465	56,396CR	72,873	131,465

83410 Grollanage Coolr			American Wartican Kentucky-Americal Control Total Control Amalysis of For the Perion	American Water Norks Company Kentucky-American Water-Co 12 Total Company (1963At) Analysis of Income Month & YTD For the Period Ending 12/31/2007	Yr 51 710 8007			•	01/21/08 11:49:48
Description	December Actual	December Plan	December	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annal Forecast
PSG Interest on Bank Debt 830100 Interest STD Inside AW46 Interest STD Inside	63,304		56,607	37,878	1,415,522	291,367	1,124,155	408,695	291,367
P58 Interest on Bank Debt		6,697	56,607	37,878	1,415,522	291,367	1,124,155	408,695	291,367
259 Other Interest Exp 840000 Other Interest Expense Other Interest Expense				63,562	38,175CR		38,175CR	65,207	
P59 Other Interest Exp				63,562	38,175CR	4	38,175CR	65,207	1 4 5 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
P60 AFUDC Debt 650000 AFUDC Debt AFUDC Debt	50, 643CR	25, 802CR	24,841CR	2,262CR	384,442CR	309,296CR	75,146CR	116, 516CR	309, 296CR
P60 AFUDC Debt	50, 643CR	25,802CR	24,841CR	2,262CR	384,442CR	309,296CR	75,146CR	116,51602	309, 296CR
#64 Preferred Dividends #60100 Div Dec Pref Stk-Outside Div Dec Pref Stk-Outside	6,560	38,325	31,765CR	6,515	78,773	459,900	381,127CR	78,706	489,900
P64 Preferred Dividends	6,560	38,325	31,765CR	6,515	78,773	459,900	381,127CR	78,706	459,900
P69 Common Dividends 860220 Div Dedl Com Stk In AW02 Div Decl Com Stk In-AW02	1,912,217		1,912,217	1,253,913	4,169,260		4,169,260	2,006,260	
P69 Common Dividends	1,912,217		1,912,217	1,253,913	4,169,260	; ; ; ; ; ; ; ; ;	4,169,260	2,006,260	# # # # # # # # # # # # # # # # # # #
00012 Kentucky-American Water Co.	1,427,758	523,786CR	1,951,544	1,553,388	1,810,787CR	4,153,494CR	2.342.707	1.267.043CR	4.153.49478

10	1428 2000
	74,380 20,494 20,494
Prior Year 4, 402,710.22 2,444,338.18 2,444,338.18 2,444,338.18 36,688.13 37,690.28 34,121.79 57,278.29 57,278.29 57,278.52 89,966.17 2,586.883.92 58,533.92 59,533.92 70,788.53	7,998.11
2	518,716.12 518,716.42 920,689.63
American Water Works rentudky-nawtean Water Total Targing band (US For the Period Ending Company of the	37,176.60 28,775.17
Description 1012 Kentucky-American Mater Co. 105000 Comp Software Other 10500 Comp Software Other 10500 Comp Software Other 10510 CWIP Material Cost 10510 CWIP Material Cost 10510 CWIP History-Infrastr 10510 CWIP History-Infrastr 10510 CWIP Fermits-Plant 10510 CWIP Fermits-Plant 10520 CWIP Fermits-Infrastr 10510 CWIP Fermits-Infrastr 10520 CWIP Fermits-I	33-16

83410 GL012TBAGP 0001R	American Water Works Kentucky-American Wat Total Company (US Trial Balande For the Period Ending	cs Company ater-Co 12 15GAARP) 12/31/2007		01/21/08 11:53:23
Description	December	ember	ear ty	r Year ance
CWIP Tran PY Chg-Blidgs CWIP Tran PY Chg-Infra CWIP Tran PY Chg-Infra	1 1 1 1 1	562, 5111.62 876, 563, 550 876, 563, 550	209,603.36 175,409.90	177,144,11 538,489.01 850,078,59CR
5399 CWIP Trans Current Yr 5399 CWIP Prelim Rnd-Plant		9,843,395.47CR		9,843,395.47CR
1 5900 CWIP Transfer to UPIS		18.00		2,618.00
CMIP Transfer to UPIS 11 CMIP Transfer to UPIS 21 CMIP Tran UNIS-Bldgs 21 CMIP Tran UNIS-Infrastr 31 CMIP Tran UPIS-Inat	5,609,22CR 4,911,663,51CR 2,977,592,32CR	376,2900R 51,962,726,9940R 71,816,423,260R 71,816,823,260R	106, 113,95CR 3,510,736,83CR 1,563,960,59CR	51,962,726,94CR 1944,994,67CR 55,976,919,57CR
BO2 CWIP	1,627,208.78	1,309,716,26	66,122.94	1,763,310.24
B03 Accumulated Depreciation 108105 AD UPIS-ACC Depr-Not Classifd AD UPIS-Acc Depr-Not Classi 01 AD UPIS-Acc Depr-Oper Bidge	212.87 38,128.73	260,525.56 574,011.30	8,653.97	77,843.50
02 AD UPIS-Accidepr-Accident Bidge 05 AD UPIS-Accidepr-Infraetruct 06 AD UPIS-Accidepr-Op Water Pr	37,855.4 40,399.4 505,000.6 505,000.6 70,000.6 70,000.6	18,810,108.22CR 810,108.22CR 8,746,753.22CR	12,838.010R 147,5553.320R 174,980.790R	15 3004 9010 BUCH
08 AD UPIS-Acception Edution Figure 1091, A THIRT ACCEPTION THE THIRT ACCEPTION OF THE THIRT ACCEPTION OF THE THIRT ACCEPTION OF THE THIRD ACCEPTION OF THE THIR	139,30 139,30	760,928.43 52,040.45	30,653.95 1,079.82	, 207, 657, 69 , 207, 657, 69 51, 831, 36
108116 AD UPIS-REMOVAL COST		2,040,107.64		2,040,107.64
108120 AD UFBALVAGE 108120 AD UPBALVAGE	743,50CR	96,847.49CR		94,978.49CR
108122 AD UPIS-Scrap Meters		33		19,995.14CR
AD UPIS-SCRAP Misc 108135 AD UPIS-Salv Trade-In	•	10,764.38CR		9,606.63CR
108140 AD UPIS-Salv Trade-In		16,975,00CR		16,975.00CR
AD UPIS-Salv Sale 108145 AD UPIS-Orio Cost-Not Classifd		90.8		ė,
108190 AGG Dept Red Agget	2,956,092.91	10,110,183.06	111,246.67	6,779,218.74
Acc Depr Reg Asset	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	103,489	575	1
B03 Accumulated Depreciation	2,609,459.75	34,538.71	81.10	8,388.59
B04 UPAA 114100 UPAA-ATL 115100 Accum Amortt UPAA-ATL		455,951.18	23.96	455,951.18
Accum Amort UPAA-AIL	765	,174.6	1,765.53CR	107,985.33CR
BO4 UPAA	,765.58	6,776.	41.5	47,965.85
B07 Non Utility Property, Net 121500 NUP-Other NUP-Other	٠	49,737.6		49,737.6
B07 Non Utility Property, Net	1 4 7	737		249,737.68
Cash &				
003 BB&T 005 Deutsche Bank 005 Cash-Mellon Lock 01700 Cash-Mellon Lock	35,225.12CR 288,307.16	24.06 118,545.74 276,226.96	63,079,70CR	76,661.28
2001 1000 1000	456.24	1,487.34	222.4	2.65CR 1.21,44CR
04 Cash Clear-MI's 05 Cash Clear-ORCOM 06 Cash Clear-Thier	35.74	1-4	10.00 41.53	57.94
0000 0000	्न्	9.93	449.37CR 118,290.96CR	414,70 400,75CR · 825,40800 875,900
4100 Petty Cash Petty Cash		400.0		2,400.0
O Cash & Cash Equivalents	573,351.50CR	277	181,209.77CR	904,169.16
B12 Customer Accounts Receivable 141000 Customer A/R Customer A/R	114,488.24	1,926,155.18	103,153.71	2,450,494.71

83410 GLO12TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAR)	cs Company ter-Co 12 15GAAP)		01/21/08 11:53:23	
	Trial Baland For the Period Ending	112/31/2007			
	December Activity	December Balance	Prior Year Activity	Prior Year Balance	
00012 Kentucky-American Water Co.	i I				
B12 Customer Accounts Receivable 141999 Customer A/R Clearing Customer A/R Clearing		1,927.29	2,097.45CR	2,533.93	
B12 Customer Accounts Receivable	114,488.24	1,928,082.47	101,056.26		
Bi3 Allowande for Uncollectible A/ 143000 Accum prov-uncoll accts Accum prov-uncoll accts	37,657.34	223,309,20CR		261,096.96CR	
B13 Allowance for Uncollectible A/	37,657.34	223,309.20CR	23,854.32	261,096.96CR	
B14 Accrued Utility Revenue 144000 Accrued Utility Revenue Accrued Utility Revenue	290,931.91	2,562,043.18	89,632.10	_	,
B14 Accrued Utility Revenue	290,931.91	2,562,043.18	89,632.10	2,510,264.49	•
145000 FIT Refund Due From Assoc Co 145000 FIT Refund Receivable				3,470,085.82	
	370,520.00CR	388,037,86	249,075.00	626,090.86	
B15 FIT Refund Due From Assoc Co	370,520,00CR	388,037.86	249,075.00	4,096,176.68	
Bic Miscellaneous Receivables 146100 Misc A/R-System Misc A/R-System 001 Misc A/R-Manual	50,560,33CR 1,928,95	59,088.32 85,762.43	47,559.30CR 108,641.84	541,006.77 45,154.49	
146115 Misc A.R.Medicare Subsidy 146300 Misc A.R.Medicare Subsidy 146300 Misc A.R.Adv to Employees		53,148.94	11,758.69CR	20,476.31	
Misc A/R-Adv to Employees 146370 Accum prov-uncoll misc a/r Accum prov-uncoll misc a/r 146500 A/R Assoc Cos	2,233.42	1,730.57CR	3,657.57CR	3,657,57CR	
ANO AR ASSOC COS ANO AR ASSOC COS-ANO ANIZ ARSOC COS-ANIZ 146800 Rents Receivable			146.79 146.79CR	146.79 146.79CR	
B16 Miscellaneous Receivables	46,397,96CR	196,269.12	45,666.28	602,980.00	
B17 Materials & Supplies 151100 Plant Material Plant Material	39,847.81	429,754,10	58,973,47CR	380,007.67	•
151300 Chemicals Chemicals 183000 Other Mat & Sunolies	7,756,33	203,413.48	28,303.54CR	135,507.78	
Other Mat & Supplies	1,466.86	1,466.86		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
B17 Materials & Supplies R19 Prenavments	48,071.00		Y710-117110	*	
165200 Prepaid Insurance	57,031,59CR	431.66	56,186.18CR	708.24	
165300 Frepaid PUC/ESC Assessments Prepaid PUC/PSC Assessments	6,967,61CR	41,805.66	6,862.21CR	41,173.27	
153300 Frepaid Other	13,630.67	38,471.24	3,763.39	ű	
1/4100 Deferred Vacation Pay Deferred Vacation Pay	215,526.23CR	38,090.94	123,706.51CR	24,138.25	
1/4200 Curr Brace Def Tax 174300 Curr Fed Def Tax			31,549.00CR		
Curr Fed Def Tax		I	142,075.00CR		
B19 Prepayments	D L	C. 487,81	326, 616.314K	T D #	
B23 Debt & Preferred Stock axp Island Unamort Debt Exp-Out	667.03CR	150,023.38	668.50CR	4	
181120 Onamort Debt Exp-111 1846 Unamort Debt 1846 181121 (Namort Debt AW46	ι.	æ	5,340.03CR	281,653,93	
- AW46Unamort Debt AW46 Noirs 181512 Pref Stk Exp W/ mandatory	139.97	455,597.96			

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) For the Pericd Ending 12/31/200	s Company ter-Co 12 SGAAP) 12/31/2007		01/21/08 11:53:23
		December Balance	Prior Year Activity	Prior Year Balance
Pref Stk Bxp w/ mandatory	1.24CR	22,291.28	64.24CR	23,062.16
B23 Debt & Preferred Stock Exp	5,876.86CR	845,867,46	6,072.77CR	462,791.52
B24 Deferred Rate Proceedings 182000 Deferred Rate Proceedings Deferred Rate Proceedings		o.		421,207.0
	60,856.31CR	485,892.90	30,086.22CR	421,207.06
B25 Preliminary Survey & Invest 183000 Prelim Survey & Invest Prelim Survey & Invest		125,657.24		125,657.24
B25 Preliminary Survey & Invest		125,657.24	1	125,657.24
gulatory Asset et-AFUDC-Eq-CWI Asset-AFUDC-Eq- et-AFUDC-Eq-	40,888.74	700,123.65	9,255.47	362,548.13
8604		2,495,394.60		2,495,394.60
Reg Asset-pit Flow-	33,109.00CR	4,090,748.38	30,875,00CR	4,488,056.38
186055 Red Asset-Accum Amort	2,008.00	477,241.39CR	2,008,00	501,337.39CR
	5,282.45CR	423,587.41CR	2,144.00CR	360,198.00CR
e D	4,505.29.	6,385,437.83	21,755.53CR	6,484,463.72
B27 Other Deferred Debits 183280 DEF-Customer Service Project DEF-Customer Service Project 184100 Eng Clearing Dist OH End Clearing Dist OH	10.594.01		2016 C&	
Mngmt Studu - AMR Mngmt Studu - AMR				
184103 Mngmt Study - Pipe Assmit Mngmt Study - Pipe Assmit 198178 Part Bernift Y Polit & Premium	73.0			
RWIP Permits, Fees Parcha		9.75		9.75
RMIP M & S and Pur RMIP M & S and Pur	682.08	12,292.30	1.50	8,239.81
183200 KWIP CO LABOR 121 - WKWIP CO LABOR	357.42CR 5,917.61	248,161.05	3,188.83	234,315.42
21 21 21 21	3,262.16	126,416.10	2,001.46	119,080.00
1852/9 KWIP Contracted Services 21 RWIP Contracted Services 31 RWIP Contracted Services	129.21CR 985.00	2,076,280.37 21,486.54 70,000.00	21,120,25	1,847,899.15
105260 KWIF RECALINGSE		5,093.07		5,093.07
יות ה הוות ה	12,705.50CR	10,664.20CR		67,062;50CR
0 70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	743.50CR	1,125.51CR	•	
21 RWIP SCRAD Misc RWIP SCRAD Misc RWIP SCRAD Misc		1,202,68CR 1,252,00CR		780.00CR
יין או איין א	2,501,50CR	2,169,378.23CR	26,376,63CR	2,139,192.95CR
8640	135,054.65	1,859,204.78	21,945.95CR	1,468,485.47
642	427.90CR			
643		61,130.00	54,852.00	61,130.00
DDA-Depreciation Study 186432 DDA-Cost of Service Study	456.92CR	26,965,95		
186444 DDA-Waste Disposal DDA-Waste Disposal	19.82CR 8.437 50CR	43,300,70 92 812 ED	194 CAO	0 40 L
יישמיהם הומשריתהת	7 77	74, 8±8.00	134,002.3U	134,062,50

93410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) For the Period Ending 12/31/20	ks Company ater-Co 12 USGAAP) g 12/31/2007	·	01/21/08 11:53:23	
Description	December Activity	. December Balance	Prior Year Activity	Prior Year Balande	
00012 Kentucky-American Water Co.	P	C			
B27 Other Deferred Debits 186492 DDA-Add'l Security Costs				С П Г	
186598 DDA-Oth Reg Assets	מנישט פאר אני	11 11 10 0	LO. 20 0 4 C 4 C	ים ר די	
186703 DDN-Prelim Financing E	34,348,89CR	2,348,765.56	24,344.02CR	7	
DDN-Prelim Financing B 186704 DDN-Undistributed Items DDN-Undistributed Ttems	873.50CR	30,118.63	3,134.00	14,124.92	
186705 DDN-IC Rec/Pay Clearing DDN-IC Rec/Pay Clearing	27,963.00				
186707 DDN-Ins Oth Than Grp Reg			22,814.65CR	2,916.10	
1867.1 DDN-Acquistion Costs 186750 DDN-Engineering Studies			1,608.05CR	.33	
186898 DDN-Oth IT Assets DDN-Oth IT Assets		•			
B27 Other Deferred Debits	122,349.16	5,364,533.91	170,855.67	5,109,489.70	
B33 Common Stock 201200 Com Stk Subs Interco Com Stk Subs Interco AW02 Com Stk Subs AW02		36,568,776.50CR	,	36,568,776.50CR	
B33 Common Stock	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	36,568,776.50CR		36,568,776,50CR	
134 Paid In Capital 205175 Donations from Stkholders Donations from Stkholders AW02 Lonations Stkholders		21,329.44CR		21,329.44CR	
AWOZ Gain on Resale/Cancy		180.00CR		180.00CR	
AUS440 MISC FIC AW02 MISC FIC AW02		8,034,810.00CR	000,000	83	
B34 Faid In Capital	4 a a a a a a a a a a a a a a a a a a a	8,056,319.44CR	8,000,000,00CR	8,056,319,44CR	
F Retained Barnings 10210 R/E at Acquisition R/E at Acquisition AW02		343,498.00CR		343,498.00CR	
210240 R/B Since Acquisition R/B Since Acquisition		28,005,584.72CR	-	26,738,529.57CR	
B35 Retained Barnings	[28,349,082.72CR	h -	27,082,027.57CR	
B39 Preferred Stock 215110 Pref Stock 215410 Pref Sts Sub Outside Pref Sts Sub Outside			600.00	1,466,100.00CR	•
B39 Preferred Stock	} 	1,466,700.00CR	600.00	1,466,100,00CR	
B40 Long Term Debt 215113 Pref Stk-Mand LT Pref Stk-Mand LT 221110 Bonda-Outside		4,500,000.00CR		4,500,000.00CR	
221120 Bonds-Treide		23,500,000.00CR		23,500,000.00CR	
AW46		56,300,000.00CR	27,100,000.00	26,400,000.00CR	
B40 Long Term Debt		84,300,000.00CR	27,100,000.00	54,400,000.00CR	
B43 Bank Debt 231200 Notes Pay-Assoc Cos Notes Pay-Assoc Cos Aw46 Notes Pay-Aw46	7,136,663.54CR	18,115,916.85CR	804.8	,297,056.3	
B43 Bank Debt	7,136,663.54CR	18,115,916.85CR	3,021,804.87	3,297,056.37CR	
B44 Current Portion LTD 233200 Curr Portion LTD-In AW46 Curr Portion LTD-AW46		3,100,000.00CR	27,100,000.00CR	27,100,000.00CR	

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) For the Period Ending 12/31/2007	ks Company ' ater-Co 12 USGAAP) g-12/31/2007		01/21/08 11:53:23	
Description	December	December Balance	Prior Year Activity	Prior Year Balance	
00012 Kentucky-American Water Co. B44 Current Portion LTD 232200 Curr Portion LTD					
344 Current Portion LTD		3,100,000.00CR	27,100,000.00CR	27,100,000.00CR	
B45 Accounts Payable 234100 Accts Pay-Gen System 100 Accts Pay-Gen System	1,760,576,0908	2.164.937.8308	1,152,058,91CR	1,321,667,39CR	
234110 Accts Pay-Peard Accts Pay-Peard	3,660	13,029.35	16,034.	21,666.9	
234200 Accts Fay-Contract Retention Accts Pay-Contract Retentio	186,019.22CR	,834,8	67,133.42CR	196,873.65CR	
234300 Accts Pay-Misc 002 Accts Pay-Misc W/O's 006 Accts Pay-Misc W/O's 006 Accts Pay-Pard Accr 007 Accts Pay-Peard Accr 009 Accts Pay-I/C Loan Clearing	17,233.18 92,750.00GR 122,251.69 97,065,93	155,096,79CR 12,000,00 16,555,04CR 97,065,93	129,537.97CR 73,842.09CR 18,164.91 3,813.23CR	171,683,70CR 327,228,41CR 15,111,42CR 20,250,71CR	
234350 Addts Pay-Proj Exp Addr Adots Pay-Proj Exp Addr	1,552,047.42CR	3,089,651.26CR	3,362,820.36CR	4,304,149.14CR	
AWOS Accts Pay-AWWS	29,381.84CR	16,448.66CR	918,222.62CR	994,977.29CR	
234500 ACCLS FAY-ASSOC COS ACCLS PAY AW46 280898 THEATCH DEATHS	3,408,57CR	10,225.70CR			
Accounts payable	12,986,77CR 3.433.450.80CR	9,390.86 6,507.358,29CR	23,378,23CR 5,696,607,53CR	23,714.35CR 7,353,989,16CR	
B46 Accrued Taxes 236120 FUTA					
FUTA 236130 FICA	2,204.46CR	2,226,61CR	9.20CK	144	
2614	6,599.09CR	22,686.17CR	587.30CR	15,673.55CR	
SULA BOLLA SULA SULA POPOLATIVA	1,986.39CR	2,015.36CR	21.50CR	210	
236151 Gen Tax - Froperty 236167 Con Tax - S2168/Heb	241,503,46CR	2,092,039.32CR	622,820.86	965,847.	
230134 Gen Tax - Sales/Use 236170 Gen Tax - Other	19,284.14CR	390,486.90	д.	1,047,181.51CR	
226201 BIT Tax Other		4,702.44CR	464,239.15CR	474,210.00CR	
236201 FIT TAX Clearing		1,820.00	-	1,820,00	
236213 Accr FIT - Interim Curr 236213 Accr FIT - Interim Curr	2,926,747,00CR	2,920,010.00CR	2,338,800.00	2,802,775,00CR	
236220 Accr FIT - Interim Curr	-			٠	
226220 ACCT FIT - Pr Yrs	2,941,415.00	41,286.97		993	
236233 Accr SIT - Current Yr 236233 Accr SIT - Interim Curr Accr SIT - Interim Curr	25,770.00CR 308,221.00	25,770.00CR	311,792.00	4,633.00	
236240 Accr SIT - Fr Yrs		372,703.00CR		53,486.00CR	
236310 Curr Der Kill Curr Def Fil		120,523.00	142,076.00	120,523.00	
236320 CURT DOI SIT/LIT CURT DOF SIT/LIT		26,020,	31,549.00	26,020.00	
B46 Accrued Taxes	3,702,829.46		1,994,422.55	8,267,525.73CR	
B47 Accrued Interest 237200 Int Accr LITD-Outside Int Accr LITD-Outside	420,437.50	311,872.09CR	425,027.91	311,872.09CR	
AW46 Int Accr-LID-Inside	329,215.83CR	800,648.22CR	823,801.46	269,170.42CR	
241228 Accrued Fry Div Meduirements 002 Accr Pro Div W/ mand	63,525.00	30,703.75CR	64,583.75	30,703,75CR	
B47 Accrued Interest	154,746.67	1,143,224.06CR	1,313,413.12	611,746.26CR	
B48 Customer Deposits 238020 Unclaimed Cust Deposits Unclaimed Cust Deposits			00.090,9		
B48 Customer Deposits	1	1	6,060.00		

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) For the Period Ending 12/31/2007	ks Company ater-CC 12 USGAAP) G 12/31/2007		01/21/09 11:53:23
Description	December Activity	December Balance	Prior Year Activity	Prior Year Balande
12 Ke)			:
25				
្តព	215,526.23	38,090.94CR	123,706.51	24,138,25CR
4120	63,257.62	14,685.98CR	6,496.63CR	33,268.16CR
241203 Addr Tenal	19,711.35	235,527.46CR	4,923.11CR	273,336.96CR
241204 Acer Legal 241204 Acer Legal	56,930,04CR	158,899,50CR	21,805.70CR	21,805.70CR
241205 Accr TMS License			1,055.00CR	1,055.00CR
Accr TMs License 241206 Accr Wages				
Addr Wages 241207 Addr Insurance	195,523.70	21,851.10CR	8,661.40CR	205,867.00CR
Accr Insurance 241208 Accr Rents	.50GR	503.77CR	.02CR	1,06CR
Accr Rents 241210 Accr Waste Disposal	2,000.00	12,000,00CR	4,560.71	30,624.97CR
241211 Accr Retiree Medical Reimb	150,000.00		120,218.18CR	120,218.18CR
Acer Retires Wedical Reimb 241212 Acer DCP Contribution	1,124.45CR	8,000.00CR	1,624.88CR	3,500.00CR
Acer DCP Contribution 241214 Acer Bank Fees	799.85CR	11,077,64CR	263.98CR	5,238.53CR
241220 WH PR-Tax Coll SIT KY	23,687,89CR	50,832.11CR	11,096.67	34,155,52CR
KY	13,531,13GR 2,051,41GR	13,531,13CR 2,051,41CR	1,221,49	
000	1,331,69CR	3,209,050%	49	1 774 A77. L
980	21,580.60CR 1,501.79CR	190	540.41CR	30,824.08CR
010 WH PK-Tax COLI PAY FIT 013 WH PR-Tax COLI PAY LIT 013 WH PR-Tax COLI PAY FICA	33,050.36CR 9,820.40CR 21,138.72CR	33,050,360R 25,384,750R 21,138,720R	2,061.04CR	16,375.66CR
22				
Accr_Employer 401k Match 241228 Accrued PFD Div Requirements	,184	14,193.47CR	299.98CR	10,510.05CR
Accrued PFD Div Requirement 241229 Accr Construction Costs Pay	6,559.59CR	19,460.10CR	6,514,89CR	19,460,10CR
Acer Construction Costs Pay 241230 Unclaimed Credits Pay			57,053.20CR	57,053.20CR
Unclaimed Credits Pay 241234 Unclaimed Ext Dep Refind Pay		22,150.68CR	21,393.95CR	52,620.93CR
Unclaimed Ext Dep Refund Pa 241236 Unbilled Items-System		20,935.20CR		4,598.15CR
241237 Unbilled Items-System	113,892.07	224,934,46CR	21,161,76CR	28,771.29CR
Unbilled Stock C-System 241238 Unbilled Stock E-System	12,580.11	31,121.82CR	35,494.36	66,572.45CR
Unbilled Stock E-System 241241 CFO-Cust Asst Nonpledged	56,819.87CR	85,365.52CR	511,966.27	113,168.22CR
005 CFO-Cust Asst NonFledged 006 CFO-Cust Asst Fledged 24124 GFO-Cast Asst Fledged	94.00 72.00	65.00CR 34.00CR	53,00CR 31.00CR	226.00CR 124.00CR
47.24	8,144.19	153,695.74CR	89,561,88CR	370,382.05CR
4124	101,062,40CR	216,921.33CR	27,310.74	38,041.80
4124	10,420.31	111,131,07CR		1,367.80CR
100	78,393.82		674	2,418,632.52CR
OO4 CECTAC/SWE A/K OO4 CECTAC/SWE A/K 241250 A/P Check (Tearing	113,545.46CR 20,562.10	1,301,475.84	59,060.10CR 23,127.28	1,610,263,89
4125	1,132,411,65	1,063,025,98CR	1,883,943.77CR	3,375,861.04CR
	177,106.24CR	177,106.24CR	12,823.12	1,492.71CR
on	2,537,32CR	39,320,48CR		
	176,531.72	184,903,28CR	47,967.58CR	668,941.13CR
B51 Misc Current Liabilities	1,552,580.83	3,267,524.17CR	1,555,609.12CR	5,699,321.79CR

83410 GL012TBAGP 0001R	American Mater Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) For the Period Ending 12/31/20	ks Company ater-Co 12 Usgaar) c 12/31/2007		01/21/08 11:53:23
. Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
00012 Xentucky-American Water Co.	L			
B55 Advances for Construction 252110 Adv for Const.WT Mains 252110 Adv for Const.WT Mains				
252120 Adv for Const-NT Ext	276,613.66	13,253,240.64CR	819,920.78	14,426,761,57CR
252130 Adv for Const-NI Services Adv for Const-NI Services	1,516.18CR		1,317,416.90	509,106.84CR
252140 Adv for Const.nr Meters Adv for Const.nr Meters		13,085.00CR		358,112.36CR
252150 Adv for Const-NT Hydrants Adv For Const-NT Hydrants	17,190.79	36,641.02CR	11,077.88CR	402,609.48CR
252160 Adv for Const.NT Other Adv for Const.NT Other	5,200.52	251,968.48CR	3,711.27CR	574,399,94CR
2521/0 Adv for Const-NI Wir	197,861.44CR	1,097,395.81CR		
252220 Adv for Const-Tax Ext Adv for Const-Tax Ext		759.60CR	208,419.03	221,648.08CR
B55 Advances for Construction	99,627.35	14,653,090.55CR	2,330,967.56	16,492,638.27CR
B56 Deferred Income Taxes 253113 Def FTT-Interim Def Def FTT-Interim Def	705,856,00CR			
5320	-	1,935,054.00CR	146,542.00CR	1,935,054,00CR.
253301 Def #11-Other Def FIT-Other	232,212.00CR	26,819,909.54CR	2,068,144.35CR	28,154,242.54CR
253309 Det FIT-AMT Def WIT-AMT		133,392.00		133,392.00
253613 Dei SII-INCETIM Per 253701 Def SIT-Orber	245,644,00			
200	200,556,00CR	4,450,682.88CR	515,409.31CR	5,358,581,88CR
BS6 Deferred Income Taxes	892,980.00CR	33,072,254.42CR	2,730,095.66CR	35,314,486.42CR
B57 Deferred ITC 255101 Unamoretand TTC - 3%	73 752	101,824,9708	638.00	109,478,67CR
, ∺	565.42	61,159,21CR	525,00	67,503.41CR
255103 Unamortized ITC - 10%	T 600 T	1.054.826.27CR	5.903.00	1,125,665,57CR
4	7.106.42	1.217.811.45CR	7,066,00	1,302,647.65CR
Deferred 212 Reg L			7	
Reg Liab-Exc Det Depr Fil 256220 Rec Liab-Deficit Def FIT	BC. EE/, 'TT	1,425,596.83CK	17,734.00	37.50.00±.005.1
562	2,296.50CR	278,847.84	2,296.00CR	306,404.84
L C	28,836.31CR	1,643,356.75CR	2,200.00	873,357.00CK
200	359,698.90CR	8,772,379,89CR	82,277.34CR	7,597,007.36CR
1	432,00	68,984.75CR	432.00	74,168.75CR
1 0 L	355,83	41,418.45CR	356.00	45,688.75CR
Z56312 Reg Liab-IIC Gross-Up 10% Reg Liab-IRC Gross-Up 10%		· 581,137,94CR	3,252.00	620,165.24CR
B58 Deferred Regulatory Liability	375,057.97CR	12,254,026.77CR	66,599.34CR	10,470,382,89CR
B59 Other Deferred Credits 262110 DCA-Pension Liab AWWS			834,296.02	
262120 DCA-Pension Pymt Op Co	60,076.75CR	2,174,085.20CR	64,524.75CR	2,381,721.20CR
DCA-AGGY OFEB DCA-AGGY OFEB	59,674.75CR	299,737.00CR	67,656.83CR	299,736.96CR
262215 DCA-Accr Orab Med Subsidy		84,567.40CR	10,745.00CR	42,980.00CR
262313 DCA-FAS 112 COSTS DCA-FAS 112 Costs		61,130,00CR	54;852.00CR	61,130.00CR
Z5ZZI/ DCA-Del Comp Costs DCA-Def Comp Costs		31,657.20		31,657.20
262322 DCA-ING FLAN CASH AMMAI DCA-ING Plan Cash Ammal	24,896.38CR	280,134.55CR	18,780.09CR	213,721.81CR

83410 GL012TBAGP 0001R	Ameridan Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP)	cks Company Water-Co 12 (USGAAP)		01/21/08 11:53/23
	For the Period Endin	Jg 12/31/2007		
Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
Kentucky-American Water		4		; ; ; ; ; ; ;
B59 Other Deferred Credits 262398 DCA-Other 262401 DCN-Ins Other Than Grp Reg DCN-Ins Other Than Grp Reg	10,734.54	805,090.91CR	30,765,9202	ማገር ይ ክ <i>ንኪ</i> . በደ
B59 Other Deferred Credits	133,913.34CR	3,673,088.86CR	6,971.	2, 998, 398, 69CR
B62 CIAC 271110 CIAC_NT Mains.				
271120 CIAC-NT Mains	692.69	14,652,257.20CR		13,725,613,47CR
CIAC-NT Ext. Dep 271130 CIAC-NT Services	324.47CR	10,368,051.01CR	232,039.52CR	9,849,066,41CR
271140 CTAC-NT Services	83,493.82CR	14,239,812.09CR	1,411,488,93CR	12,726,971.56CR
271150 CTAC-NT Meters	12,451.60	521,259.07CR		168,042,19CR
2711.60 CIAC-NT Other	46,326.88CR	1,199,649.35CR		694,087,66CR
271170 CTAC-NT Other	148,453.98CR	3,603,117.02CR		2,991,896.06CR
271180 CTAC-NT NON-ULT Pron	65,887.86CR	637,089.00CR		358,60CR
271210 CTAC-NT Non-Util Prop		249,724.86CR		249,724.86CR
271220 CIAC-Tax Mains		1,998,493,38CR		I,998,493.38CR
271230 CIAC-Tax Bxt Dep		766,585,92CR	155,843.02CR	704,228,02CR
271240 CIAC-Tax Meters	13,105.00CR	6,308,695.01CR	. 22,670,00CR	6,049,242,33CR
271250 CIAC-Tax Meters		3,299,01CR		3,299.01CR
271260 CTAC-Tax Hydrants		487,486.50CR		487,486.50CR
271270 CIAC-Tax Other		440,902.80CR		440,902.80CR
272010 Accum Amort CIAC-Mains		1		
272040 Accum Amort CIAC-Meters		281,286.30		281,286.30
Accum Amort CIAC-Meters 272050 Accum Amort CIAC-Hydrants	٠	35,022.86		35,022.86
Accum Amort CIAC-Hydrants 272060 Accum Amort CIAC-Other		5,907.84		5,907.84
272100 Accum Amort CIAC-Other	126,784.69	11,336,270.57	103,933.44	9,931,963.60
Accum Amort CIAC-Taxable	29,725.29	232,619.48		
B62 CLAC	187,937,74CR	43,585,315.17CR	1,718,108.03CR	39,835,232.25CR
00012 Kentucky-American Water Co.	1,427,749.58CR	1,810,784.16	1,553,381,84CR	1,267,055.15

American Water - MD Operating Data Report - Regulated Business - Water Company/Location Name: Kentucky American Water Company
User ID: SHILTZRA ; Date Run: 10/20/08; Period Type: YTD ; Date

; Date: 12/2007; Budget Type:ORIGINAL ; Post/Adj: ASADJUST

	Total	Residential	L Commercia	l Industr	ial Fire	OPA	Resale M	discellaneous
Number of Bills								
Monthly	1387336	1256950	102984	253	21160	5841	148	0
Bi-Monthly	D	0	O	0	0	0	0	0
Quarterly	0	0	0	0	0	0	0	O
ening/Closing Bills	62161	59224	2718	0	202	17	0	0
her	0	0	0	0	0	0	0	0
iotal Actual	1449497	1316174	105702	253	21362	5858	148	0
Total Actual Prorated	1449497	1316174	105702	253	21362	5858	148	0
Budget	1408640	1275107	103707	252	23646	5808	120	0
Variance	40857	41067	1995	1	2284-	50	28	0
Number of Estimated Bills	35529	32387	2968	19	0	151	4	0
3 or More Estimates	601	539	58	1	a	3	0	0
Total Billed Days	43979140	39436483	3198739	7777	1153243	178360	4538	0
Water Sales (1000G)								
Metered	14173736	6783394	4380897	769952	30640	1576391	628116	4346
Flat Rate	0	0	0	0	0	0	0	0
Total Water Sales	14173736	6783394	4380897	769952	30640	1576391	628116	4346
Credit	208540-	116601-	69234-	1962-	0	5178-	15025-	540-
Intercompany Sales	0	0	0	0	Đ	Ó	0	D
Total Net Sales	13965196	6666793	4311663	767990	30640	1571213	613091	3806
Total Net Sales Prorated	13965196	6666793	4311663	767990	30640	1571213	613091	3806
Budget	13834590	6700089	4352092	796708	0	1517506	468195	0
Variance	130606	33296-	40429-	28718-	30640	53707	144896	3806
Revenues (\$)								
Billed	50587591	27933845	12530710	1483802	3307001	3906823	1403108	22302
Credits	528540-	310428-	162603-	3615-	5740-	11282-	32413-	2459-
Net Revenue	50059051	27623417	12368107	1480187	3301261	3895541	1370695	19843
Net Revenue Prorated	50059051	27623417	12368107	1480187	3301261	3895541	1370695	. 19843
Budget	49482556	27325970	12305585	1552979	3242551	3787531	1267940	12043
Variance	576495	297447	62522	72792-	58710	108010	102755	19843
Billed Revenue/1000G	3.5845	4.1434	2.8685	1.9273	107.7435	2.4793	2.2357	5.2136
		4.1434	2.8275	1.9492	.0000	2.4958	2.7081	.0000
Budget Revenue/1000G	3.5767			2.3432			2.7081	9
# of Credit Adjustments	11032	9654	1270	2	13	78	6	,
Connections			****		2012			•
Total-End of Period	117088	106068	8585	21	1913	488	13 10	0
Budget	118601	107339	B716	21	2031	484		0
Variance	1513-	1271-	131-	0	118-	4	3	O
System Delivery (1000G)	Actual	Prorated	Budget	%	Variance	Last Year	12-Month Ro	13
Gross S/D Produce/Purch	16097991	16097991	16283665	98.B	185674-	16466425	16097991	
System Delivery Transfer	0	0	20202000	50.0	2000,2	0	0	
Net System Delivery	16097991	16097991	16283665	98.8	185674-	16466425	16097991	
		13965196	13834590	100.9	130606	13271822	13965196	
Total Net Water Sales	13965196 2132795	2132795	2449075	87.0	316280-	3194603	2132795	
Total Non Revenue Water							2134/23	
		2132733						
N.R.W. %	13.2	2132733	15.0		1.8-	19.4	13.2	
N.R.W. : h Unbilled/Consumption	13.2 304393	2132793				19.4 272142	13.2 0	
N.R.W. %	13.2	2132733				19.4	13.2	
N.R.W. ? th Umbilled/Consumption that water Losses	13.2 304393 1828402		15.0			19.4 272142 2922461	13.2 0 2132795	Variance
N.R.W. : h Unbilled/Consumption	13.2 304393	Budget_		Last Year		19.4 272142	13.2 0 2132795	Variance
N.R.W. ? th Umbilled/Consumption that water Losses	13.2 304393 1828402		15.0			19.4 272142 2922461 Actual	13.2 0 2132795	Variance
N.R.W. \$	13.2 304393 1828402		15.0	Last Year	1.8-	19.4 272142 2922461 Actual	13.2 0 2132795	Variance 341588-
N.R.W. \$ h Unbilled/Consumption .ual Water Losses Operations Labor Costs (\$)	13.2 304393 1828402 Actual	Budget	15.0 Variance	Last Year 1432563	1.8- Total OEM Expen	19.4 272142 2922461 Actual se (\$)	13.2 0 2132795 Budget	
N.R.W. \$ h Unbilled/Consumption rual Water Losses Operations Labor Costs (\$) Production	13.2 304393 1828402 Actual	<u>Budget</u> 1751707	Variance	Last Year 1432563	1.8- Total Oam Expen	19.4 272142 2922461 Actual se (\$) 5662335	13.2 0 2132795 <u>Budget</u> 6003923	341588-
N.R.W. \$ h Unbilled/Consumption .ual Water Losses Operations Labor Costs (\$) Production Network	13.2 304393 1828402 Actual 1783412 2633480	Budget 1751707 2521723	15.0 Variance 31705 111757	Last Year 1432563 2324129 660274	1.8- Total O&M Expen Production Network	19.4 272142 2922461 Actual se (\$) 5662335 3509226	13.2 0 2132795 <u>Budget</u> 6003923 3744673	341588- 235447-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance	13.2 304393 1828402 Actual 1783412 2633480 574427	Budget 1751707 2521723 648487	15.0 Variance 31705 111757 74060-	1432563 2324129 660274	1.8- Total OEM Expen Production Network Cust Ritns	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042	13.2 0 2132795 Budget 6003923 3744673 671267	341588- 235447- 108225-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen	13.2 304393 1828402 Actual 1783412 2633480 574427 0	Budget 1751707 2521723 648487 0	15.0 Variance 31705 111757 74060- 0	1432563 2324129 660274 0	1.8- Total OSM Expen Production Network Cust Rltns Maintenance	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042	13.2 0 2132795 Budget 6003923 3744673 671267 0	341588- 235447- 108225- 0
N.R.W. \$ h Unbilled/Consumption rual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Payroll	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607	Budget 1751707 2521723 648487 0 914818	15.0 Variance 31705 111757 74060- 0 114530-	Last Year 1432563 2324129 660274 0 374313	1.8- Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305	341588- 235447- 108225- 0 143979-
N.R.W. \$	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804	Budget 1751707 2521723 648487 0 914818 5836735	15.0 Variance 31705 111757 74060- 0 114530- 45128-	Last Year 1432563 2324129 660274 0 374313 4791279 737899	1.8- Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305	341588- 235447- 108225- 0 143979-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Ritms Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607	Budget 1751707 2521723 648487 0 914818 5836735 2148	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656	Last Year 1432563 2324129 660274 0 374313 4791279	1.8- Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305	341588- 235447- 108225- 0 143979-
N.R.W. \$ h Unbilled/Consumption .ual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capital Payroll Capitalization \$	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528	1432563 2324129 660274 0 374313 4791279 737899 5529178	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326 28093929	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168	341588- 235447- 108225- 0 143979- 829239-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Ritms Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18	1432563 2324129 660274 0 374313 4791279 737899 5529178	Total O&M Expen Production Network Cust Ritns Maintenance Admin & Gen Total Sick Time (Hrs)	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326 28093929	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168	341588- 235447- 108225- 0 143979- 829239-
N.R.W. th Unbilled/Consumption rual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization the Consumption of the Cons	13.2 304393 1828402 Actual 1783412 2633480 574427 0 80028B 5791607 1297804 7089411 18	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326 28093929	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226	341588- 235447- 108225- 0 143979- 829239- Difference 2
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Ritus Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization \$ Non-Scheduled Overtime (Hrs)	13.2 304393 1828402 Actual 1783412 2633480 574427 0 80028B 5791607 1297804 7089411	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326 28093929	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168	341588- 235447- 108225- 0 143979- 829239-
N.R.W. th Unbilled/Consumption rual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization the Consumption of the Cons	13.2 304393 1828402 Actual 1783412 2633480 574427 0 80028B 5791607 1297804 7089411 18	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326 28093929	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68
N.R.W. \$ h Unbilled/Consumption .ual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18	1432563 2324129 660274 0 374313 4791279 737899 5529178 13	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0	341588- 235447- 108225- 0 143979- 829239- Difference 2 281-
N.R.W. \$ h Unbilled/Consumption hual Water Losses Operations Labor Costs (\$) Production Network Cust Rltns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Rltns	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0	Total O&M Expen Production Network Cust Ritns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Ritns	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68
N.R.W. \$ h Unbilled/Consumption .ual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Fayroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Ritns Maintenance	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272	Total OEM Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance	19.4 272142 2922461 Actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68
N.R.W. \$ h Unbilled/Consumption .ual Water Losses Operations Labor Costs (\$) Production Network Cust Ritns Maintenance Admin & Gen Total O&M Fayroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Ritns Maintenance Admin & Gen Total	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 585	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption rual Water Losses Operations Labor Costs (\$) Production Network Cust Ritms Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Ritms Maintenance Admin & Gen Total # of Employees	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355 2664	1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 585	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption rual Water Losses Operations Labor Costs (\$) Production Network Cust Rltns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Ovextime (Hrs) Production Network Cust Rltns Maintenance Admin & Gen Total # of Employees Production	13.2 304393 1828402 Actual 1783412 2633480 574427 0 80028B 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096	15.0 Variance 31705 111757 74060-0 114530-45128-1295656 1250528 18 1159-2049 1419 0 355 2664	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355 2664	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption rual Water Losses Operations Labor Costs (\$) Production Network Cust Rltns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Ovextime (Hrs) Production Network Cust Rltns Maintenance Admin & Gen Total # of Employees Production	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355 2664	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096	15.0 Variance 31705 111757 74060-0 114530-45128-1295656 1250528 18 1159-2049 1419 0 355 2664	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 2772 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355 2664	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption rual Water Losses Operations Labor Costs (\$) Production Network Cust Rltns Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Rltns Maintenance Admin & Gen Total # of Employees Production Network Cust Rltns Maintenance Admin & Gen Total # of Employees Production Network Cust Rltns Maintenance	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096	15.0 Variance 31705 111757 74060-0 114530-45128-1295656 1250528 18 1159-2049 1419 0 355 2664	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 2772 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760 30 63 16 0 25	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096 46 68 0 0 21	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355 2664	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. † h Unbilled/Consumption rual Water Losses Operations Labor Costs (\$) Production Network Cust Ritms Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization † Non-Scheduled Overtime (Hrs) Production Network Cust Ritms Maintenance Admin & Gen Total # of Employees Production Network Cust Ritms Maintenance Admin & Gen Total # of Employees Production Network Cust Ritms Maintenance Admin & Gen Service Company	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760 30 63 16 0 25 0	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096 46 68 0 0 0 21 0	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355 2664 16- 5- 16 0 4 0	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen Service Company Total Permanent FTE	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760 30 63 16 0 25 0 134	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096 46 68 0 0 21 0 135	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355 2664	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption .ual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Fayroll Capital Payroll Capital Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen Service Company Total	13.2 304393 1828402 Actual 1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760 30 63 16 0 25 0 134 134	Budget 1751707 2521723 648487 0 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096 46 68 0 0 21 0 135	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355 2664 16- 5- 16 0 4 0 1- 134	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-
N.R.W. \$ h Unbilled/Consumption nual Water Losses Operations Labor Costs (\$) Production Network Cust Riths Maintenance Admin & Gen Total O&M Payroll Capital Payroll Total Payroll Capitalization \$ Non-Scheduled Overtime (Hrs) Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen Total # of Employees Production Network Cust Riths Maintenance Admin & Gen Service Company Total Permanent FTE Temporary FTE	13.2 304393 1828402 Actual 1783412 2633480 574427 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760 30 63 16 0 25 0 134 134 0	Budget 1751707 2521723 648487 914818 5836735 2148 5838883 0 5164 13908 0 0 24 19096 46 68 0 0 0 21 0 1355 0 0	15.0 Variance 31705 111757 74060- 0 114530- 45128- 1295656 1250528 18 1159- 2049 1419 0 355 2664 16- 5- 16 0 4 0 1- 134	Last Year 1432563 2324129 660274 0 374313 4791279 737899 5529178 13 3263 9792 3608 0 272 16935	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	19.4 272142 2922461 actual se (\$) 5662335 3509226 563042 0 18359326 28093929 Actual 1228 4829 785 0 483	13.2 0 2132795 Budget 6003923 3744673 671267 0 18503305 28923168 Prior Year 1226 5110 717 0 5885 7638	341588- 235447- 108225- 0 143979- 829239- Difference 2 281- 68 0 102-

For Statistical data the number of actual days YTD are
For Statistical data the number of actual days in this period are
Prorated values are provided for comparison to Budget.

365 , the number of budgeted days YTD are
365 .

31, the number of budgeted days in this period are

01/14, 17:31:26		Prior Year	345 221,34 80,430 324,34	286,543,328		1 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	02,83	844466 44466 74866 74866 74666 74666 74666	13,207,38	306,003,289	36,568,77,89,858,791	74,483,891	1,466	,250,59	1 2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	34,749,119.	14 6533 091 12 217 814 81 22 23 091 12 22 25 6 027 12 25 6 027 12 25 8 26 8 26 8 26 8 26 8 26 8 26 8 26	3,585,31	306,003,289
ks Company ater-Co 12 USGAAN) cs Sheet g 12/31/2008		Current Year	44,501,130,310,310,310,310,310,310,310,310,3	340,085,013	1 1	2 2 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4 2 4	87,10	64 CRU444 CRU444 CRUCH CRU	12,363,55	359,405,86	34,126,50 32,812,18	93,507,471	1,455,600	163,071	1, 1825, 821, 1825, 1921, 18455, 1921, 18455, 1921, 1845, 1921, 1855, 18	69,880,147	31, 37, 37, 37, 37, 37, 37, 38, 38, 38, 38, 38, 38, 38, 38, 38, 38	6,815,47	359,405,866
American Water Works C Kentucky-American Water Total Company (USGA Comparative Balance For the Period Ending 12	can Water Co.	Description	work in prog epreciation acquisition plant adju	cility Plant property	1	1000 ggu		ebits preferred stock of rate proceeding urvey & Invest charges t-income tax recovery		z;	AND LIABILITIES Stock Stock Barning Enring Compensation Compensation	on equity	tock ebt	alization	bilties ortion of LTD Payable rued accreted deposite declared		ពិទ័កម្	ns in aid	and liabilities
83500 GL012BSYGP 0001R	Kentucky-Ameri	i	ASSETS 1 Utility Plan 2 Construction 3 Accommissed 4 Utility Plan 5 Other Utility	6 Sub-total Ut	, ∄⊂	11. Temporary investments of Control of Cont	0	22 Deferred de 23 Debt and 24 Bropuse 0 25 Brelin e 0 26 Reg Asset 27 Other	29 Sub-total	0 Total As	2 CAPITAL 3 Common 8 4 Paid in 5 Retained 6 Unearned 7 Reacqui	8 Total comm	39 Preferred 8 40 Long term d	-	42 Gurrent liabiliti 44 Gurrent portion 45 Current portion 46 Taxes addragal 47 Taxes addragal 48 Cutros accry 48 Cutros accry 48 Cutros accry 51 Cther depoi	73	4 Deferred or Customer 6 Deferred 7 Deferred 8 Reg. liab-9 Other 0 Sub-total	2 Contributi	Total capital

American Mater Mor. pany Kentucky-American Wa. 20 12 Total Company (USGABP) Income Statement Month & YTD For the Period Ending 12/31/200

Kentucky-American Water Co.

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Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to Date December Plan	Yr to Date December Variance	Yr to Date December Prior Year	Annual Forecast
1 OPERATING REVENUES 2 Mater 2 Mater 4 Sewer 5 Management	4,005,178 23,626 201,995	4,581,775 22,260 164,703	576,597 1,366 37,252	4,122,133 28,140 186,010	57,247,485 309,212 2,528,909	57,285,664 277,659 1,976,432	38,179- 31,553 552,477	50,216,427 340,120 2,221,671	57,285,664 277,659 1,976,432
Total Revenues bereattons a matatranor expense	4,230,799	4,768,738	537,939-	4,336,283	60, 085, 606	59,539,755	545,851	52,778,218	59,539,755
B babor	612,029	622,002	9,973-	531,541	6,585,197	6,735,008	149,811-	5,896,230	6,735,008
9 Furchased Water 10 Fuel & Power	9,760 226,410	49,150	39,390-	15,376	125,573	603,650	478,077- 359,271	427,206	603,650
11 Chemicals 12 Maste Disposal	138,297	115,409	22,888	137,583	1,749,092	1,637,082	112,010	1,691,698	1,637,082
	672,988	605,772	67,216	636,749	7,930,919	7,373,898	557,021	7,516,223	7,373,898
	26,837	43,190	53,701- 16,353-	28,096	1,682,452 622,650	1,584,395	301,944← 104,370	1,685,771	1,984,396
16 Regulatory Expense 17 Insurance Other Than Group	13,465	45,833	32,368*	43,086	220,745	507,390	386,645-	374,035	728, 700
	112,376	130,278	17,902-	800,20	1,536,013	1,583,610	47,597	1,425,214	1,583,610
20 General Office Expense 21 Miscellaneous 25 Other Maintenance	53,483 206,015 247,239	27,179	26,304 10,513- 77,865	222,686 463,686	646,272 2,861,041 2,683,651	463,939 2,840,795 2,330,353	182,333 182,333 20,246 353,298	463,222 2,245,208 2,235,322	32,160 463,939 2,840,795 2,330,353
Total Maintenance & Operations Expense	2,516,567	2,513,117	9,450	2,607,420	30,683,867	30,616,617	67,250	28,235,415	30,616,617
27 Depreciation	479,979	620,452	140,473-	188,805	5,870,647.	7,173,281	1,302,634-	6,287,030	7,173,281
29 General Taxes	263,203	293,765	10,562-	289,949	3,176,783	3,470,130	293,347	3,057,241	3,470,130
so blate income faxes 31 Federal Income faxes 32 Tax Savings Acquisition Adjustment	212,931	329,579	44,107- 116,648-	481,743	861,738 5,158,530	648,505 4,264,136	. 213,253 894,394	621,258 3,441,773	648,505 4,264,136
33 Total Operating Expenses	3,540,437	3,840,308	299,871-	3,720,301	46,263,711	46,583,249	319,538-	42,146,809	46,583,249
34 Utility Operating Indome	690,362	928,430	238,0681	615,982	13,821,895	12,956,506	865,389	10,631,409	12,956,506
35 OTHER INCOME & DEDUCTIONS 36 Non-Operating Rental Income 37 Dividend Income-Common 38 Dividend Income-Preferred 39 Interest Income 40 Artuc Equity 41 N. T. Miccellaneous Income 42 N. T. Miccellaneous Income		241,617	12,632 -632 6,169	107,776	1,329,602 1,329,602 57,190	1,507,094	5,843 177,492 57,190	127,120 842,835 196,276	1,507,094
Gain(Loss)on Disposition Total Other Taicme	* * * * * * * * * * * * * * * * * * * *		* * * * * * * * * * * * * * * * * * * *			# C C C C C C C C C C C C C C C C C C C	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
		1101129		T1011		#60'/0G'T	- FG# ##TT	7,166,431	\$60 ' 1.04 ' T
46 Miscerlahedus Amortization 47 Tax Bavings Acquisition Adjustment 48 Misc Other Definitions	1 3 3 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	64 7	2 CO	38,	1 4254	768	1,193.	425	768
	4,100	- L L L L L L L L L L L L L L L L L L L	,	47,740	4/8/45	362,613	- 848.58	101,216	362,613
state income laxes Federal Income Taxes	4,727.	3,027-	7,055	1,583-	45,061-	116,445-	71, 215	1,406	29,914-
52 Total Other Deductions	1,451-	21,944	23,395-	26,519	224,530	217,022	7,508	320,260	237,022
53 Total Other Income	236,605	219,673	16,932	81,910	1,168,105	1,290,072	121,967-	845,971	1,290,072
54 Income Before Interest Charges		1,148,103	221,136	697,892	14,990,000	14,246,578	743,422	11,477,380	14,246,578
n	470,209	487,253	17,044	487,956	5,693,320	5,900,277	206,957-	4,651,663	5,900,277
Interest-Short Term Bank Other Interest Expense	97,914	207, 603	109,689~	63,304	761,822	1,045,249	283,427~	1,415,522	1,045,249
Arunc-Debt		109,727-	2,180	50,643*	589,491-	584,424-	94,933	384,442-	684,424-
61 Total Interest Charges	467,972	591,083	123,111-	507,937	5,955,194	6,332,550	377,356-	5,719,637	6,332,550
62 Net Income 64 Preferred Dividend Declared	458,995	557,020	98,025- 31,814-	189,955	9,034,806	7,914,026	1,120,778	5,757,743	7,914,028 459,900
65 Net Income to Common Stock	452,484	518,695	66,211-	183,395	6,956,499	7,454,128	1,502,371	5,678,970	7,454,128

B3410 GL012AIAGP 0001R			American Wat Kentucky-Amer Total Con Aualysis of J	American Water Works Company Kentucky-American Water-Go 12 Total Company (USGARD) Amalysis of Income Worth & WYD For the Pexicd Ending 12/31/2008	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				01/14/09 17:30:52
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Water Co.	, , , , , , , , , , , , , , , , , , ,)	***	# 1 1 # 4 # 5 # 1
PO2 Water Revenues 401110 Res Sales Billed Res Sales Billed	B77C6 97E 6	E C BE C	200	27,700					;
401120 Res Sales Unbilled Res Sales Unbilled	142,747		142.747	145 87678	194 31808	Name (car) or	194 32 CB	21,334,445CK	30,529,500CR
401210 Com Sales Billed Com Sales Billed	1,045,765CR	1,193,285CR	147,520	896.670CR	14.530-58208	14, 212, 1750X	194,316CK	81,378CK	
401220 Com Sales Unbilled Com Sales Unbilled	148,864		148.864	14.78008	141,49208		מהנידטי	14, 244, 274, CA	3,212,13CR
401310 Ind Sales Billed Ind Sales Billed	101,715CR	150.767CR	49.052	114.35674	1 480 36400	מני ארש נ	300 00C	משנייים אור	
401320 Ind Sales Unbilled Ind Sales Unbilled	16,616		1 10 11	13,556CR	14,168		14:168	יייייייייייייייייייייייייייייייייייייי	1,8/5,23UCK
401410 Pub Fire Billed Pub Fire Billed	196,08708	102.086CR	94.00108	192.38709	97876 C	1 225 632778	1 109 21608	E sec sec e	100
401450 priv Fire Billed Priv Fire Billed	112.04608	194 36508	011	100 th 200 th	A)043,000,13	L, 262, 032CK	1,108,215ck	2, 215, 224CK	1,225,032CR
401460 Priv Fire Unbilled	TTG' 0#0CK	134, 105 LK	62,319	LUB, &ZYCR	1,354,634CR	2, 332, 380CR	977,746	1,138,372CR	2,332,380CR
Priv Fire Unbilled 401510 Pub Auth Billed	962		362	490	BZCR		82CR	223	
Fub Auth Billed	336, 637CR	449,624CR	112,987	274, 602CR	4,890,969CR	4,516,895CR	374,074CR	3,896,261CR	4,516,895CR
Fub Auth Unbilled	70,098CR		, 70,098CR	110,217CR	19,171CR		19,171CR	22,706CR	
Actor of Billed	93,292CR	110,633CR	17,341	109, 5650%	1,438,391CR	1,494,452CR	56,061	1,151,111CR	1,494,452CR
Aulbio Sales for Resale Unbilled	175CR		175CR	30,036CR	3,113		3,113	16.497	
401630 Sales for Resale Interco AW12 Sale for Resale AW09				26,179				280.65470	
401710 Misc Sales Billed Misc Sales Billed	1,62703		1,627CR	611CR	26,577CR		26.577CR	18.78908	
PQZ Water Revenues	4,005,180CR	4,581,775CR	376,595	4.322.332CR	57.247.48BCB	77.084.66409		00 316 43600	
				411111111111111111111111111111111111111	WOOD FILE	W7.00 (60%) (F	677105	BU, Alb, 42bck	57,285,664CR
	14,833CR	14,692CR	141CR	16.207CR	192.48903	178.24108	14.24908	707630.301	5777
402210 Com WW Serv Billed	5			1				1000	VIDT 40 10 1 T
402310 Ind WW serv Exiled	9, 1, 5CK	3, 381.K	Z, L94CK	11,872CR	108,997CR	82,394CR	26, 603CR	110,744CR	62,394CR
402510 Pub Auth WW Serv Billed Pub Auth WW Svc Billed	PTRCK	1,587CR	ញ់ ប្រ ទោ	61CR	7,725CR	17,024CR	9,299	33,547CR 140	17,024CR
203 Sewer Revenues	23.626CR	22.260CR	1.36678	99 14008	400 PEC 905	about the	10011		T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Pot Other Revenues			4	40 L40CE	309, ALLUK	477,059CK	31, 552CK	340, 120CR	277, 659CR
**************************************								49	
Oth Rev-Rents Nater Propert	6,406CR	7,196CR	790	7,835CR	105,144CR	66,354CR	18,790CR	111,988CR	86,354CR
A02104 Oth Bev-Collect for Others	102,175CR	75,294CR	26,881CR	84,511CR	1,071,239CR	903,528CR	167,711CR	976,746CR	903,528CR
ADJUG OTH REV-NSF CHECK CHARGE	2,328CR	1,799CR	529CR	1,740CR	25,802CR	21,588CR	4,214CR	21, B90CR	21,588CR
Cth Rev-Appl/Initiate Serv	37,926CR	60,285CR	22,359	39,866CR	617,172CR	723,420CR	106,248	600,930CR	723,420CR
Coth Rev-Reconnection Charge	50,860CR	20,129CR	30,731CR	51,257CR	696, 888CR	241,542CR	455,346CR	496,098CR	241,542CR
ACTION OF DESCRIPTION SELVICE REV	1,445CR		1,445CR		4,165CR		4,165CR	5,990CR	
103133 Oth Rev-Other Water Rev	BS6CR		856CR	701CR	8, SOOCE		8,500CR	8,078CR	
P04 Other Revenues	201,996CR	164,703CR	37,293CR	186,010CR	2,528,910CR	1,976,432CR	552,47BCR	2,221,671CR	1,976,432CR
FOR Labor 501200 Labor 12 Labor Oper P 13 Labor Oper W 1305 Labor Oper W 1405 Labor Oper TW Super/Eng 1410 Labor Oper TW Super/Eng 1410 Labor Oper TW Stores 1415 Labor Oper TW Stores 1415 Labor Oper TW Meter 151 Labor Oper TW Meter 151 Labor Oper CM Wer Read	115,556 83,005 120,415 17,422 27,422 75,469 277,148 63,752	,	115,558 83,005 120,419 17,423 20,337 75,469 27,148	132,668 112,486 112,486 12,886 87,885 21,805 45,047	959,752 623,624 977,0624 37,438 14,852 852,738 121,634		959,452 653,452 977,0564 37,436 37,436 125,758 121,623,738 549,433	139 918,461 614,877 974,141 64,66 64,646 865,083 143,038 510,104	

83410 Glolariad 0001R			American Waxantucky-Ame Xantucky-Ame Total Co Analysis of For the Perio	American Mater Morks Company Kantucky-American Water-Co 12 Total Company (USGAAP) Analysis of Income Month & YIP For the Period Ending 12/31/2019	2 2 17 308				2 01/14/09 17:30:52
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00042 Kentucky-American Water Co.					1 1 1 1 1 1 1 1 1 1 1 1	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
oor Lab	13,018 42,628CR	590,070	13,018 632,698CR	32,115 77,629CR	298 139,966 847,580	6,380,770	298 139,966 5,533,190CR	150,871 531,934	6,380,770
Labor Oper Labor Maint Labor Maint	149		149	7,949	85,276		85,276	62, 202	
 23 Labor Maint WT 2305 Labor Maint WT Super/Eng 24 Labor Maint TD 	6,234 3,830 1,078		6,234 3,830 1,078	4,829 9,136 136 136	56,972 27,020 14,278		56,972 27,020 14,278	49,098 32,527 35,527	
Labor Maint Labor Maint	1,340		1,340	1,138	10,682		10,682	10,582	
Labor Maint TD Labor Maint TD Labor Maint TD	1,153 37,850 15,628		1,153 37,850 16,628	1,268	307,014		18,263	16,887	
Maint	15,406CR 28,085		15,406CR 28,085	19,259CR 9,364	45,719		45,719	17,326	
11216 Labor NS OT 13 Labor NS OT WT 1131 TP-Off-Amels I-P/P. TR	101		101		101		101		
16 Incen Plan-Off-Annual	26,982	31,932	26,882 31,932CR	35,855 10,959CR	333,486	354,238	333,486 354,238CR	249,685 10,959CR	354.038
01712 Incen Plan-Off-Long Term 16 Incen Plan-Off-Long Term 1716 Comm Bran.Opt 1					11,316		11,316		
Comp Bry-options Comp Bry-options	1,740		1,740		12,078		12,078		
JOHANN COME EXPENSE SCR. 16 Comp Exp-Restricted 9th 501718 Comm Ray-Restricted 9th					34,658		34,658		
6 Comp Exp-RSU's:	864		864		5,746		5,746		
14/13 COMP EXP-MOCLOBAL DIV 6 COMP EXP-MOCLOBAL DIV	482CR		482CR						
FOS Labor	612,028	622,002	9,974CR	531,541	6, 585, 198	6,735,008	149,810CR	5,896,228	6,735,008
11 Purchased Water 510100 Purchased Water-Outside 11 Purchased Water-Outside	094,6	49,150	39,390CR	41,555	125,573	603,650	47B, 077CR	167,565	603,650
AW12 Purch Water AW12				26,179CR				259,640	
P09 Purchased Water	9,760	49,150	39,390CR	15,376	125,573	603,650	478,077CR	427,205	603,650
F10 Fuel & Power 515100 Purch Power P 12 Purch Power P 13 Furch Power WT 515200 Fuel for Power TD 515200 Fuel for Power Exc 55	32,365 186,693 5,352	770	31,595 39,611CR 5,352	22,249 187,300 4,120	302,590 2,902,593 36,546	9,240	293,350 26,144 36,546	231,403 2,577,764 12,796	9,240 2,876,449
1 Fuel for Power Prod 55	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,230	1	3,230	5,648	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Plo Fuel & Fower bil Chemicals	226,410	229, 074	.2,664CR	213,669	3,244,959	2,885,689	359,270	2,827,611	2,885,689
11 Chemicals WT 518000 Chemicals WT 13 Chemicals WT 518001 Chemicals Carbon AW81	127,850	106,574	21,276	127,911	1,621,817	1,531,062	90,755	1,581,125	1,531,062
MSI Chemicals Carbon AWSI 3 Chemicals WT Carbon Lease	10,447	8,835	10,447 8,835CR	9,673	127,275	106,020	127,275 106,020CR	110,573	106,020
Pil Chemicals	138,297	115,409	22,888	137,584	1,749,092	1,637,082	112,010	1,691,698	1,637,082
P12 Waste Disposal sxp WT 13 Waste Disposal Exp WT 13 Waste Disposal Exp WT E11200 burnt Waste Disposal Exp WT	16,201	18,910	2,709CR	B, 567	177,439	193,647	16,208CR	159,315	193,647
3 Amort Waste Disp Exp		000'6	9,000CR	8,438	92,813	101,000	8,187CR	101,250	101,000
P12 Waste Disposal	16,201	27,910	11,709CR	17,005	270,252	294,647	24,335CR	260,565	294,647
F13 Management Fees-Corporate 534600 Mmgt Fees-Corporate 16 Mmgt Fees-Corporate	101,132	110,104	8,972CR	453,083	1,544,833	1,376,845	167,988	4,645,128	1,376,845
Jolg Boc. Sind Bus Bry Fees SSC-Shrd Bus Sry Fees 4650 Wmort Wees Ben Change Corn	53,558	52,689	2,863		653,956	589,152	64,804		589,152
6 Mmgt Fees Bsn Change-Corp				4,415CR	32,489	9,000	23,489	2,519CR	000'6

63410 GLOIZAIAGP ODGIR			American We Kentucky-Ame Total Cc Analysis of For the Peric	American Water Works Company Kentucky-American Water-Co 12 Total Company (199AAP) Analysis of Income Month & YID For the Period Ending 12/31/2008	92 .2 .				3 01/14/09 17:30:52
Description	December Actual	December Flan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Water Co.	** ************************************		* * * * * * * * * * * * * * * * * * * *		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	t +		# . # # # # # # # # # # # # # # # # # #	
Pi3 Management Fees-Corporate 534625 CSC-Shrd Bus Srv Fees 16 CSC-Shrd Bus Srv Fees	135,420	148,927	13,50708		1,741,194	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	dropt.		
534635 ITS-Shrd Bus Sry Fees 16 ITS-Shrd Bus Sry Fees		100,993	66,041		1.315.482	1,136,104	179,378		1 136 104
534645 Produre-Shrd Bus Srv Fees 16 Procure-Shrd Bus Srv Fees		6,973	984CR		83,434	80,168	992, 6		80.168
534650 Mngt Fees Pl3880-Corp 16 Mngt Fees Pl3880-Corp		10,500	10,50003	56,356	328,641	297,000	31,641	1,121,451	297,000
534655 Lab-Shrd Bus Srv Fees 16 Lab-Shrd Bus Srv Fees	16,764	35,707	1,057		1.97,794	200,685	2,891CR	•	200,685
534665 BSC-Shrd Bus Srv Fees 16 BSC-Shrd Bus Srv Fees		3,879	4650%		40.154	41.959	1.805CR		24. 27. 27.
534700 Mmgt Fees-Region 16 Mmqt Fees-Region	16	156,000	31,679	130.294	1.978.379	1.810.000	168,379	1.744.600	1.810.000
534720 Mugt Rees Bsn Change-Region 16 Mugt Rees Ban Change-Region 534750 Munt Tees P13480-Redion			-		9,111		111,6		
16 Mmgt Fees Plasso-Region		•		3,431	5,449	٠	5,449	7,563	
Pl3 Management Pees-Corporate	672,990	605,772	67,218	636,749	7,930,917	7,373,698	557,019	7,516,223	7,373,898
P14 Group Insurance 504106 Group Insurance 001 Group Insurance - Cap Credi	23,134CR 112,826	111,400	23,134CR 1,426	0£6 '65	337,705CR 1,442,429	1,300,060	337,705CR 142,369	1,098,903	1,300,060
SOSLOV FROM CAD Credits 16 PROP Oper AG	37,162CR 62,198	57,028	37,162CR 5,170	34,377	168,645CR 746,373	684,336	168,645CR 62,037	586,868	684,336
P14 Group Insurance	114,728	168,428	53,700CR	94,307	1,682,452	1,984,396	301,944CR	1,685,771	1,984,396
P15 Pensions 506100 Pension 001 Pension - Cap Credits 16 Pension Oper AG	40,197CR 67,034	43,190	40,197CR 23,844	28,096	181,758CR 804,408	518,280	181,758CR 286,128	826,678	518,280
PIS Pensions	26,837	43,190	16,353CR	28,096	622,650	518,280	104,370	579,958	518,280
P16 Regulatory Expense 566100 Reg Comm Amort Rate Case 16 Reg Comm Amort Rate Case 566200 Reg Comm Amort Depr Study 16 Reg Comm Amort Depr Study	12,443	45,833	33,390CR 1,022	42,250	208,297	607,390	399, 093CR	373,198	607,390
Ple Regulatory Expense	13,465	45,833	32,368CR	43.087	220.745	607.390	386, 645CR	374.035	042.309
	40,399	44,333	3,934CR	31,883	237,500	531,996	294,496CR	304,483	531, 996
559000 INSUESTICE FOLKMENT'S COMP 001 INS WORK COMP CREdits 16 INS WORK COMP AG 659000 THEORYSING OF HORY	3,012CR 14,902	13,142	3,012CR 1,760	13,463	42,105CR 178,819	157,704	42,105CR 21,115	154,618	157,704
16 Ins Other Oper AG	10,026	000'€.	7,026	9,869	115,933	36,000	79,933	117,599	36,000
P17 Ins Other Than Group	62,315	60,475	1,840	55,215	490,147	725,700	235,553CR	576,700	725,700
P16 Customer Accounting 520100 Material and Supples 15 M & Soper CA 570100 Uncollectible Accounts					68		120 10	686CR	
15 Uncollectible Accounts 16 Uncollectible Accts-MI's	25,889 9,217CR	40,320	14,431CR 9,217CR	2,733CR 2,233CR	383,520 83,693	504, 114	120,594CR 83,693	383,957 77CR	504,114
15 John Miss Oper Ch 15 Miss Oper Ch 57510 Bank Geruden Charmes Ch	502CR		502CR	71.8	676		929	2,104	
15220 Collection Agencies CA	17,873	21,000	3,127CR	29,605	191,345	252,000	60,655CR	205,344	252,000
15 Collection Agencies CA Forms CA	3,355	1,888	1,467	3,341	26,345	22,656	3,689	35,446	22,656
15 Forms CA 575520 Office & Admin Supplies CA	18,485	12,400	6,085	13,747	202,022	148,800	53,222	176,326	148,800
15 Office & Admin Supplies CA 575560 Postace CA	1,102	500	602	503	4,683	6,000	1,317CR	4,858	6,000
15 Postage CA 575740 Telephone CA	48,426	45,000	3,426	45,739	558,773	540,000	18,773	529,831	540,000
15 relephone CA	5,965	000'6	2,035CR	7,323	84,430	108,000	23,570CR	87,937	108,000

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B3410 GEOSLAXAGP COOLR			American Wa Kentucky-Ame Total Co Analysis of For the Perio	American Mater Morks Company Kentucky-American Mater-Co 12 Total Company (USGARP) Analysis of Income Month & YTD For the Period Ending 12/31/2008	ny 12 2008				4 01/14/09 17:30:52
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Water Co.		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					, , , , , , , , , , , , , , , , , , , ,		
F18 Customer Accounting 575741 Cell Phone CA Cell Phone CA		170	17003			2,040	2,040CR		2.040
5/5/bu Trash Removal CA 15 Trash Removal CA 47620 Thitforms Ch	,				98		86		
15 Uniforms CA					372		372	175	
P18 Customer Accounting	112,376	130,278	17,902CR	96,010	1,536,013	1,583,610	47,597CR	1,425,215	1,583,610
F19 Rents 54100 Kents-Real Property 14 Rents-Real Prop Oper TD 16 Rents-Real Prop Oper AG 641400 Ports-Toris yearly	1,000	31.5	685	752	4,705	3,780	9 24 74	3,496 538CR	3,780
14 Rents-Equipment Oper TD 16 Rents-Equipment Oper AG	3,426	2,200	1,226	2,394	2,154 28,045	28,400	2,154 355CR	27,494	28,400
P19 Rents	4,426	2,515	1,911	3,146	34,904	32,180	2,724	30,452	32,180
P20 General Office Exp 520100 M & B Oper AG	;	.							
To Misc General Office	14,111	3,508	10,603	4,325	59,323	46,976	12,347	44,564	45,976
16. M18G GARGTAL Offica 575100 Bank Bervice Charges AG 16 Bank Service Charges AG	122	350	201	392	2,950	2,891	ch រព	5,805	2,891
575260 Credit Line Fees	3.5		មួ	ss e	420		420	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
S/SZEL CLEGIC Line rees AW46 AW46 AW46 AF200 Pucch American Franch	8,266	2,000	6,266	9,574	66,825	24,000	42,825	100,626	24,000
16 Decorate Membership Deduct 575320 Wieserth Ptv Ac.	2,523	4,583	2, D60CR	1,835	19,585	26,233	6,648CR	14,951	26,233
16 Electricity Ag 575340 Empl Exp Ag-P/R JE	5,147	2,800	2,347	1,432	48,893	52,506	3, 613CR	45,347	52,506
Emplexp Ag-2/R JE	5,821CR	3,500	9,321CR	3,942	222	40,690	222	33,498	40,690
5/554z supl Exp Conf/Registration Ac 16 Empl Exp Conf/Registration 5/5350 Meals Deduct-P/R JR	3,525	980	2,545	3,696	11,551	22,226	10,675CR	10,917	22,226
16 Meals Deduct 575351 Meals Non Deduct	2,053	2,581	528CR	2,653	19,074	29,435	10,361CR	18,006	29,435
16 Meals Won Deduct 575420 Forms AG	2,053	1,565	4.88	3,351	19,920	25,131	5,211CR	15,210	25,131
16 Forms AG 575480 Heat - Oil/Gas AG	514	330	184		3,742	3,420	322	1,241	3,420
16 Heat - Oil/Gas AG 575500 Janitorial AG	3,657	2,600	1,057	3,270	19,147	25,500	6,353CR	10,891	25,500
16 Janitorial AG 575620 Office & Admin Supplies AG	4,486	3,400	1,086	2,225	38,450	40,800	2,350CR	37,684	40,800
16 Office & Admin Supplies AG 575660 Postage AG	2,297CR	1,878	4,175CR	2,223	22,379	20,866	1,513	22,093	20,866
16 Postage AG 575670 Relocation Expenses	92	28	64	394	5,886	8,578	2,692CR	3,116	8,578
16 Relocation Expenses 575740 Telephone AG					80,357	1,000	79,357		1,000
741 Cel	3,024	6, 020CR	9,044	2,639	35,468	56,535	21,067CR	22,086	56, 535
16 Cell Phone AG 575780 Trash Removal AG	11,192	2,696	8,496	7,300	115,792	32,352	83,440	71,351	32,352
16 Trash Removal AG 575830 Wtr & Waste Wtr Exp AG	ri ri m	200	121		1,138	2,400	1,262CR		2,400
-	49	200	151CR	46	543	2,400	1,857CR	551	2,400
220 General Office Exp	53,481	27,179	26,302	49,331	646,272	463,939	182,333	463,222	463,939
P21 Miscellaneous 504500 Other Welf Oper AG 16 Other Welf Oper AG 504610 Employee America Ag	LZOCR	2,000	2,120CR	170	22,060	22,000	0.9	11,655	22,000
16 Employee Awards AG 504620 Employee Physical Exam AG	3,851	2,750	1,101	5,122	18,762	15,150	3,612	14,838	15,150
16 Employee Physical Exam AG 504640 Bafety Incentive	242	900	658CR	1,405	6,223	12,500	6,277CR	6,704	12,500
16 Safety Incentive 504660 Tultion Aid AG					5, 658	8,700	3,042CR		8,700
16 Tuition Aid AG	617	3,000	2,383CR	50	26,319	36,000	9,681CR	18,284	36,000

Water Works Company	merican Water-Co 12	Company (USGAAP)	f Income Month & YTD	iod Ending 12/31/2008

Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
00012 Kentucky-American Water Co.			; 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
P21 Miscellaneous					٠				
16 Training AG	166		166	321	6,322	10,750	4,428CR	8,309	10.750
10.1100 Tolk Oper AG	106'8	8,907	6CR	7,746	100,610	97,037	3,573	87,379	25/125
Social Ele Oper AG									
South DCP Oper AG	7,941	3,000	4,941	5,075	79,125	30,500	48,625	56.75	г С
Joorna Retires Med Oper AG 508200 RSDb Oner AG	4,256		4,256	988	10,260		10,260	8,283	2000
16 ESPE Oper AG	987		987		3,058		3,058		
12. M & S Oper P 13 M & S Oper WT	430	1,650	1,220CR 213CR	1.554	2,294	5,500	3,206CR	2,025	5,500
14 M & S Oper TD 532000 Contract Svc-Accounting		11,350	9,799CR	1,822	93,448	126,900	33, 452CR	111,985	32,265
16 Contr Svo-Acctg Oper AG 533000 Contract Svo-Legal		6,000	207	6,052	79,443	72,000	7,443	101,038	72,000
16 Contr Svc-Legal Oper AG 535000 Contract Svc-Other		6,250	1,473	4,368	144,444	75,000	69,444	65,589	75,000
13 Contr Svc-Other Oper WT 14 Contr Svc-Other Oper ID	20,019	15,188	4,831 12,403	5,916	182,836	231,412	48,576CR	159,877	231,412
LS CONTR SVC-Other Oper CA 16 Contr Svc-other Oper AG 535001 Contr Svc-Temp Empl Oper TD		6,250 15,408	21,547 6,142CR	45,937	167,613	75,000	92,613 62,384CR	161,616	75,000
14 Contr Svc-Temp Empl Oper ID		4,725	4,725CR	1,402	1,358	56,700	54,424CR 997CR	17,431	56,700
230000 COME SVCTUAD TESTING OPER WI COALS SVCTUAD TESTING OPER	2,733	663	2,070	1,667	24,862	22,080	2,782	14.154	22 080
550000 Italia - Lap Lieutes 501: Trans - Cap Credits 13 France Cook T	32,474CR		32,474CR		171,114CR		171,114CR		
14 Trans Oper F 15 Trans Oper AG 16 Trans Oper AG	1,100		1,100	5 516 206	10,013		10,013	14,737	
21 Transport Maint 95 550001 Trans Oper AG Lease Cost	 - -			200	766 '76 86	24,000	58, 562 98	16,720CR	24,000
16 Trans Oper AG Lease Cost 550002 Trans Oper AG Lease Fuel	453	5,000	4,547CR	733	23,992	60,000	36,008CR	29,562	000'09
16 Trans Oper AG Lease Fuel 550003 Trans Oper AG Lease Maint	14,971	22,000	7,029CR	25,432	374,111	264,000	110,111	292,466	264,000
16 Trans Oper AG Lease Maint 556000 Insurance Vehicle	19,987	12,000	7,987	20,387	241,411	144,000	97,411	235,876	144,000
16 Ins Vehicle Oper AG 568010 Water Res Conservation	3,062		3,062		34,028		34,028		
16 Mater Res Conservation 575000 Misc Oper 99	9,957	6,301	3,656	6,177	133,927	155,952	22,025CR	153,348	155,952
11 Misc Oper S5 12 Misc Oper P	103	100	100CR	636	8 61 200	1,200	339CR	1,825	1,200
13 Misc Oper WI 14 Misc Oper TD	8,572	10,600	3,069 2,028CR	3,304 1,438	54, 155	52,127	12,029 68,255CR	143 61,317 83,317	52,127
575001 Misc Oper Exp AG Consol	45 rev 1-1-	811.6	ZU, ZZ9CR	7,157	63,809	112, 838	49,029CR	34,760	112,838
575030 Advertising 16 Advertising	10,212	706	9,506		. 388	24.520	1 0 P	T/	
5/5120 Bll Inserts AG 16 Bill Inserts AG H7810 Brochires and Handoute			-					166	070'47
16 Brochures and Handouts 575220 Community Relations	1,044	4,635	3,591CR	1,640	15,235	53,045	37,810CR	22,584	53,045
16 Community Relations 575240 Co Dues/Membership Deduct	2,962	2,354	608	900	74,358	46,478	27,880	26,075	46,478
16 Co Dues/Membership Deduct 575242 Co Dues Deduct ANNA	1,469		1,469	1,713	20,794	3,145	17,649	18,642	3,145
16 Co Dues Deduct ANWA 575244 Co Dues Deduct NAWC	584	4,400	3,816CR	558	7,010	17,600	10,590CR	7,693	17,600
5					26,330	29,500	3,170CR	23,466	29,500
575270 Directors Fees								96208	
775 Die	1,500		1,500		19,500	16,000	1,500	16,500	18,000
	2,299CR		2,299CR	945CR	15, 595CR		15,595CR	16,619CR	
13 Bleatriatty Wr 14 Bleatriaity TD	1,139 2,475	672 1,232	1,243	445 1,496	8,350	8,347	3,638	7,306	8,347

American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAR) Analysis of Income Wonth & YTD For the Period Ending 12/31/2008

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Annual			4,300	36,089	CR 18,000	19,610			9,059		CR			27,600		1,008			6,300 21,900			2,840,795	183,170 183,720 206,200 39,996			rk.	114,640	132,140	847,800	
Yr to date December Prior Year				20,236	514CR	19,730		271	7,678	313	396,180CR		140,809	40,744	150	4,954	7,397		7,071	26,437	330	2,245,208	112,701 76,212 222,060 17,342	342	71,819	32,601 291CR	22 77,597	4,350 160,496 125,477	1,220,821	
Yr to date December Variance			4,300CR	3,348CR	21,549CR	3,934CR 1,756CR	2,294		886 17,862	392CR 3,869		4	18,545	806'6	207	2,873CR 3,220CR	5,897 1,416CR	3,233	124 1,746CR	19, 51902	1,850	20,244	73,682 86,925 CR 34,905 CR	13,011	10,698CR	25,085 75,117CR	28,409CR	49,457 68,144CR	572,046	
Yr to date December Plan	f		4,300	36,089	18,000	19,610	79,553		9,059	1,272			120,288	27,600		7,008	7,740		6,300	37,200		2,840,795	183,170 193,720 208,200	31,300	81,354	000'66	114,640	132,140 162,783	847,800	1
Yr to Date December Actual	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			32,741	3,549CR	15,676	81,847		9,945 30,462	880 18,185		54	138, 833	37,509	207	4,135	13,637	3,233	6,424	17,681	1,850	2,861,039	256,852 106,795 242,460 25,092	44,311	70,656	25,085	86,231	181,597	1,419,846	
December Prior Year				4,197	682	2,117	11,657		924 2,875	587			3.0,350	3,369	TE .	602	152 313CR		173	1,639	1,045CR	222,686	26,812 3,950 12,185 1,828	3,081		6,209 291CR	5,558	17,569 B,773	363,131	
December Variance				340	953CR	420 296	3,535CR		270CR 1,772	106CR 329CR			4,100	564	6. T	136CR 1,915CR	1,184		374 791	2,163CR	4,777CR	10,512CR	1,093CR 1,697 12,919 1,154CR	810	1,101CR	2,126CR	4,599	3,964 8,150CR	51,254	1770
December Plan	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			5,182	1,500	1,580	9,328		1,050	106 1,193		,	10,024	2,300		384 1,575	545		600 1,825	3,100	1	216,528	10,360 12,220 17,350 3,333	1,500	5,618	8,250	3,470	9,210 14,263	72,300	COR OF
December Actual				5,522	547	2,000	5,793		462	964		,	14, 164	2,864	1.9	448 340CR	1,729		974	756	4,777CR	206,016	9,267 13,917 30,269 2,179	2,310	5, 517	6,124	8,069	13,174 6,113	123,554	747 36
Description	00012 Kentucky-American Water Co.	P21 Miscellaneous 575400 Bus Servies Proj Exp	16 Bus Servies Proj Exp 575480 Heat - Oil/Gas TD	14 Heat - Oil/Gas TD 575490 Injuries and Damages	16 Injuries and Damages 575500 Janitorial WT	13 Janitorial WT 14 Janitorial TD 57545 Lab Sumplies WT	13 hab Supplies WT 575560 Lobbying Expenses	16 575620 Office & Admin Supplies WT	13 Office & Admin Supplies WT 114 Office & Admin Supplies TD 575625 Overnicht Shipping WT	13 Overnight Shipping Wr 16 Overnight Shipping AG 575640 Penalties Nondeduct	16 Penalties Nondeduct 575680 Research & Development Exp	16 Research & Development Exp 575711 Add'1 Security Costs Ag	575715 Software Licenses & Support	The Spectrage Licenses & Support 575740 Telephone NT	13 relephone W1 14 Telephone TD 575741 Cell Phone WT		11 Trash Removal SS 14 Trash Removal TD 575790 Trustee Rees AG	516 Trustee Pees AG 575820 Uniforms WT	13 Uniforms WT 14 Uniforms TD 575830 Wtr & waste Wtr Exp SS	11 Wir & Waste Wir Exp SS 575998 PCard Undistributed	16 PCard Undistributed	P21 Miscellancous	P25 Maintenance Expense 620000 Material and Supplies 21 Mat and Sup Maint Si 23 Mat and Sup Maint WT 24 Mat and Sup Maint WT 25 Mat and Sup Maint TD 26 Mat and Sup Maint AD	635000 COMLE SVC-UCERT MAINE TO 24 CONTE SVC-Other Maint TD 25 CONTE SVC-Other Maint AG 675000 Misc Maint But		24 Misc Maint TD Ast Res 2415 Misc Maint TD Dist Res 2440 Misc Maint TD Dist Res	D Partic	2120 Amort Def Maint SS Intakes 23 Amort Def Maint WT 24 Amort Def Maint TD 675110 Maint Exp ARO/Net Ned Sal Ad	26 Maint Exp ARO/Net Neg Sal A 675650 Paving/Backfill TD	24 Paving/Backfill ID

83410 GL012AIAGP 0001R			American Wa Kentucky-Ame Total Co Analysis of For the Perio	American Mater Works Company Kantucky-American Mater-Co 12 Total Company (USGARP) Analysis of Indome Month & YTD For the Period Ending 12/31/2008	cta Gta Boo		•		01/14/09 17:30:52
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December £lan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
CRO120 theory deviation fractions	593,827	620,452	26,625CR	345,315	6,889,556	7,173,281	283,725CR	7,923,956	7,173,281
GEOLDS Dept Exp-Amort CLAC Tax Dept Exp-Amort CLAC Tax	23,041CR		23,041CR	29,725CR	265,063CR		265,063CR	929,319CR	
Depr Exp-Amort CIAC Non Tax	90,807CR		90,807CR	126,785CR	753,846CR	1	753,846CR	707, 608CR	-
Ph7 Depreclation	479,979	620,452	140,473CR	188,805	5,870,647	7,173,281	1,302,634CR	6,287,029	7,173,281
P28 Amortization 680300 Amortization of UPAA Amortization of UPAA	\$T8,'t		1,814	1,801	(C)		. 22.668	. 31,614	
680540 Amort-Reg Asset AFUDC	1 15				4 6 6		9 10 00	1 000	
680600 Amort-Prop Losses	0 4 5 4 F	34.915	134	20 P. 45	412 188	410 680	0 000	412 188	0 0 1 7
680520 Amort-Reg Asset . Amort-Reg Asset	575	n	k 72	0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6,900	085 '01*	1, 600	412,100	410,550
P28 Amortization	42,684	34,215	8,469	42,007	512,126	410,580	101, 546	504,091	410,580
P29 General Taxes 685100 Utility Reg Assessment Ree Utility Reg Assessment Fee	7,050	4.53.7.	E C S S S S S S S S S S S S S S S S S S	A 48	H4 . 1 D7	2. 1.2 1.2 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3	7. 7. 7. 7. 7. 7.	97. 179	ב מחק
685200 Property Taxes Property Taxes	223.368	236.771	13.403CB	541.503	7. 576. 598	CHC. 148. C	254 5540R	2 519 386	2 841 252
695320 FUIA FUIA	2,090		2,090	1,809	116'9		6,911	7,976	
685325 FICA FICA	48,247	49,356	1,109CR	38,044	499,510	534,422	34,912CR	433,950	534,423
685350 SULA SURA ATTACK TO A COMMENT	2,447		2,447	1,626	9,226		9,226	7,830	
obsess our laxes and licenses Other Taxes and Licenses					431	2,800	. 2,369CR	5,119	2,800
.P29 General Taxes	283,202	293,765	10,563CR	289,950	3,176,783	3,470,130	293,347CR	3,057,240	3,470,130
P30 State Income Taxes 690210 SIT-Current 690210 SIT-Current		6		,		\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1	- 6	•
690213 SIT-Interim Curr SIT-Interim Curr	200	25,000	000 (*6	396,460CR	909, 292	177 1700	941 314 CK	777 tose	177'700
690220 SIT-Prior Year Adj SIT-Prior Year Adj OCS SIT-Prior Add Ones Add	br 20.0		90.00	21,261	£ 70		40,000	21,261	
690713 Def SIT-Interim Def				245, 644CR					
690720 Def SIT-Pr Yr Adj Def SIT-Pr Yr Adj 002 Def SIT-Py Adj Llab	31,272		31,272	12,107	31,272		31,272	12,107 302,331CR	
001 Def SIT-Reg Asset 002 Def SIT-Reg Ilab	5,166 5,247CR		5,166 5,247CR	4,797	61, 994 88, 432CR		61,994 88,432CR	57,566 50,397CR	
690750 Def SIT-Other Liab	48,075CR	17,180	65,255CR	200,557	312,775	12,722CR	325,497	200,557	12,722CR
P30 State Income Taxes	5,072	49,180	44,108CR	110,377	861,758	648,505	213,253	621,258	648,505
P31 Federal Income Taxes 69010 FIT-Current FTF-Current 600113 FFF-Current	485,388	130,555	354,833	2,925,340	3,318,540	2,428,534	900'068	2,925,340 -	2,428,534
690120 FIT-FIGHT COLT 690120 FIT-Prior Year Adj 002 FIT-Prior Adj 002 FIT-Prior Adj	154, 148CR		154,148CR	3,656,279CR 1,734,426CR	154,148CR		154,148CR	1,734,426CR 1,499,708	
690613 Def FIT-Interim Def Def FIT-Interim Def				705,856					
SOUS-VICT FILT IN AND DEF BITT-PE AND DOC PETER PARTY AND DOC PETER PETER AND LAST	150,858		150,858	2,002,130	150,858		150,858	2,002,130 1,566,545CR '	
2003-0 Def Filt-Acg Asset 001 Def Filt-Reg Asset 002 Def FILT-Reg Liab	28,326 12,288CR		28,326 12,288CR	26,304 12,288CR	339,910 147,453CR		339,910 147,453CR	315,644 '147,453CR "	
690650 Der FIT-Other 002 Def BIT-Other Liab	278,139CR	209,295	487,434CR	232,212	1,735,620	1,920,399	184,779CR	232,212;	1,920,399
695230 TTC Restored - 3%	63BCR		638CR	638CR	7, 652CR		7,652CR	7,65308	
IIC Restored - 4% 695240 ITC Restored - 10%	525CR		525CR	525CR	6,305CR		6,305CR	6,304CR	÷

83410 G1012Alagd 0001R			American wat Kentucky-Amer Total Con Analysis of 1 For the Perico	American Water Works Company Kentucky-American Water-Co 12 Total Company (USBARP) Analysis of Income Mouth & YID For the Period Ending 12/31/2008					01/14/09 17:30:52
Description	December Actual	December Plan	ber		Yr to Date December Actual	Yr to date December Plan	Yr to date December Varlance	Yr to date December Prior Year	Annual Forecast
IIC Restored - 10%	5, 903CR	10,271CR		5,943CR	70,840CR	84,797CR	13,957	70,879CR	64,797CR
P31 Federal Income Taxes	9.	329,579		481,74	5,158,530	4,264,136	894,394	3,441,774	4,264,136
P39 Interest Income 710400 Int Inc-Outside 710500 Int Inc-Outside 710500 Int Inc-Inside AW46 Int Inc-Inside AW46					5, 843 CR		5,843CR	127,120CR	
P39 Interest Income					5,843CR		5,843CR	127,120CR	4
P40 AFUDC Equity 705100 AFUDC - Equity AFUDC - Equity	228,985CR	241,617CR	12,632	107,776CR	1,329,602CR	1,507,094CR	177,492	842,835CR	1,507,094CR
P40 AFUDC Equity	228,985CR	241, 617CR	12,632	107,776CR	1,329,602CR	1,507,094CR	177,492	842,835CR	1,507,094CR
P42 M&J Misc Income 715111 M&J Revenues-Outside M&J Revenues-Coutside 715112 M&J Revenues-Taside	18,705CR		18,705CR	14,785CR	230, 641CR		230,641CR	368,180CR	
AN26 M&J Revenues-AW26 716121 M&J Expenses-Outside	;		;	į	;		;	14,064CR	
716127 M&T Expenses - Uncalde	. LOZ (&L.		13,102	7 C	122,921		122,921	127,629	
Med Expelleds-Instance 717110 Misc Non-Util Income-Out Misc Non-Util Income-Out	and a construction of the		2000	E E T ' /	0 £ 5 , b 6		054.24	51,782 3,444CR	
P42 M&J Misc Income	6, 168CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6,169CR	653CR	57,190CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	57,190CR	196,277CR	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
P46 Misc Amortization 755100 Amort UPAA Amort UPAA	3508		ដូបទ ខ	356	425CR		425CR	425CR	
755200 Amort Fref Stock Exp Amort Fref Stock Exp		64	64CR			768	768CR		758
P46 Misc Amortization	35CR	64	99CR	35CR	425CR	768	I, 193CR	425CR	196
P48 Misc Other Deductions 760100 Donations Deduct Donations Deduct	4,109	31,339	27,230CR	12,385	165,135	196,421	31,286CR	182,687	. 196,421
JONEON OCHET INCOME DESCRIPTION OTHER TECHNOLOGY EVICENCE OF THE TOTAL OCHET OF THE TOTAL OCHET		5,350	5,350CR	30,100	111,235	159,692	48,457CR	123,968	159,692
760500 Non-Or Empl Repenses				5,255	393	6,500	6,107CR	11,493	6,500
Non-op Empl Exp Deduct	1				1,953		1,953	953	
248 Misc Other Deductions	4,109	36,689	32,580CR	47,740	278,716	362,613	83,897CR	319,201	362,613
PEO State Income Taxes 780100 SIT-Other Inc & Ded Curr 780113 SIT-Other Inc & Ded Curr 780113 SIT-PIL Interful Curr SIT-PIL INTERIM CUR	798CR	3,027CR	2, 229	1.78 1,761CR	8,699CR	29, 914CR	21, 215	178	29,914CR
250 State Income Taxes	798CR	3,027CR	2,229	1,583CR	8, 699CR	29,914CR	21,215	178	29, 914CR
P51 Federal Income Taxos 790100 FIT-Oth Inc & Ded-curr FIT-Oth Inc & Ded-curr 790113 FIT-BIT Interim Corr	4,727CR	11,782CR	7,055	1,406	45, 061CR	116,445CR	. 71,384	1,406	116,445CR
P51 Federal Income Taxes	4,727CR	11,782CR	7,055	19,603CR	45,061CR	116,445CR	71,384	1,406	116,445CR
256 Interest on LTD 810100 Int LTD-Outside Reg Int LTD-Outside Reg	126,978		126,978	126,978	1,521,899		1,521,899	1,631,081	
810400 INC LTD-INSIGE AW46 Int LTD-Inside AW46 860040 Div Dee PS-Out W/ mand	311,468	487,253	175,785CR	329,216	3,790,271	5,900,277	2,110,006CR	2,639,432	5,900,277
Div Dec PS-Out w/ mand	31,763		31,763	31,763	381,150		381,150	381,150	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
P50 Interest on LTD P57 Amort Debt Exp	470,209	487,253	17,044CR	487,957	5,693,320	5,900,277	206,957CR	4,651,663	5,900,277
755201 Amort PS Exp w/ mandatory						,			

83410 GLOIZAIAGF OGGIR			American Wa Kentucky-Ame Total Co Analysis of For the Perio	American Fater Works Company Rentucky-American Water-Co 12 Total Company (1963AP) Analysis of Income Wouth & YID For the Period Ending 12/31/2008	Y 2. 2TT 5008				9 01/14/09 17:30:52
; Description	December Actual	December	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
Amort PS Exp w/ mandatory	64		64	45	771		771	777	
AZOLIO AMOLL DEDL DISC & EXP AMOLL DEDL DISC & EXP 820110 Amout Debt Test Testide	665	5,954	5,289CR	667	8,551	71,448	62,897CR	8,052	71,448
ANA6 Amort DEXP Inside AN46	6,667		6,667	6,588	80,218		80,218	66,246	
P57 Amort Debt Exp	7,396	5,954	1,442	7,319	89,540	71,448	18,092	75,069	71,448
P58 interest on Bank Debt 830100 Interest STD Inside AW46 Interest STD Inside	97,914	207,603	109, 689CR	63,304	761,822	1,045,249	283,427CR	1,415,522	1,045,249
P58 Interest on Bank Debt	97,914	207,603	109, 689CR	63,304	761,822	1,045,249	283,427CR	1,415,522	1,045,249
P59 Other Interest Exp 84000 Other Interest Expense Other Interest Expense					m		, e	38,17508	
P59 Other Interest Exp		1		! ! ! ! ! ! ! ! ! ! ! ! ! ! ! ! ! ! !		6 t t t t t t t t t t t t t t t t t t t		38,175CR]
P60 AFUDC Debt 850000 AFUDC Debt AFUDC Debt	107,547CR	109,727CR	2,180	50,643CR	589,491CR	684,424CR	94, 933	384, 442CR	684,424CR
P60 AFUDC Debt	107,547CR	109,727CR	2,180	50,643CR	589,491CR	684,424CR	94,933	384,442CR	684,424CR
F64 Preferred Dividends 860100 Div Dec Pref Stk-Outside Div Dec Pref Stk-Outside	6,511	38,325	31,814CR	. 6, 560	78,307	459,900	381,593CR	78,773	459,900
P64 Preferred Dividends	6,511	38,325	31,814CR	6,560	78,307	459,900	381, 593CR	78,773	459,900
P69 Common Dividends 860220 Div Deol Com Stk In ANO2 Div Decl Com Stk In-AW02	7,554,847	2,289,981	264,866	1,912,217	6,003,108	4,882,323	1,120,785	4,169,260	4,882,323
E69 Common Dividends	2,554,847	2,289,981	264,866	1,912,217	6,003,108	4,882,323	1,120,785	4,169,260	4,862,323
00012 Kentucky-American Water Co.	2,102,362	1,771,286	331,076	1,728,830	2,953,395CR	2,571,805CR	381,590CR	1,509,715CR	2,571,805CR

83410 GL012TBAGP 0001R	American Water Works Kentucky-American Wat Total Company (US For the Period Ending	ks Company ater-Co 12 USGAAP) g 12/31/2008		01/14/02 17:32:58
Description	December	December Balance	Prior Year Activity	Prior Year Balance
Kentucky-American Water Co. Utility Plant Original Cost 1000 WW TD Equipment 80000 WW TD Equipment		80,086.34 439.00	4, 950 1.096, 4	22,
90200 WW Trais Equip Lt Dty 92000 WW Stores Equip Lt Dty 93000 WW Tool Shop & Garage	1,148,85CR	1, 5000 1, 5000 1, 5000 1, 5000 1, 5000	,237.50	35,144,16 500.00 25,748:28
00000 00000 000000 000000	8 · / 67 /	2000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		37,141.28 1,396.00 22,580.88
01100 Reg Asset-Arunc-Debt Reg Asset-Arunc-Debt 03000 Property Held Future Use 04000 Utility Plant Purchased/Sold		272,637.00 114,076.24		272,637.00 114,076.24
6000 Struct & Imp SS 6000 Struct & Imp SS 604500 Struct & Imp P 604500 Struct & Imp WT	163.79 172.18 7,945.23	30,579,07 5,172,18 74,119,16	182,550.90 483,048.39	189 289,280 666,548,455
304500 Struct & Imp Ag 304500 Struct & Imp Ag 304600 Struct & Imp Offices 304800 Struct & Imp Misc 305000 Iake, River & Other Intakes 3105000 Supply Mains 310500 Power Generation Equip 311200 Pump. Equip Flectric	729.3 729.3 729.3 729.3 729.3	354.3 26.2 805.8	7,202. 2,913. 3,437. 7,735.	2 44 42 4 42 4 4 4 4 4 4 4 4 4 4 4 4 4
111122 111132 111131 111	1,157,434.16CR	61,113.36 123,484.68 12,734.62	204,608.55 140,617.53 1,237,618.91	726 6176 010
30200 Ground Level Pacilities 30200 Clearwell Reclifices 31000 TD Mains Not Classified by 31100 TD Mains Gin to Sin 31200 TD Mains Gin to Sin 51200 TD Mains 10in to Sin 51200 TD Mains 10in to Sin 51200 TD Mains 10in to Litin	701004 701004 701004 701004 7010004 701000 701000	15,645.61 227,428.15 227,428.15 0580.091.44 1,751,995.67	6,046,54 7,316,60 0,807,65 3,672,02 6,520,50	2,089,63 18,840,92 12,44,21,0 12,40,34,0 14,70,34,0
66666666666666666666666666666666666666	14,442,114 4442,114 30,872,21 1,068,98 1,168,98	2000 6733 6744 6744 6744 6744 6744 6744 6744	484. 875. 13,0667.002 77,571.112 86,056.713 286,056.713 286,056.713 4,004.2.73	952, 3878, 70008, 13, 660, 36, 75, 75, 75, 75, 75, 75, 75, 75, 75, 75
34300 Meter vaults 35000 Worants 39600 Office Purniture & Equ 40220 Comp & Pertiph Personal 40320 Comp & Pertiph Personal 40320 Comp & Pertiph Personal	ww wr 2000	004674 407694 907674 90764 164006	244 242 243 253 264 264 264 264 264	15.02 13.00 13.00 14.00 16.00
1032 Comp Software Cubero 1100 Trains Equip Lt Duty 1200 Trains Equip Hyy Duty 1200 Trains Equip Hyy Duty 1400 Trains Equip Coher 1200 Trains Equip Coher 1200 Trains Equip Coher 1200 Laboratory Equipment	3 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	80.447 80.427 80.88	31,059.32 44,438.73CR 3,155.00CR	97,002.83 142,190.78
######################################	700 00 mm	11, 952, 38 236,002,036 291,37CR 3,227,37CR 5,119,77	39.65CR 43.02CR	4,468.89 4,873.02
2442 0000 0000	1,151.9	1,151.9	40,	4,566.
B01 Utility Plant Original Cost B02 CWIP	551,715.5	20.9		345,341,373.77

83410 GL012TBAGP 0001R	American Water Wo. Kentucky-American I Total Company For the Perial Bala	er Works Company ican Mater-Co 12 Pany (USGAAP) Balance Ending 12/31/2008		01/14/09 17:32:58
1 1 1 1	December	December Balance	Prior Year Activity	Prior Year Balance
5050 C	619.14 3,636,668.58CR 3,739,449.22	619.14 288,065.59 4,656,847.29	033 c	375
4450 4445 4445 4445 4445 4445 4445 4445		10,021,825.69 51,966.84 5,381.46CR 602,319.28		10,021,825.69 51,966.84 5,381,46CR 602,319,28
11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	24,172.22 179,031,00	749,193.98 773,596.70 155,831.61 2,451,467.72	17,950.97 150.00 44,799.99	49,192.88 568,385.13 142,931.61 497,079.72
1 CMIP M&S & Purchases 11 CMIP M & S-Bidgs 21 CMIP M & S-Intrastr CMIP M & S-Intrastr OS175 CMIP Professional Service	107,297.89	19,115,344.78 316,707.29 26,038,979.61 11,787,629.80	558,750,76 542,362.06	19,115,344,78 316,707,29 22,805,763,83 8,788,114,06
17 27 27 05200 C	4,429.33	1,667,285.05	43,744.50	1,387,098.51 40,587.35
1 21 31 05250 05250	118,175,47	94,849.3 32,286.1 32,109.5 61,276.1	. 97,819.26 6,065.08	1,594,849.33 3,328,515.20 708,031.91
11 111 321 052 052 05	83,639,95	1,765,848.50 2,751,952.41 331,772.28	79,727.35CR 6,620.10	1,765,848.50 5,740.11 2,147,858.28 301,133.24
1 CWIP Overhead 11 CWIP Overhead-Bld 21 CWIP Overhead-Ind 21 CWIP Overhead-Ind 05270 CWIP Service Co-Cha	532,54 32,773.62 126,467.59	688,754.64 179,652.82 1,7325,663.07	411,47 111,716,05 29,129,29	688,754.64 174,495.05 3,998,765.03 974,895.21
1. CWIP Service Co ^C C 21. CWIP AWWSC Chg-Ir 31. CWIP AWWSC Chg-Pl 05275 CWIP Contracted Servi	13,840.55	589,269.73 589,221.57 961,916.23	17,115,36	5,269.73 543,743.59 746,941.01
11 22 11 22 12 23 24 25 25 25 25 25 25 25 25 25 25 25 25 25	1,665,877.08 5,326,289:23	26,670,271.06 719,409.90 54,579,996.62 42,757,281.45	633,142.50	26,670,271.06 36,920,636.27 17,671,869.38
11 11 12 13 14 15 17 17 17 17 17 17 17 17 17 17 17 17 17	34,845.95 139,650.59	366,817.31 61,325.00 4,166,930.04 1,589,342.04	268,796.45 71,276.85	366,817,31 61,325.00 3,375,378.01 706,739,69
350 G		199,028.20 199,028.00 466.06		22,858.20 199,028.00 466.06
1 11 221 531 5375	95,358.75 12,187.87	703,911.94 51,763.27 699,632.76 1,007,409.98	28,416.85 22,157.58	703,911.94 51,763.27 389,913.80 727,638.15
1 CWIE AFUDC EGUILV 21 CWIE AFUDC EGUY-BIG 22 CWIE AFUDC EGUY-BIG 31 CWIE AFUDC EGUY-FIA 31 CWIE AFUDC EGUY-FIA	124,051.64 15,855.13	809,429.26 74,380.19 924,034.13 1,284,271.11	37,176.60 28,775.17	809,429.26 74,380.19 518,716.42 920,689.63
11. CWIP Tran PY Chg-Bldgs 21. CWIP Tran PY Chg-Infra CWIP Tran PY Chg-Plant 05391. CWIP Trans Current Yr Chg		176,511,62 562,183.19 876,552.73CR	49,51 9,86CR	176,511,62 562,183,19 876,562,55CR
1 05399 CWIP Prelim Eng-Plant 31		395.4		,395.4
900 CWLP Transfer to OPI CWLP Transfer to CWLP Transfer to	439.74CR	2,618.00 3,526.85		2,618.00
1 CWIP Tran UPIS-Bidgs 1 CWIP Tran UPIS-Infra 1 CWIP Tran UPIS-Plant	1,043,671.95CR 5,223,788.57CR	1,950,918.77CR 88,576,470.33CR 28,159,931.41CR	4,911,663.51CR 2,977,592.32CR	51,950,652,84CK 71,816,423,86CR 18,396,835,72CR
BO2 CWIP	,372,573.94	4,501,129.68	,627,208.78	1,309,716.26

83410 GL012TBAGP 0001R	American Water Works Compa Kentucky-American Water-Co Total Company (USGAAP) For the Period Ending 12/31.	ks Company ater-Co 12 USGAAP) G 12/31/2008		01/14/09 17:32:58
Description	December	December Balance	Prior Year Activity	Prior Year Balance
Depreciatio Acc Depr-No PIS-Acc Depr	6 609	מני הפני האנ		
1 AD UPIS-Acchepric	9.4.7.2001.1.000.1	2,977,214.87 886,548.81	7,124 9558 9558 73	2, 250, 525, 56 696, 436, 29
06 AD UPIS-AccDebr-Op Water Pr AD UPIS-AccDebr-Oth Op Equi 08 AD UPIS-AccDebr-Ottice Equi	103,881,57CR 63,821,35CR 51,387,90CR	7 162 266 94 CR 7 422 964 47 CR	105,020 106,000 105,000 105,000 105,000 105,000	4440, 233, 37CR 4430, 232, 39CR 6, 760, 938, 43CR
8110 AD UPIS-Removal Cos	139,30	53,712.05	139.30	52,040.45
n	0000 CFF HF	40,107.6	į	0,107.6
A) 1 1 1	23 226 KACE	/43.50CR	
2 AD UPIS-Scrap Misc AD UPIS-Scrap Misc		7640		446.6
108135 AD UPIS-Salv Trade-In The The Trade-In		6,975.0		
AD OFTEN SALE AD UPISS - SALE AD IDTS - CALL - NOT CLASS		2,490.81CR		490.81
į 4	716,184,77	13,371,940.23	2,956,092.91	,183.
		110,389.18CR		103,489.1
B03 Accumulated Depreciation	, 639.85	12,709.09	59.75	538
BO4 UPAA 114100 UPAA-ATL UPAA-ATL		455.951.18		0 11
114300 UPAA Post 1/1/06 UPAA Post 1/1/06		0 825 9		1
115100 Accum Amort UPAR-ATL Accum Amort UPAA-ATL	778.7	51.418.5	764	74 L 60
BO4 UPAA	1,778.79CR	310,870,63	1.765.5808	326.776.43
B07 Non Utility Property, Net 121100 NUP-Land 121500 NUP-Cher		270,192.68		
NUP-Other		1 1 1 1 1	3	9
2 Z		270,192,68		49,737.68
355	~		.0	•
975 975 9	293,714.81	6,906,94 246,854.75	35,225.12CR 288,307.16	118,545.74
16.4	1,270,40CR	50.07 18,97	456,24	1,487.34
005 Cash Clear-ORCOM 006 Cash Clear-Interco 007 Cash Clear-Interco	3,885.9	31.36	8,6	35.74CR 367.37CR 9.93CR
907			. 76	6.14
1.0		600,00		2,400.00
	! ! ! ! ! ! !	1,800	1 3 3 3	
0 Cash & Cash Equivalents	291,423.10	4	573,351,50CR	398,277.20
2 Customer Accounts 41000 Customer A/R Customer A/I	692,875.4408	2.344.312.09	AC 00 B A L L	0.00 0.
141999 Customer A/R Clearing Customer A/R Clearing	11,24	1,847.4		1,927,2
B12 Customer Accounts Receivable	692,886.78CR	2,342,464.62	114,488.24	1,928,082,47
B13 Allowance for Uncollectible A/ 143000 Accum provenscoll accts Accum provenscoll accts	2,070.3	. B	7.657.3	905.50
6	12,070.38	273,355.78CR	37,657.34	223,309.20CR

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Trial Balance For the Period Ending 12/31/2008	ks Company ater-Co 12 Usgaar) g 12/31/2008		01/14/05 17:32:58
Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
B14 Accrued Utility Revenue 144000 Accrued Utility Revenue Accrued Utility Revenue	238,916.72CR		91	
B14 Accrued Utility Revenue	238,916.72CR	2,899,825.02	290,931.91	2,562,043.18
B15 FIT Refund Due From Assoc Co 145100 SIT Refund Receivable SIT Refund Receivable			370,520.0002	388,037.86
5 FIT	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		370,520.00CR	388,037.86
B16 Miscellaneous Receivables 146100 Misc, A/R-System				
Misc A/R-System 001 Misc A/R-Manual 146105 Misc A/R-Retro Tra	80,320,91CR 694,59CR	351,530.05 92,861.46	50,560.33CR 1,928.95	59,088.32 85,762.43
Misc A/R-Retro In	13,880,21CR			
Misc A/R-Adv to Employees Misc A/R-Adv to Employees Misc A/R-Adv to Employees	9,632.96CR	9,333,80		53,148,94
Accum prov-uncoll mas A/R Assoc Cos A/R Assoc Cos A/R Assoc Cos A/R Assoc Cos	9,217.38	85,423.69CR	2,233.42	1,730.57CR
LANOZO A, A, B. D. J. M. D. ANOZ LANOZO Rente Receivable Rente Receivable	00.79	579.00		
Bl6 Miscellaneous Receivables	95,214.29CR	412,129.21	46,397.96CR	196,269.12
BI7 Materials & Supplies 151100 Plant Material Plant Material		405 665 34	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	,
151300 Chemicals		#C.000,00#	. G	∹ `
153000 Other Mat & Supplies	2,400,04	TT: T84/T/T	7,756.33	203,413,48
ren rate to published			1,466.89	1,466.86
B1/ Materials & Supplies B19 Prepayments	32,707.20CR	77,106.4	49,071.00	634,634.44
165100 Prepaid Taxes Prepaid Taxes 165200 Prepaid Themrande	291,149.74	291,149.74		
165300 Prepaid PRO/PSC Assessments	54,508.37CR	5,257.28	57,031.59CR	431.66
165500 Prepaid Other	7,050.29CR	42,301.74	6,967.61CR	41,805.66
"174100 Deferred Vacation Pav	22,781.88	72,091.29	13,630.67	38,471.24
174200 Curr State Def Tax	191,366.18CR	83,757.27	215,526.23CR	38,090,94
174300 Curr Fed Def Tax Curr Fed Def Tax				
B19 Prepayments	61,006.78	494,557.32	265,894,76CR	118,799.50
B23 Debt & Preferred Stock Exp 181110 Unamort Debt Exp-Out Unamort Debt Exp-Out	665,38CR	141,472.12	667.03CR	150,023.38
AN46 AN46 181121 Themort Debt AN46 181121 Themort Debt AN46	5,285.56CR	154,528.12	5,285,56CR	217,954.84
AN46 AM46 NOIAS 181512 Pref Stk Exp W mandatory	1,381.14CR	477,871.25	139.97	455,597.96
Pref Stk Exp w/ mandatory	1	21,520.40	64.24CR	22,291,28
B23 Debt & Freferred Stock Exp	7,396.32CR	795,391.89	5,876.86CR	845,867,46
B24 Deferred Rate Proceedings 182000 Deferred Rate Proceedings Deferred Rate Proceedings	59,548.80	553,892.05	60,856.31CR	485,892,90
B24 Deferred Rate Proceedings B25 Preliminary Survey & Invest	548	553,892.05	60,856,31CR	485,892.90
- 7-1				

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total, Company (USGAAP)	ts Company ter-Co 12 isgaAP)		01/14/09 17:32:58
	For the Period Ending	12/31/2008		
Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
Prelim Survey & Inverse Prelim Survey & In				2,4
B25 Preliminary Survey & Invest	* 1	125,657.24	4 C C C C C C C C C C C C C C C C C C C	125,657.24
B26 Deferred Regulatory Asset 186030 Reg Asset-AFUDC-EG-CWIP Reg Asset-AFUDC-EG-CWIP	89,078.68	891,150.84	40,888.74	700,123.65
186035 Reg Asset-AFUDC-Equity Reg Asset-AFUDC-Equity		2,867,070.74		2,495,394.60
186040 Reg Asset-Plt Flow-Diff Reg Asset-Plt Flow-Diff	35,500.00CR	3,664,748.38	33,109.00CR	4,090,748.38
504	2,008.00	453,145.39CR	2,008.00	477,241.39CR
186055 Keg Asset-Accum Amort Reg Asset-Accum Amort.	5,945.51CR	493,956,95CR	5,282.45CR	423,587.41CR
B26 Deferred Regulatory Asset	49,641.17	6,475,867.62	4,505,29	6,385,437.83
B27 Other Deferred Debits 183280 DEF-Customer Service Project DEF-Customer Service Project				
184100 Eng Clearing Dist OH	31,102.60		10,594,01	
Mngmt Studu - AMK	81.24		590.17	
104103 Might Beany - Fipe Assumt Mgdmt Study - Pipe Assumt 185105 RWTP Permits "Fees & Premiums	1,384.21CR		773.01CR	
RAISO ENTE PERMITS, FE		9.75		9.75
יו ניים ואים לי	2,355.19	12,892.30	682.08	12,292.30
2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,975.29	248,031.03	357.42CR 5,917.61	248,161,05
8525 21	92.51CR 2.177.09	302	287.40CR 3.262.16	126,416,10
185260 RWIF Indirect Labor	416	1,839.		
2000 1000 1000 1000 1000 1000 1000 1000	5,443.75	2,077,128.98 63,114.79 110,000.00	129.21CR 985.00	2,076,280.37 21,486.54 70,000.00
20 7		5,093.07		5,093,07
3 C C C C C C C C C C C C C C C C C C C	517.50	94,294.86CR 16,068.70CR	12,705.50CR	80,727.10CR 10,664.20CR
5 T T T T T T T T T T T T T T T T T T T	3,394.30CR	68,642,80CR 1,125,51CR	743.50CR	1,125.51CR
7 (7 (d)	804.00CR	780.00CR 1,202.68CR 2,389.80CR		1,202.68CR 252.00CR
FOU KWIF KEG LIAD RECLASS OF THE REGISTERS	15,143.07	15,143.07		
000 000 000 000	1,848.75CR 24,857.00CR	2,402,500.80CR 122,317.75CR 67,140.54CR	187.33CR 2,501.50CR	2,169,378.23CR 13,394.14CR
24.0	2,128.24	1,736,957.35	135,054.65	1,859,204.78
8642			427.90CR	
8643		61,130.00		61,130.00
8643		,504.2	456.92CR	26,965,95
186444 DDA-Wost of Service Study	2,510.97	24,905.37	19.82CR	13,300.70
DDA-Maste Disposal 186492 DDA-Add-1 Security Costs			8,437,50CR	92,812.50
*186598 LDA-OCT REG ASSETS LB6703 DDN-Prelim Financing E	4,877.02CR	2,566,249.43	34,348.86CR	2,948,965,56
) - - -			873.50CR	30,118.63

Particular Par	83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Trial Balance For the Period Ending 12/31/2008	rks Company Water-Co 12 (USGAAP) ace 12/31/2008		01/14/09 17:32:58
The state of the s	Descripti	December Activity	December Balance	Prior Year Activity	Prior Year Balance
Thing at the control of the control	0012		1	***************************************	
4,500,000.00CR 21,329,44CR 3,109,37CR 24,104,666.04CR 3,109,37CR 24,104,666.04CR 343,438.00CR 29,515,200.00CR 29,515,200.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 29,515,600.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,000.00CR 21,200,00CR 21,200,000.00CR 21,200,00C	C C C C C C C C C C C C C C C C C C C	4		7,	
16. 568,776.50CR 21,329.44CR 180.40CR 180.40CR 3,109.37CR 24,101,666.04CR 343.498.00CR 4,500,000.00CR 29,858,794.88CR 4,500,000.00CR 29,858,794.88CR 4,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,100,000.00CR 21,825,821.33CR 7,136,663.54CR 11,8,973,481.44CR 51,825,821.33CR 7,136,663.54CR 11,8,973,481.44CR 3,100,000.00CR	B27 Other Deferred Debits	8,886.7	6.3	22,349.1	364,533.91
14.55 GOR 13.00CR 3.330.00CR 3.330.00CR 3.330.00CR 3.330.00CR 3.330.00CR 3.330.00CR 3.4.126,505.46CR 24,126,505.46CR 24,126,505.46CR 24,126,505.46CR 24,126,500.00CR 29,858,794.88CR 25,858,794.88CR 4,500.00CR 4,500.00CR 29,858,794.88CR 23,500.00CR 23,200.00CR 23,200.00CR 23,200.00CR 23,200.00CR 23,200.00CR 23,200.00CR 23,200.00CR 24,198.04CR 1,823,538.32CR 1,760,576.09CR 3,660.62CR 31,304.74 4,107.96CR 3,660.62CR 31,304.74	B33 Common Stock 201200 Com Stk Subs Interco AW02 Com Stk Subs AW02		36,568,776.50CR		36.568.776.5008
180,00CR 180,00CR 3,109,37CR 24,126,505.48CR 343,498,00CR 29,858,794.88CR 29,858,794.88CR 29,858,794.88CR 29,858,794.88CR 29,858,794.88CR 29,858,794.88CR 20,000.00CR 23,500,000.00CR 23,200,000.00CR 23,200,000.00CR 23,200,000.00CR 23,200,000.00CR 23,200,000.00CR 21,200,000.00CR 3,100	B33 Common Stock	**	36,568,776,50CR		36,568,776.50CR
180.00CR 180.00CR 3,330.00CR 3,330.00CR 3,109.37CR 24,126,505.48CR 29,515,296.88CR 29,515,296.88CR 1,455,600.00CR 4,500,000.00CR 4,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,100,000.00CR 3,100,000.00CR 3,100,000.0	B34 Paid In Capital 205175 Donations stkhold I/C AW02 205300 Gain on res/can_I/C_/		21,329.44CR		21,329.44CR
1 int. 3,109.37CR 24,101,666.04CR 3,436.00CR 343,498.00CR 343,498.00CR 22,515,296.88CR 29,856,794.88CR 1,455,600.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 23,200,000.00CR 23,200,000.00CR 3,200,000.00CR 3,100,000.00CR 3	AWO2 Gain on res/can i/C Gain on Res/Can AWO2 05310 Gain on res/can min int		180,00CR		180.00CR
19, 109, 37CR 24, 101, 666, 04CR 343, 498, 00CR 24, 126, 505, 48CR 24, 126, 505, 48CR 25, 88CR 25, 88CR 794, 88CR 25, 88CR 794, 88CR 25, 868, 794, 88CR 25, 800, 00C, 00CR 23, 500, 00C, 00CR 23, 500, 00C, 00CR 81, 200, 00C, 00CR 81, 200, 00CR 81, 200, 00C, 00CR 81, 200, 00CR 81, 200, 00C, 00CR 81, 200, 00CR	05440 Misc PIC Interco		3,330,00CR		
3,109.37CR 24,126,505.48CR 343,498.00CR 29,515,296.88CR 29,858,794.88CR 1,455,600.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,825,821.33CR 7,136,663.54CR 118,973,481.44CR 81,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 119,823,538.32CR 1,760,576.09CR 13,304.74 13,304.74	AW02	3,109.37CR	24,101,666,04CR		8,034,810.00CR
143,498,00CR 29,815,295.88CR 29,858,794.88CR 1,455,600.00CR 4,500,000.00CR 23,500,000.00CR 23,500,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,205,821.33CR 7,136,663.54CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,600,576.09CR 13,304.74 4,107.96CR 3,600,62CR	H34 Paid In Capital	3,109.37CR	24,126,505.48CR		8,056,319.44CR
1455,600.00CR 1,455,600.00CR 1,455,600.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 81,200,000.00CR 81,000,000.00CR	S Retained Barnings 10210 R/B at Acquisition RWO2 10240 R/B Since Acquisition 10240 R/B Since Acquisitio		6		343,498.00CR
1,455,600.00CR 1,455,600.00CR 23,500,000.00CR 23,500,000.00CR 23,500,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 81,200,000.00CR 7,136,663.54CR 7,136,663.54CR 3,100,000.00CR 1,760,576.09CR 24,198.04CR 4,107.96CR 1,760,576.09CR 3,660.62CR	5 Retained Earnings		110	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	120,000,000,000
#6 #500,000.00CR 23,500,000.00CR 23,500,000.00CR #1,200,000.00CR #1,200,000.00CR #6 #6 #6 #6 #6 #6 #6 #6 #6 #	rred Stock ref Stk-Outside Pref Stk-Outside ref Stk Sub Outside Fef Stk Sub Outside				4 6 700 OUT
#6 # 5500,000.00CR 23,500,000.00CR 23,500,000.00CR #1,200,000.00CR #1,200,000.00CR #6 #6 #6 #6 #6 #6 #6 #7,136,663.54CR #7,136,663.54CR #7,136,663.54CR #6 #7,136,663.54CR #7,136,663.54CR #7,136,663.54CR #7,136,663.54CR #7,136,663.54CR #7,136,663.54CR #7,107.96CR #7,107.96CR #7,107.96CR #7,107.96CR	9 Pre		14	1	
#6 18,973,481.44CR 51,825,821.33CR 7,136,663.54CR 18,973,481.44CR 51,825,821.33CR 7,136,663.54CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 1,823,538.32CR 1,760,576.09CR 24,198.04CR 4,107.96CR 3,660,62CR	B40 Long Term Debt 215113 Pref Stk-Mand LT 221110 Bonds-Outside Bonds-Outside		4,500,000.00CR		4,500,000,00CR
#1,200,0000.00CR 18,973,481.44CR 51,825,821.33CR 7,136,663.54CR 18,973,481.44CR 51,825,821.33CR 7,136,663.54CR 3,100,000.00CR 7,136,663.54CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 1,760,576.09CR 4,107.96CR 3,660.62CR	7		53,200,000.00CR		56,300,000,00CR
#6 18,973,481,44CR 51,825,821.33CR 7,136,663.54CR 7,136,663.54CR 7,136,663.54CR 7,136,663.54CR 7,136,663.54CR 7,136,663.54CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 3,100,000.00CR 1,760,576.09CR 24,198.04CR 4,107.96CR 3,660.62CR 3,660.62CR	B40 Long Term Debt	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	81,200,000.00CR		84,300,000.00CR
#6 #6 3,100,000.00CR m 6,049,464.16 1,823,538.32CR 7,136,663.54CR 18,115,916.8 3,100,000.0 3,100,000.0 1,823,538.32CR 1,760,576.09CR 2,164,937.8 24,198.04CR 4,107.96CR 3,660.62CR 13,029.3	3 Bank Debt 31200 Notes Pay-Assoc Cos Notes Pay-Assoc AW46 Notes Pay AW46	8,973,481	51,825,821.33CR	7,136,663.54CR	1.8, 115, 916.85CR
#6 3,100,000.00CR 3,100,000.00CR m 6,049,464.16 1,823,538.32CR 1,760,576.09CR 2 24,198.04CR 4,107.96CR 3,660.62CR	B43 Bank Debt	8,973,481	51,825,821.33CR	7,136,663.54CR	,115,916.8
m 6,049,464.16 1,823,538.32CR 1,760,576.09CR 24,1107.96CR 3,660.62CR 13,304.74	Current Portion LID 2200 Curr Portion LID-In 846 Curr Portion LID-AM4 Current Portion LID		3,100,000,00CR		3,100,000.00CR
m 6,049,464.16 1,823,538.32CR 1,760,576.09CR 2, 24,198.04CR 4,107.96CR 3,660.62CR Ling 13,304.74	B45 Accounts Payable 314100 beets Baracon		3, 100, 000, 000K		3,100,000.00CR
g Ling 13,304.74	234110 Accts Pay-Peard	6,049,464.16	1,823,538.32CR	1,760,576.09CR	2,164,937.83CR
	69⊸1	24,198.04CR 13,304.74	4,107.96CR	-	3,029.3

83410 GL012TBAGP 0501R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) For the Period Balang 12/31/20	cs Company ater-C5 12 USGAAP) 112/31/2008		01/14/09
	December	December Balance	Prior Year Activity	Prior Year Balance
00012. Kentucky-American Water Co.	1 1 1			
B45 Accounts Payable 234200 Accts Pay-Contract Retention.				
430	σ	1,383,682.48CR	186,019.22CR	1,136,834,89CR
Accts Pay-Misc WO's Accts Pay-Misc WO's		169,655.33CR	17,233.18	155,096,79CR
006 Accts Pay-Wrkbskt Accr 007 Accts Pay-Peard Accr 009 Accts Pay-1/C Loan Clearing	1,805.77CR 25,634.75 3,034,888.62CR	33,223.70CR 8,256.89CR 80,317.31	12, 171, 07 CR 12, 151, 69 97, 065, 93	39,090,000 16,094,260R 97,085,260R
234350 Accts Pay-Proj Exp Accr		4,945,532.02CR	1,552,047.42CR	3,089,651.26CR
AW03		92,521.92CR	29,381.84CR	16,448.
AW02	1,028.46	7,039.12CR	3,408.57CR	10,225.70CR
)] 	57,860.27CR	12,986.77CR	9,390.86
B45 Accounts Payable	2,656,600.36	8,445,100,70CR	3,433,450.80CR	6,507,358.29CR
B46 Accrued Taxes 236120 FUTA FUTA	2.609.71CR	מים לי	20000	מיים מיים
236130 FICA FICA	17.607.77CR	47 096 080 E	TOOK . EOW 19	DATE: 227 CC
236140 SUTA SUTA	3.058.0002	3,334 44CR	4795 389 T	מוידים מנט כ
236151 Gen Tax - Property Gen Tax - Property	1,533,723,93	155,002,99CR	241.503.46CR	2.092.039.32CB
615	300,071.93CR		19,284.14CR	390.486.90
617	129.59	4,572.85CR		4,702,44CR
236201 FIL Tax Clearing		1,820.00	•	1.820.00
236210 Accr FII - Current Yr Accr FIT - Current Yr	2,000,354.00	841,464.00CR	2,926,747.00CR	2,920,010,00CR
236223 ACCI FI INCELIM CULT 236220 ACCI FI Dr Vre			3,677,288.00	
236230 Accr FIT - Pr Yrs	2,427,031.00	1,492,843,97	4,885,951.00	1,985,822.97
236233 Accr SIT - Current Yr 236233 Accr SIT - Interim Curr	85,263.00CR	599,554.00CR	25,770.00CR	25,770.00CR
236240 Accr SIT - Interim Curr			308,221.00	
236310 Curr Def FIT	64,104,00	471,407.86	366,419.00	6,284.00CR
236320 Chrr Def STT/LTT		69,782,00	50,741.00CR	69,782.00
Curr Def STT/LIT	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	12,726.00	13,294.00CR	12,726.00
B46 Accrued Taxes	5,616,732.11	390,722.32	5,949,749.46	2,615,096.03CR
B47 Accrued Interest 237200 Int Accr-LID-Outside 237200 Int Accr-LID-Outside	420,437.50	311,872.09CR	420,437.50	311,872.09CR
AW46 LICENCE LIDEANGE AW46 DECENTION DEN DAYS	311,468.33CR	807,066.83CR	329,215.83CR	800,648.22CR
ooz Acer Pro Div wyantes	63,525.00	30,703.75CR	63,525,00	30,703.75CR
B47 Accrued Interest	172,494.17	1,149,642.67CR	154,746,67	1,143,224.06CR
B51 Misc Current Liabilities 241100 Accred Vacation Ray Actrued Vacation Pay	191,366,18	83.757.27CR	215,526,23	38.090 94CR
241201 Accr Water Purchases Accr Water Purchases	2.876.90	4.063 98FP	64 257 63	4 68 A B B B B B B B B B B B B B B B B B B
241202 Accr Power Accr Power	£0.829.E9	מטוו אוו 179	קה וור סו	מייים אבני
241203 Accr Legal Accr Legal	32,880,39CR	73.975 62CR	56 930 04CR	ALOR OPER REL
241205 Accr TWS License Accr TWS License	, !			
241207 Accr Insurance	161,336.24	72,003.06CR	195,523.70	21,851.10CR

01/14/09 17:32:58	Prior Year Balance	503.77CR	12,000.00CR		8,000.000%	11,077.64CR	50,832,11CR	13,531,13CR	200	6,872	33,050.36CR 25,384.75CR 21,138.72CR		14,193.47CR	19,460.10CR		22,150.68CR		20,935.20CR	224,934.46CR	31,121.82CR	85,365.52CR	65.00CR 34.00CR	153,695.74CR	216,921.33CR	111,131.07CR	2,395,963.91CR 1,301,475.84 899,711.99	1,063,025,98CR	177,106.24CR		39,320.48CR		184,903.28CR		3,267,524.17CR		13,253,240.64CR		13,085.00CR
	Prior Year Activity	. 50CR	2,000.00	150,000.00	1,124.45CR	799.85CR	23,687.89CR	44	1.331.6	1,580.6	33,050,360R 9,820,400R 21,138,720R		2,184.33CR	6,559.59CR					113,892.07	12,580,11	56,819.87CR	94.00	8,144,19	101,062,40CR	10,420.31	78,393.82 113,545.46CR 20,562.10	1,132,411.65	177,106.24CR		2,537.32CR		176,531.72		1,552,580.83		276,613.66	1,516.18CR	
ks Company ater-Co 12 USGAAP) g-12/31/2008	December Balance			50,004.00CR	11,249.58CR	6,400.03CR	18,126.40CR	30,805.26CR 2,039.88CR	284.00CR 4,084.20CR	21,870,06CR 1,746,94CR	37,054.58CR 27,890.47CR 23,1807.46CR	NO 20 . RCT / F	7,521,15CR	. 19,314.48CR	!	. 2/8	2,376.88CR	351,20CR	4,669.85CR	36,107.09CR	4,786.80CR	193,00CR	27,053.89CR	387,814.61CR	125,911.78CR	3,335,662.37CR 2,033,021.27 1,146,634.85	1,081,763.92CR	198,837.94CR	8,000.00CR		292,529.77CR	117,712.23CR	2,500,000.00CR	750,303	48,121,84CR	13,264,455.79CR		
American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAE) For the Period Ending 12/31/2001	December Activity			4,167.00CR	4,374,48CR	1,642.72CR	493.07	15,196.53CR 2,039.88CR	7,645 1,645	1,870	37, 1054, 58CR 10, 165, 03CR 23, 807, 46CR	, ,	1,929.97CR	6,510.50CR		ADEC, BOE, LL	9,5,	۲.	80,085.30	62,467,50	188,520.55	77.00CR 37.00CR	4,878,66	115,219.04CR	13,131,47	198,488.00 200,349.26CR 24,630.44	887,184.08	198,704.21CR			15,780.92	78,619.53CR	2,500,000.00CR	372,600.	3,648.20CR	107,105.63		
834L0 GLGIZTBAGF 0001R	Description	241208 Actr Rents	1 5	412	241212 Accr DCP Contribution	417		KY 001	25	980	010 WH PK-TAX COLL PAY FIT 013 WH PR-TAX COLL PAY FICA 014 WH PR-TRX COLL PAY FICA	ישור השוני	4123	412	Accr Construction Costs Pay 241230 Unchanged Credits Pay	241232 Outstanding Checks Pay	241234 Unclaimed Ext Dep Refund Pay	Unclaimed Ext Dep Refund Pa 241236 Unbilled Items-System	Unbilled Items-System 241237 Unbilled Stock C-System	Unbilled Stock C-System 241238 Unbilled Stock E-System		005 CFO-Cust Asst NonFledged		241248 CFO-Min Tax	241249 CFO-Mun Tax 241249 CFO-Munt Contracts	CTO-Mont Contracts 001 CTO-MC/Swr Rev/Cash 002 CTO-MC/Swr A/R 004 CTO-MC/Swr ChgOff	1 2 1	200	4126	241322 Incentive Plan Cash Annual	241998 Other Curr Liab Analyzed	5299	, GP	B51 Misc Current Liabilities	5.211 5211	net-NT	52140 Adv for Con	Adv for Const-NT

83410 GL012TBAGP 0001R	American Water Works Comps Kentucky-American Water-Co Total Company (USGAAP) For the Period Ending 12/31/	ks Company ater-Co 12 USGAAP) G 12/31/2008		01/14/09 17:32:58
Description	December	December Balance	Prior Year Activity	Prior Year Balance
X e				
B55 Advances for Construction 252150 Adv for Construction			'	
252160 Adv for Const-NT Office			17,190.79	36,641.02CR
252170 Adv for Const-NT WIP			5,200.52	Z51,968,48CR
Adv for Const-NT Adv for Const-Tax Ex	36,403.00CR	1,103,449.59CR	197,861.44CR	1,097,395.81CR
5299				759.60CR
Adv for Const-Cur	2,500,000.00	2,500,000.00	. !	
B55 Advances for Construction	4	11,916,027.22CR	99,627.35	14,653,090.55CR
B56 Deferred Income Taxes 253113 Def FIT-THERIM Def 11111 - LESTETT - INCERIM Def			705,856.00CR	
33.20		1,886,054.00CR		1,935,054.00CR
253301 Der Fil-Vener 253300 Dof Def FIT-Other	24,202.00CR	31,145,629.54CR	2,519,970.00CR	29,107,667.54CR
5361		133,392.00	8	133,392.00
253701 Def SIT-Other			243,644,00	
, 6	16,804,00	5,054,962.88CR	460,790.00CR	4,710,916.88CR
36 1	7,398.00CR		3,440,972.00CR	35,620,246.42CR
B57 Deferred ITC 255101 Unamortized ITC - 3% 255101 Unamortized ITC - 3% 255102 Unamortized ITC - 3%	637,67	94,173.93CR	637.67	101,825.97CR
7 7 7	525.42	54,854.17CR	565.42	61,159.21CR
) 	5,903.33	983,986,31CR	903.3	1,054,826.27CR
B57 Deferred ITC	7,066.42	1,133,014.41CR	7,106.42	1,217,811,45CR
B58 Deferred Regulatory Liability 256212 Reg Liab-Exc Def Depr FIT 1665 B Liab-Exc Def Depr FIT	11,733.58	1,284,793.87CR	11,733.58	1,425,596,83CR
38440 key Liab-Deficit Reg Liab-Deficit	2,296.50CR	251,289.84	2,296.50CR	278,847,84
256232 Reg Liab-Exc Der Depr SIT 256250 Ben Liab-Exc Def Depr SIT	4,057.00	1,569,198,50CR	28,836,31CR	356.
RWIP Reg Liab-ARO/NNS	82,662.03CR 15,143.07CR	9,740,179.29CR 15,143.07CR	359,698.90CR	8,772,379.89CR
255310 Keg Liab-IIC Gross-Up 3% 756717 Dr. Teg-Limp Avors Up 3%	432.00	63,800.75CR	432.00	68,984.75CR
ACOUNT NOW RESENTANT OF CORP. CARANTO GROS PAGE 11 STATE OF CORP.	355,83	37,148.49CR	355.83	41,418,45CR
Red Liab-ITC Gros	3,252,33		3,252.33	581,137.
BS8 Deferred Regulatory Liability	80,270.86CR	13,001,084.11CR	375,057.97CR	12,254,026.77CR
B59 Other Deferred Credits 262120 DCA-Acor Pension Def Benefit 262210 DCA-Acor Pension Def Benefi	67,034.00CR	1,389,494.20CR	60,076.75CR	2,174,086.20CR
CONTRACT OPER	62,197.75CR	299,737.00CR	59,674.75CR	299,737.00CR
262213 DCA-Adoi OFED Med Subsidy 262213 DCA-Adoi OPED Med Subsidy	565.77	118,413,56CR		84,567,40CR
262215 DCA-FAS 112 Costs		61,130.00CR		61,130,00CR
262317 Def Com (brior 17/108)	97.00CR	579.00CR		
262322 DCA-Inc Plan Cash Annia				31,657.20
262398 DCA-Thc Flan Cash Annual	-		24,896.38CR	280,134.55CR
DCA-Other	10,734,55	674,440.22CR	10,734.54	805,090.91CR
B59 Other Deferred Credits	118,028.43CR	2,543,793.98CR	133,913,34CR	3,673,088.86CR

83410 GL012TBAGP 0001R	American Water Works Compa Kentucky-American Water-Co Total Company (USGAAP) Trial Balance For the Period Ending 12/31/	ar Works Company can Water-Co 12 sary (USGAAP) Balance Ending 12/31/2008		01/14/09 17:32:58
Description	December Activity	December Balance	Prior year Adtivity	Prior Year Balance
CIAC CIAC-NT Mains				
271120 CIAC-NT Mains 271120 CIAC-NT Ext Dep		15,973,504,55CR	692.69	14,652,257.20CR
CIAC-NT Ext Dep 271130 CIAC-NT Services		10,927,250.44CR	324.47CR	10,368,051.01CR
271140 CIAC-NT Services	83,982.00CR	15,332,641.09CR	83,493.82CR	14,239,812.09CR
271150 CIAC-NT Weters	1,141.91CR	576,081.79CR	12,451.60	521,259.07CR
271160 CIAC-NT Hydrants	6,374.90	1,461,001.83CR	46,326.88CR	1,199,649.35CR
271170 CIAC-NT Other	232.26	4,492,897.07CR	148,453.98CR	3,603,117.02CR
271180 CIAC-NT NON-Util Prop	61,088.59CR	591,127.52CR	65,887,86CR	637,089.00CR
271210 CIAC-Tax Mains		249,724.86CR		249,724.86CR
271220 CIAC-Tax Mains		1,998,493.38CR		1,998,493,38CR
CIAC-Tax Ext Dep "271230 CIAC-Tax Services		766,585,92CR		766,585.92CR
CIAC-Tax Services 271240 CIAC-Tax Meters	6,270.00CR	· 6,521,994.01CR	13,105,00CR	6,308,695.01CR
CIAC-Tax Meters 271250 CIAC-Tax Hydrants		3,299.01CR		3,299.01CR
CIAC-Tax Hydrants 271260 CIAC-Tax Other		487,486.50CR		487,486.50CR
CIAC-Tax Other 271270 CIAC-Tax WIP		440,902,80CR		440,902.80CR
272010 Accum Amort CIAC-Mains				
272040 Accum Amort CIAC-Meters		378,786.29		281,286.30
Accum Amort CIAC-Meters 272050 Accum Amort CIAC-Hydrants		35,022,86		35,022.86
Accum Amort CIAC-Hydrants 272060 Accum Amort CIAC-Other		5,907.84		5,907.84
Accum Amort CIAC-Other 272100 Accum Amort CIAC-Taxable	90,806.59	12,090,116.44	126,784.69	11,336,270,57
Accum Amort CIAC-Taxable	23,041.02	497,682.76	29,725.29	232,619.48
B62 CIAC	32,027.73CR	46,815,474.58CR	187,937.74CR	43,585,315.17CR
00012 Kentucky-American Water Co.	2,102,362,57CR	2,953,393.65	1,728,821.58CR	1,509,712.16

2r

Resale Miscellaneous

American Water - MD Operating Data Report - Regulated Business - Company/Location Name: Kentucky American Water Company
User ID: SHILTZRA ; Date Run: 1/13/09; Period Type: YTD ; Date: 12/2008; Budget Type:ORIGINAL ; Post/Adj: ASADJUST

Industrial

Fire

Residential Commercial

Total

Monthly 169-605 1271466 109-310 256 2265 5984 136	Number of Bills								
Bi-Henchity		1404605	1271460	104310	256	22459	5984	136	0
Ouncerty									0
Design Control Design		_		-	-	-			0
Auto-		_	-						
John									0
Total Actual Prorected 1465729 1329889 106739 257 22686 6921 137 https://doi.org/10.1001/j.j.com/j.j.c		-	~	-		-			0
Budget 122800 1229433 106479 352 2368 5888 120 Variance 13184 31849 37466 260 5 5 502 213 1 1 1 1 1 1 1 1 1									0
Variance 37369 37366 260 5 582 213 17 17 17 17 18 19 19 19 19 19 19 19									0
Number of Detimated Bills	Budget	1428360	1292433	106479	252	23268	5808	120	0
1 ON Note Scitzates	Variance	37369	37456	260	. 5	582-	213	1.7	0
1 ON Note Scitzates	Number of Estimated Bills	62312	55643	6330	21	1	313	4	0
Total Billed Days									ō
Material								4182	0
Meteoral 1599059 6562292 4195266 624834 757 1665337 524523 1520 1521 15		11311011	33010707	5255562	,,,,,	10.2.50	102300	4,00	U
Flat Rate		12500050	CE C2202	4105260	C24934	7537	1000207	524520	10000
Total Vator Sales									
Credit 185214 10167		-	-	-				-	0
Intercompany Sales									19203
Total Net Salaer Provated 13413445 6451525 4138201 520521 7537 1652658 524301 1311 Total Net Salaer Provated 13413445 6451525 4138201 520521 7537 1652658 524301 1311 Total Net Salaer Provated 13413445 6451525 4138201 520521 7537 1517981 615264 Total Net Salaer Provated 1541345 Total Net Salaer Provated 5681363 1055523 1445733 793754 1517981 615264 Total Net Salaer Provated 5681363 1055523 14456131 189544 18122- Total Net Salaer Provated 5681363 1055523 14456131 180514 18125- Total Net Salaer Provated 5681363 1055523 14456131 180514 18125- Total Net Salaer Provated 5681363 1055523 14456131 180514 18125- Total Net Salaer Provated 15728564 10525501 1517515 1775230 1555741 1975230 Total Net Salaer Provated 15728564 10525501 1517517 1775230 1555741 1975230 Total Net Salaer Provated 15728564 10525501 1517517 1775230 1555741 1975230 Total Net Salaer Provated 15728564 10525501 1517517 1775230 155574 1975230 Total Net Salaer Provated 15728564 10525501 1517517 1775230 155574 1975230 Total Total Provated 15728564 10525501 1517517 1775230 155574 1517524 Total Net Salaer Provated 15728564 1552249 1553253 15450 Total Net Salaer Provated 15728564 1552249 1553253 15450 Total Net Salaer 15728564 1552249 1553255 1544264 157535 1542249 Total Net Salaer 15728564 1562249 1563254 1573558 1544 105130-1 16077951 15642249 Total Net Salaer 15728564 1564264 157355 1544264 1575355 1544264 1564264						· 0,	12739-	227-	101-
Total Not Sales Provated 14413445 6451525 6138201 620521 7537 1622658 524801 1911 1912	Intercompany Sales	0	0	0	0	0	0	0	0
Budget 1567855 6888264 3497633 792754 0 1517981 651224 1349132 1722333 753 134677 73077 131677 73077	Total Net Sales	13413845	6451525	4138201	620521	7537	1652658	524301	19102
Budget 1567855 6888264 3497633 792754 0 1517981 651224 1349132 1722333 753 134677 73077 131677 73077	Total Net Sales Prorated	13413845	6451525	4138201	620521	7537	1652658	524301	19102
Variance 224-01- 63261 349632- 172233- 7537 134677 7307 128				4487633	792754	O		451224	0
Revenue S					172233-				19102
Silled		22.022	03201	5.5.250	2,2233	,,,,,,	254077	,,,,,,	***
Credits		E740013C	21212576	14615047	3405540	2570620	4005665	1450473	71400
Note Revenue Se814963 30856923 14456131 1460364 3661577 4890968 145860 3014 Note Revenue Prorated S6814661 30652502 14456131 1460364 3661577 4890968 145860 3014 304461 304401 327402 385641 394665 3051577 4890768 145860 3014 304402 3052550 352742 36544 394665 3015377 4890768 145860 3014 304402 3052550 3527412 36544 394665 3015377 335522 3014 301									
Mat. Revenue Protected 56834963 30856923 14456131 1460364 3661577 489968 1458860 3014 3									989-
Budget \$7285664 305235600 15312175 1875230 3557412 6516895 1894552 3010 301430 3									30140
Variance 450701 327423 856044 394866 104185 376073 35592 3018 3118									30140
Billed Revenue/1000G		57285664	30529500	15312175	1875230	3557412	4516895	1494452	0
Budget Revenum/1000G 4.2004 4.7789 3.4120 2.3654 .0000 2.9755 3.3119 .000 4 of Credit Adjustments 1120 10342 1375 4 18 71 4	Variance	450701-	327423	B56044-	394866-	104165	374073	35592-	30140
Budget Revenum/1000G 4.2004 4.7789 3.4120 2.3654 .0000 2.9755 3.3119 .000 4 of Credit Adjustments 1120 10342 1375 4 18 71 4	Billed Revenue/1000G	4.2370	4.7828	3.4933	2.3856	485.8135	2.9594	2.7824	1.5778
# of Credit Adjustments				3-412D	2.3654	.0000			.0000
Connections				•	4				6
Budget 11979		22020	200,0		•	2.0	, -	-	•
Budget 119979 108556 8947 21 1961 484 10 17937 1553 1999 1 4 20 2 2 2 2 2 2 2 2		779746	107002	0740	22	1057	50.4	10	0
Variance 1733									
System Delivery (1000G) Actual Provated Budget \$ Variance Last Year 12-Month Roll									0
System Delivery Transfer	variance	1/33~	1553-	199-	1	4-	20	2	0
System Delivery Transfer		_							
System Delivery Transfer									11
Net System Delivery 15642249 15642249 15733558 93.4 1091309- 16097991 15642249 15642249 13613865 98.3 22011- 13656195 13113845 13613845 13613845 13613845 13613865 98.3 22011- 13656195 13113845 13613845		15642249	15642249	16733558	93.4	1091309-	16097991	15642249	
Total Net Water Sales	System Delivery Transfer		-				Ö	0	
Total Non Revenue Water 2228404 2228404 18.4 18.4 4.2 13.2 14.2 13.2 14.2 14.5 14.5 14.5 14.2 14.5 14.5 14.2 14.5	Net System Delivery	15642249	15642249	16733558	93.4	1091309-	16097991	15642249	
N.R.W. 14.2 18.4 4.2 13.2 14.2	Total Net Water Sales	13413845	13413845	13637856	98.3	224011-	13965195	13413845	
N.R.W. 14.2 18.4 4.2 13.2 14.2									
The Unbhilled/Consumption 10 1828404	Total Non Revenue Water		2228404	3095702	71.9	867298~	2132796	2228404	
Tual Water Losses 2228404 Budget Variance Last Year Rctual Rctua		2228404	2228404		71.9				
Departions Actual Budget Variance Last Year Actual Budget Variance Variance Labor Costs (\$)	N.R.W. &	2228404 14.2	2228404		71.9		13.2	14.2	
Labor Costs (\$)	N.R.W. % th Unbilled/Consumption	2228404 14.2 0	2228404		71.9		13.2 304393	14.2 0	
Labor Costs (\$)	N.R.W. % th Unbilled/Consumption	2228404 14.2 0	2228404		71.9		13.2 304393	14.2 0	
Production	N.R.W. % th Unbilled/Consumption tual Water Losses	2228404 14.2 0 2228404		18.4			13.2 304393 1828403	14.2 0 2228404	w
Production 1877590 2061703 184113- 1783412 Production 6391232 6137327 25394 Network 2827833 2795611 32222 2633480 Network 4190447 3943949 24644 Cust Rltns 603127 654602 51475- 574427 Cust Rltns 735704 676202 5956 Maintenance 0	N.R.W. % th Unbilled/Consumption tual Water Losses	2228404 14.2 0 2228404		18.4			13.2 304393 1828403	14.2 0 2228404	Variance
Network	N.R.W. %	2228404 14.2 0 2228404		18.4		4.2-	13.2 304393 1828403 Actual	14.2 0 2228404	Variance
Cust Riths	N.R.W. %	2228404 14.2 0 2228404 <u>Actual</u>	Budget	18.4 Variance	Last Year	4.2-	13.2 304393 1828403 Actual	14.2 0 2228404 Budget	
Maintenance 0 0 0 0 Maintenance 1234 0 122 Admin & Gen 1208320 1223092 14772 800288 Admin & Gen 18474682 19548804 107412 Total OaM Payroll 6516870 6735008 218138- 5791607 Total 29793299 30306282 51296 Capital Payroll 8387983 6798354 1589629 7089411 <t< td=""><td>N.R.W. %</td><td>2228404 14.2 0 2228404 <u>Actual</u></td><td>Budqet. 2061703</td><td>18.4 Variance</td><td>Last Year</td><td>4.2-</td><td>13.2 304393 1828403 Actual</td><td>14.2 0 2228404 Budget</td><td>Variance</td></t<>	N.R.W. %	2228404 14.2 0 2228404 <u>Actual</u>	Bud qet. 2061703	18.4 Variance	Last Year	4.2-	13.2 304393 1828403 Actual	14.2 0 2228404 Budget	Variance
Admin & Gen 1208320 1223092 14772 880288 Admin & Gen 18474682 19548804 107412 Total O&M Payroll 6516870 6735008 218138- 5791607 Total 29793299 30306282 51298 Capital Payroll 1871113 63346 1807767 1227804 Total Payroll 8387983 6798354 1589629 7089411 Capitalization & 22 0 2 18 Non-Scheduled Overtime (Hrs) Production 3968 4290 322- 4005 Production 1222 1228 Network 14891 14293 598 15957 Network 4842 4829 1 Cust Riths 1886 0 1886 1419 Cust Riths 673 785 11 Maintenance 0 0 0 0 0 Maintenance 0 0 0 0 Admin & Gen 612 24 588 379 Admin & Gen 1220 483 73 Total 21357 18607 2750 21760 Total 7957 7325 63 # of Employees Production 30 37 7- 30 Network 66 81 15- 63 Cust Riths 17 0 17 16 Maintenance 0 0 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 0 0 Total FTE 141 144 3- 134 Temporary FTE 0 0 0 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 <u>Actual</u>	Bud qet. 2061703	18.4 Variance	Last Year	4.2- Total Oam Expen	13.2 304393 1828403 Actual se (\$) 6391232	14.2 0 2228404 Budget	
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Total O&M Payroll 6516870 6735008 218138- 5791607 Total 29793299 30306282 51296 Capital Payroll 1871113 63346 1807767 1227804 Total Payroll 8387983 6798354 1589629 7089411 Capitalization % 22 0 2 18 Non-Scheduled Overtime (Hrs) Production 3968 4290 322- 4005 Production 1222 1228 128 Cust Riths 1886 0 1886 1499 Cust Riths 673 785 11 Maintenance 0 0 0 0 Maintenance 0 0 Maintenance 1 0 0 Maintenance 1 120 Main	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127	Budget 2061703 2795611 654602	18.4 Variance 184113- 32222 51475-	last Year 1783412 2633480 574427	Total OEM Expen Froduction Network Cust Ritns	13.2 304393 1828403 Actual se (\$) 6391232 4190447 735704	14.2 0 2228404 Budget 6137327 3943949 676202	253905 246498 59502
Capital Payroll 1871113 63346 1807767 1297804 Total Payroll 8387983 6798354 1589629 7089411 Capitalization \$ 22 0 22 18 Non-Scheduled Overtime (Hrs) Production 3968 4290 322- 4005 Production 1222 1228 Network 14891 14293 598 15957 Network 4842 4829 1 Cust Riths 1886 0 1886 1419 Cust Riths 673 785 11 Maintenance 0 0 0 0 0 Maintenance 0 0 0 Admin & Gen 612 24 588 379 Admin & Gen 1220 483 73 Total 21357 18607 2750 21760 Total 7957 7325 63 # of Employees Production 30 37 7- 30 Network 66 81 15- 63 Cust Riths 17 0 17 16 Maintenance 0 0 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 0 Company 141 144 3- 134 Temporary FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0	Budget 2061703 2795611 654602 0	18.4 Variance 184113- 32222 51475- 0	1783412 2633480 574427	Total OEM Expen Production Network Cust Ritns Maintenance	13.2 304393 1828403 Actual se (\$) 6391232 4190447 735704 1234	14.2 0 2228404 Budget 6137327 3943949 676202 0	253905 246498 59502 1234
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Non-Scheduled Overtime (Hrs) Sick Time (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Sick Time (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Sick Time (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Sick Time (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Actual Prior Year Difference of the Non-Scheduled Overtime (Hrs) Network Additional Additiona	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870	Budqet 2061703 2795611 654602 0 1223092 6735008	18.4 Variance 184113- 32222 51475- 0 14772- 218138-	1783412 2633480 574427 0 800288 5791607	Total O&M Expen Froduction Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual se (\$) 6391232 4190447 735704 1234 18474682	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804	253905 246498 59502 1234
Non-Scheduled Overtime (Hrs)	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113	Pudqet 2061703 2795611 654602 0 1223092 6735008 63346	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767	1783412 2633480 574427 0 800288 5791607 1297804	Total O&M Expen Froduction Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual se (\$) 6391232 4190447 735704 1234 18474682	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804	253905 246498 59502 1234 1074122-
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Cust Rltns	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629	1783412 2633480 574427 0 800288 5791607 1297804 7089411	Total O&M Expen Production Network Cust Ritus Maintenance Admin & Gen Total	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282	253905 246498 59502 1234 1074122-
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Admin & Gen 612 24 588 379 Admin & Gen 1220 483 73 Total 21357 18607 2750 21760 Total 7957 7325 63 # of Employees Production 30 37 7- 30 Network 666 81 15- 63 Cust Ritus 17 0 17 16 Maintenance 0 0 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18	Total O&M Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network	13.2 304393 1828403 Actual se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829	253905 246498 59502 1234 1074122- 512983- Difference 6- 13
# of Employees Production 30 37 7- 30 Network 66 81 15- 63 Cust Rlins 17 0 17 16 Maintenance 0 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 01208320 6516870 1871113 8387983 22 3968 14891 1886	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957	Total OEM Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785	253905 246498 55502 1234 1074122- 512983- Difference 6- 13 112-
# of Employees Production 30 37 7- 30 Network 66 81 15- 63 Cust Riths 17 0 17 16 Maintenance 0 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 0 0 Total FTE 141 144 3- 134 Temporary FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0	2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0	1783412 2633480 574427 0 80028 5791607 1297804 7089411 18 4005 15957 1419 0	Total Oam Expen Froduction Network Cust Ritns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Ritns Maintenance	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0
Production 30 37 7- 30 Network 66 81 15- 53 Cust Ritms 17 0 17 16 Maintenance 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588	1783412 2633480 574427 800288 5791607 1297804 7089411 18 4005 15957 1419 0	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737
Production 30 37 7- 30 Network 66 81 15- 63 Cust Ritms 17 0 17 16 Maintenance 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588	1783412 2633480 574427 800288 5791607 1297804 7089411 18 4005 15957 1419 0	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0
Network 66 81 15- 63 Cust Riths 17 0 17 16 Maintenance 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588	1783412 2633480 574427 800288 5791607 1297804 7089411 18 4005 15957 1419 0	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737
Cust Rltns 17 0 17 16 Maintenance 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588 2750	1783412 2633480 574427 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737
Maintenance 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607	18.4 Variance 184113 - 32222 51475 - 0 14772 - 218138 - 1807767 1589629 22 322 - 598 1886 0 588 2750	1783412 2633480 574427 80028 5791607 1297804 7089411 18 4005 15957 1419 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737
Maintenance 0 0 0 0 Admin & Gen 28 26 2 25 Service Company 0 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607	18.4 Variance 184113 - 32222 51475 - 0 14772 - 218138 - 1807767 1589629 22 322 - 598 1886 0 588 2750	1783412 2633480 574427 80028 5791607 1297804 7089411 18 4005 15957 1419 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737
Admin & Gen 28 26 2 25 Service Company 0 0 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357	### Pudget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588 2750	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0
Service Company 0 0 0 Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588 2750	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0
Total 141 144 3- 134 Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588 2750 7- 15- 17 0	1783412 2633480 574427 80028 5791607 1297804 7089411 18 4005 15957 1419 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737
Permanent FTE 141 144 3- 134 Temporary FTE 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357	### Padget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607 37 81 0 0 26	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588 2750	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0
Temporary FTE 0 0 0 0 0 Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 01208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357	Budget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607	18.4 Variance 184113 - 32222 51475 - 0 14772 - 218138 - 1807767 1589629 22 322 - 598 1886 0 588 2750 7 - 15 - 17 0 2 2 0	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0
Total FTE 141 144 3- 134	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357	### Pudget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607 37 81 0 0 26 0 144	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588 2750 7- 15- 17 0 2 0 3-	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0
	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357 30 666 17 0 28 0 141 141	### Padget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 24 18607 37 81 0 0 0 26 0 1444 144	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588 2750 7- 15- 17 0 2 0 3- 3- 3-	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737
Customer/Employee Ratio 838 833 5 0	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 01208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357 30 66 17 0 28 0 141 141	### Padget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607 37 81 0 0 0 26 0 1444 1444 0	18.4 Variance 184113 - 32222 51475 - 0 14772 - 218138 - 1807767 1589629 22 322 - 598 1886 0 588 2750 7 - 15 - 17 0 2 0 3 - 3 - 0	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15997 1419 0 379 21760 30 63 16 0 25 0 134 134	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737
	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357 30 666 17 0 28 0 141 141	### Pudget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607 37 81 0 0 26 0 144 144 0 144	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588 2750 7- 15- 17 0 2 0 3- 3- 0 3- 3-	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737
	N.R.W. %	2228404 14.2 0 2228404 Actual 1877590 2827833 603127 0 1208320 6516870 1871113 8387983 22 3968 14891 1886 0 612 21357 30 666 17 0 28 0 141 141	### Pudget 2061703 2795611 654602 0 1223092 6735008 63346 6798354 0 4290 14293 0 0 24 18607 37 81 0 0 26 0 144 144 0 144	18.4 Variance 184113- 32222 51475- 0 14772- 218138- 1807767 1589629 22 322- 598 1886 0 588 2750 7- 15- 17 0 2 0 3- 3- 0 3- 3-	1783412 2633480 574427 0 800288 5791607 1297804 7089411 18 4005 15957 1419 0 379 21760	Total Oam Expen Production Network Cust Rltns Maintenance Admin & Gen Total Sick Time (Hrs) Production Network Cust Rltns Maintenance Admin & Gen	13.2 304393 1828403 Actual Se (\$) 6391232 4190447 735704 1234 18474682 29793299 Actual 1222 4842 673 0	14.2 0 2228404 Budget 6137327 3943949 676202 0 19548804 30306282 Prior Year 1228 4829 785 0 0	253905 246498 59502 1234 1074122- 512983- Difference 6- 13 112- 0 737

For Statistical data the number of actual days YTD are 366, the number of budgeted days YTD are 366.

For Statistical data the number of actual days in this period are 31, the number of budgeted days in this period are 31.

Provated values are provided for comparison to Budget.

83500 GLO12BSYGP 0001R	American Water Works Kentucky-American Wate Total Company (USG Comparative Balance For the Period Ending 1	ts Company Mtgr-Co 12 MtgrAP) 12 Sheet 1 12/31/2009	01/14/10 09:38:58	
Kentucky-American Wat	er co.			
	tion	Current Year	Frior Year	
ASSETS 1 Utility Plant 2 Construction work in 3 Accumulated deprecia 4 Utility plant 5 Other Utility plant	ar progress ation sition adjustment adjustments	384,865,343 138,797,378 90,949,724-	369,485,721 54,501,130 84,212,709- 310,871	
Sub-total Utilit	10	432,997,293	340,085,013	
7 Non-Utility property 8 Other investments	· ·	70,19	70,19	
Current Assets 10 Cash and cash equivaler 11 Temporary investments 12 Customer accounts receil 13 Allowance for uncollect 14 Unbilled revenues 15 Miscellancous receivab. 17 Materials and supplies 19 Other	ivalents ents receivable collectible accounts on assoc. companies eivables	176, 259 2717, 259 2717, 259 230, 6012, 800, 800, 800, 800, 800, 800, 800, 80	2 628 474 6 470 470 4 260 470	
0		56,22	87,10	
22 Deferred debits 23 Debt and Breferr 24 Expense of rate 25 Prelim survey & Prelim survey & Reg Asset-income 27 Other	ed stock proceeding invest charges tax recovery	1, 689 991, 992 1, 925 1, 950 1, 950	64 24 24 24 24 24 24 24 24 24 24 24 24 24	
29 Sub-total		410	Win Win	
CAPITA	TIES	36.568.77	36.568.77	
34 Faid in capital 35 Retained Earnings 36 Unearned Compensation 37 Reacquired C/S & Accum	tion Accum Comp Inc	35,656,04	4, 126, 50 2, 786, 72	
38 Total common equit	t۲	128,444,439	93,482,002	
39 Preferred stock 40 Long term debt		1455,600	81,200,000	
41 Total capitalizati	TIO!	279,390,03	176,137,60	
42 Current liabilities 43 Bank debt for 100 (45 Accounts Payable 45 Taxes accured 47 Interest accured 48 Customer deposities 49 Dividends declaring 100 (190 pt)	es of LTD ed ta red	200287 200287 200287 000282 200028 200098	825 447 745 745 745 745 75 75 75 75 75	
! 174		52,255,314	69,555,034	
54 Deferred credits 55 Customer adv. fc 56 Deferred income 57 Deferred investus 58 Reg.liab-inc.tax 59 Other 60 Sub-tocal	edits adv for construction income taxes investment tax credits inc.tax.refund thru rates	13 473,434 1,148 1	11, 30, 30, 30, 30, 30, 30, 30, 30, 30, 30	•
62 Contributions in	aid of construction	,605,82	47	
Total capital and lie	abilities	457,672,201	359,405,866	

Kentucky-American Water Co.

83500 GLO12ISAGP 0001R

. 01/14/10 09:37:21

Kentucky-American Water Co.	December	December	December Variance	December prior Year	Yr to Date December Actual	Yr to Date December Plan	Yr to Date December Variance	Yr to Date December Prior Year	Annual Forecast
1 OPERATING REVENUES 3 Gener 4 Other	4,571,926 25,100 218,195	5,503,152 29,205 185,485	931,226- 4,105- 32,710	4,005,178 23,626 201,995	59,036,624 318,169 2,667,471	65,223,605 341,328 2,225,820	6,186,981- 23,159- 441,651	57,247,485 309,212 2,528,909	65,223,605 341,328 2,225,820
Management		1 1 1 1 0 7 1		000 000 7	62.022.264	67.790.753	5,768,489-	60,085,606	67,790,753
6 Total Revenues 7 Operations & Maintenance expense	4, 618, 221	740 1171 10	1770 7706	000000		***	-689 689		5.942.944
8 Labor	724,363	625,885	98,478	612,029	131,328	140,661	9,333-	172	140,661
10 Fiel & Power	203,401	256,360	52,959-	226,410	3,014,306	4,030,378	1,016,072-	3,244,	4,030,378
11 Chemicals 12 Weste Disnogal	22,151	24,993	2,842-	16,201	233,982	296,614	62, 632-	270,	296,614
13 Management Fees	811,674	661,908	149,766	672,988	8,147,526	1,884,996	288,887	1,682,	1,884,996
14 Group Insurance	121,195	50,479	70,716	26,837	1,386,324	605,748	780,576	622,	505,748
16 Regulatory Expense	25,444	30,220	4,776-	13,465	244,621	279,305	108,637-	004	719,016
17 Insurance Other Than Group 18 Customer Accounting	98,153	144,346	45, 193-	112,376	1,617,110	1,724,930	107,820-	1,536,	1,724,930
19 Rents	3,060	4,729	1,669-	4,426	31,688	589,748	58.379		589,975
20 deneral Office Expense 21 Miscellaneous 22 Attechtments	201,490	45,001 353,265 314,127	151,775- 75,488	206,015	3,141,398	3,669,631	528,233-	2,861,041 2,683,651	3,669,631
Onerations Exhanse	2,965,998	2,839,605	126,393	2,516,567	33,117,110	33,936,639	819,529-	30,683,867	33,936,639
וסבים שבוויכפונים א ההביריים שלהיים	1			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	TOTAL CEC	1 128 827	5.870.647	7.033.786
27 Depreciation 28 Amortization	505,078 43,057	616,855	1,335-	42,684	515,734	532,704	16,970-	512,126	532,704
29 General Taxes	339,243	303,177	36,066	283,203	3,446,196	3,598,518	366,871	3,175,785	819,531
30 State Income Taxes 31 Federal Income Taxes 32 Federal Income Taxes 33 Federal Income Taxes	448,967	434,378	14, 589	214,853	5,888,427	5,914,584	26,157-	5,160,452	5,914,584
metal Operating Expenses	4.451.461	4,297,902	153,559	3,565,906	50,051,778	51,835,762	1,783,984-	46,289,180	51,835,762
	1	10000	1001 300 1	KR4. 893	11.970.486	15,954,991	3,984,505-	13,796,426	15,954,991
34 Utility Operating Income	2011505	> # 5 \ 6 \ 6 \ 1 \ 1 \ 1 \ 1 \ 1 \ 1 \ 1 \ 1	1						
35 OTHER INCOME & DEDUCTIONS 36 Noâl-Operating Ferral Income 37 Dividend Income-Common 38 Dividend Income-Exeferred 39 Interest Income				;			c r o	5,843	c Fundamental
40 Arunc Equity 42 M & J Miscellaneous Income 43 Gain(Loss) on Disposition	198,971 16,524~	204,553	5,582-	228, 982 6, 159	3,306,357	2,837,597	52,248	200,020,11 001,72	
45 Total Other Income	182,447	204,553	22,106-	235,154	3,358,605	2,837,597	521,008	1,392,635	2,837,597
	35	64	100	111111111111111111111111111111111111111	425	768	1,193-	425~	168
47 rax savings Acquisition Adjustment 48 Miso, Other Deductions	239,414	6,803	232, 611	4,109	548,133	336,445	211,688	278,715	336,445
49 General Taxes 50 State Income Taxes	15,354-	561-	14,793-	798-	29,728-	27,757-	1,971-	8,699-	27,757- 109,041-
	139,833	4,121	135,712	- E35, E	354,974	201,415	153,559	224,530	201,415
		200,432	157,818-	236,605	3,003,631	2,636,182	367,449	1,168,105	2,636,182
	406 274	1 626.372	1.213.998-	901.498	14,974,117	18,591,173	3,617,056-	14,964,531	18,591,173
54 TACOME BELOIE TAICETEST CLARGES				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	111111111111111111111111111111111111111
55 INTEREST CHARGES 56 Interest on Long-Term Debt	452,320	829,061	376,741-	470,209	5,481,409	7,765,096	2,283,687-	5,693,320 89,540	7,765,096
57 Amortization and Debt Rypense 58 Interest-Short Term Bank Debt	3,406	13,751	66,424-	97,914	921,436	1,308,150	953,014.		1,308,150
59 Other Interest Expense 60 AFUDG-Debt	-205'66	92,895-	6,507-	107,547-	1,591,228-	1,288,656~	302,572-	589,491-	1,288,656-
61 Total Interest Charges	371,832	824,747	452,915-	467,972	4,359,467	7,901,852	3,542,385-	5,955,194	7,901,852
62 Net Income	34,542	795,625	761,083-	433,526	10,614,650	10,689,321	74,671- 211	9,009,337	10,689,321
TOTAL TANGETT MANAGEMENT TO THE MANAGEMENT TO TH	28.033	789.114	761,083-	427,015	10,536,307	10,611,189	74,882-	8,931,030	10,611,189
65 Net Income to common acody	神医院職員日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日日		11 11 11 11 11 11 11 11 11 11 11 11 11		T VILLE TO THE STATE OF THE STA		电环等海角医过过引作化物气压过	10. 经经济有效的 化二苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基苯基	

10 11atage 1R	,		American We Kentucky-Ame Total Cc Analysis of For the Peric	American Water Works Company Kentucky-American Water-co 12 Total Company (USGAAP) Analysis of Income Month & YID For the Period Ending 12/31/2009	2 2 11D 009		;		1 01/14/10 09:37:30	
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Armual Forecast	
iz Kentucky-American Water Co.			[I						
02 Water Revenues 401110 Res Sales Billed Res Sales Billed	2,712,837CR	2,985,671CR	272,834	2,356,927CR	31,956,121CR	35,224,291CR	3,268,170	30,854,938CR	35,224,291CR	
401120 Res Sales Unbilled Res Sales Unbilled	170,101		170,101	142,747	91,673CR		91,673CR	194,318CR		
401210 Com Sales Billed Com Sales Billed	1,216,787CR	1,413,019CR	1.96,232	1,045,765CR	14,949,949CR	17,248,761CR	2,298,812	14,530,582CR	17,248,761CR	
401220 Com Sales Unbilled Com Sales Unbilled	114,497		114,497	148,854	200,394CR		200,394CR	141,492CR		
401310 Ind Sales Billed Ind Sales Billed	127,785CR	172,927CR	45,142	101,715CR	1,403,561CR	1,998,815CR	595,154	1,480,354CR	1,998,815CR	
401326 Ind Sales Unbilled Ind Sales Unbilled	2,926	,	2,926	16,616	32,721CR		32,721CR	14,169		
401410 Pub Fize Billed Pub Fire Billed	226,134CR	129,861CR	96,273CR	196,087CR	2,567,693CR	1,421,505CR	1,146,188CR	2,333,248CR	1,421,505CR	
401420 Fub Fire Unbilled Fub Fire Unbilled	10%		1CR							
401450 Priv Fire Billed Priv Fire Billed	136,690CR	252,499CR	115,809	112,046CR	1,538,493CR	. 2,747,927CR	1,209,434	1,354,634CR	2,747,927CR	
Friv Fire Unbilled				362				BZCR		
Aplica Fun Auth Billed	371,871CR	432, 614CR	60,743	336,637CR	4,808,636CR	S, 173, 145CR	364,509	4,890,969CR	5;173,145CR	
Auth Unbilled	2,880		2,880	70,098CR	16,019		16,019	19,171CR		
Autolo SEK Billed	120,610CR	116,561CR	4,049CR	93,292CR	1,456,417CR	1,409,161CR	47,256CR	1,438,391CR	1,409,161CR	
401620 Sales for Resale Unbilled	53,420		53,420	175CR	22,077CR		22,077CR	3,113		
401630 Sales for Resale interco AW12 Sale for Resale AW09	1,207CR		1,207CR		11,058CR	,	11,068CR		•	
401710 Misc Sales Billed Misc Sales Billed	1,827CR		1,827CR	1,627CR	13,740CR		13,740CR	26, 577CR		
02 Water Revenues	4,571,925CR	5,503,1,52CR	931,227	4,005,180CR	59,036,624CR	65,223,605CR	6,186,981	57,247,485CR	65,223,605CR	
402110 Dow Ww Serv Billed Com Ww Serv Billed	15,144CR	16,207CR	1,063	14,833CR	191,296CR	195, 972CR	4,676	192,489CR	195, 972CR	
402210 Com WW Serv Billed Com WW Serv Billed	B, 778CR	11, 872CR	3,094	8,175CR	115,954CR	110,744CR	5,210CR	108,997CR	110,744CR	
402310 Ind WW Serv Billed Ind WW Serv Billed	553CR	1,126CR	573	618CR	6,799CR	34,612CR	27,813	7,725CR	34,612CR	
402510 Pub Auth WW Svc Billed Pub Auth WW Svc Billed	625CR		625CR		4,120CR		4, 120CR			
203 Sever Revenues	25,100CR	29,205CR	4,105	23,626CR	318,169CR	341,328CR	23,159	309,211CR	341,328CR	
04 Other Revenues 403003 Oth Rev-Interco Rent AW03 . Oth Rev-Interco Rent 403101 Oth Rev-Forfeited Discounts Oth Rev-Forfeited Discounts	20,988CR		20,9880%		91,889CR 35		91, 889CR 35			
403102 Oth Rev-Rents Water Property Oth Rev-Rents Water Propert	7,308CR	7,835CR	527	6,406CR	98,15802	94,020CR	4,138CR	105,144CR	94, 020CR	
403103 Oth Rev-Collect for Others Oth Rev-Collect for Others	93,375CR	84,201CR	9,174CR	102,175CR	1,111,400CR	1,010,412CR	100,988CR	1,071,239CR	1,010,412CR	
403104 Oth Rev-NSF Check Charge Oth Rev-NSF Check Charge	3,564CR	1,799CR	1,765CR	2,328CR	25,273CR	21, 588CR	3,685CR	25,802CR	21,588CR	
403105 Oth Rev-Appl/Initiate Serv Fee Oth Rev-Appl/Initiate Serv	44,616CR	50,050CR	5,434	37,926CR	617,492CR	600, 600CR	16,892CR	617,172CR	600,6000%	
403107 Oth Rev-Reconnection Charges Oth Rev-Reconnection Charge	47,268CR	41,600CR	5,669CR	SO, BEDCR	709,280CR	499,200CR	210,080CR	695, 888CR	499,200CR	
403138 Oth Rev-Misc Service Rev Oth Rev-Misc Service Rev	219CR		219CR	1,445CR	3,396CR		3,396CR	4,165CR		
403199 Och Kev-Other Water Rev Oth Rev-Other Water Rev	857CR		, 857CR	BEGUR .	10,618CR	3	10,618CR	B, BOOCR		
904 Other Revenues	218,195CR	185,485CR	32,710CR	201,996CR	2,667,471CR	2,225,820CR	441,651CR	2,528,910CR	2,225,820CR	
08 Labor 13 Labor Oper WT 1305 Labor Oper WT 140 Labor Oper TD Uper/Eng 1405 Labor Oper TD Uper/Eng 1410 Labor Oper TD Storage 1415 Labor Oper TD Incase	64,385 46,830 114,507 10,429 12,493	15,986 948	46,399 45,882 114,507 10,429	115, 558 83, 005 120, 419 17, 422 20,357	838,865 653,898 941,106 142,03 212,112	134,791, 11,271	704,074 642,627 941,108 142,078 : 212,112	959,752 623,624 977,056 37,438 145,852	134,791 11,271	

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2 01/14/10 09:37:30	Annual Forecast	6,404,807 12,860 12,860		0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	140,661	9,780 3,990,698 30,000	4,030,378
	Yr to date December Prior Year	233,738 143,624 549,433 298 139,966 847,286 67,972 27,020 14,278 14,278 14,278 16,672 200,772 200,014 45,719 153,789 163,789 163,789 173,789		11,316 12,078 34,658 5,746	125,573	302,590 2,902,593 36,546 3,230	3,244,959
	Yr to date December Variance	766,941 499,105 499,105 231,41 61,05 61,05 61,05 61,05 61,03 61	26.7.244 26.7.244 4.3.314 4.3.314 6.2.21 6.2.21 319 319 14.7.93 337,255	366,355CR 13,881 9,211	20,401CR 20,401CR 11,068	356,491 1,385,255GR 4,066 8,626	1,016,072CR 531,712CR
	vr to date December Flan	6,404,807 12,860		366, 355	140,661	3,990,598 30,000	4,030,378 2,665,298
75 600 600	Yr to Date December Actual	766,941 112,528 192,105 231,144 11,936 11,936 11,936 11,037 11,03	27,124, 26,124, 4 6,314, 1,6,314, 6,241, 6,241, 1,93, 1,93, 1,93, 337,258	13,881	120,260	366,271 2,605,343 -34,066 8,626	2,133,586
American Rater Horks company Kentucky-American Rater-Co 12 Total Company (USGRAP) Analysis of Income Month & YTD For the Pericd Ending 12/31/2009	December Prior Year	75,459 27,148 63,752 13,0148 42,628GR 7,846 7,84		1,740 864 482GR	612,028	e e e e e e e e e e e e e e e e e e e	226,410
American Wa Kentucky-Ame Total Co Amalysis of For the Perio	December Variance	48,554 9,630 18,630 12,630 2,888 2,888 2,888 2,888 1,134 1,134 1,134 1,134 1,134 1,134 1,134 1,443 1,443	5,672 5,472 1,728 1,728 4,812 122,261	33,207CR 876 441	98,478 7,653CR 1,207	28,911 32,530CR 660	52,959CR 53,220CR
	December Plan	573,544 1,100 1,100		33,207	625,885	15,512 815 2,53,045 2,500	194,779
. -	December Actual	48,554 136,636 144,058 13,988 11,34 11,34 11,34 11,34 11,988 11,44,088 1	5,672 3,472 1,728 4,612 122,261	876	724,363 8,859 1,207	29,726 170,515 3,160	203,401
B3410 GL012AlaGF 0001R	Description	EGGGGG BEFEFFFFFFFFFFFFFFFFFFFFFFFFFFFFF	1510 1abor N8 OT CA NET Read 1520 1abor N8 OT CA Cust Serv 16 1abor N8 OT CA Cust Serv 16 1abor N8 OT CA Cust Serv 2415 1abor N8 OT CD Dist Res 2420 1abor N8 OT CD Dist Res 2435 1abor N8 OT CD Services 2440 1abor N8 OT CD Services 2440 1abor N8 OT CD Services 2440 1abor N8 OT CD Services 501211 Labor OT TW 15 1abor OT AG 16 1abor OT AG 16 1abor OT AG 17 1CP-Off-Amunal P/R JR 19 17 12 16 16 16 16 16 16 16 16 16 16 16 16 16	16 Incen Plan-Off-Annual 501712 Incen Plan-Off-Long Term 16 Incen Plan-Off-Long Term 501716 Comp Exp-Options 16 Comp Exp-Options 501717 Comp Exp-Options 501717 Comp Exp-Restricted Stk 501718 Comp Exp-Restricted Stk 501719 Comp Exp-Restricted Stk 501719 Comp Exp-Restricted Stk 16 Comp Exp-Restricted Stk 501719 Comp Exp-Restricted Stk 16 Comp Exp-Restricted Stk 16 Comp Exp-Restricted Stk 16 Comp Exp-Restricted Stk 16 Comp Exp-Restricted Stk	P08 Labor P09 Furchased Water F10.00 Furchased Water 11 Purchased Water-Outside 510110 Purch Water AW12 AW12 Purch Water AW12	P09 Purchased Water P10 Fuch & Power S15100 Purch Power 13 Purch Power P 14 Purch Power TD 14 Purch Power TD 14 Purch Power POWS 11 Purch Power Pood 85	P10 Fuel & Power Fil Chemicals 518000 Chemicals WT 13000 Chemicals WT 518001 Chemicals Garbon AWSI

83410 GL012AIAGF 0001R			American Wat Kentucky-Ameri Total Cor Analysis of J For the Perior	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAR) Analysis of Income Wonth & YTD For the Period Ending 12/31/2009	7 2 11D 003				3 01/14/10 09:37:30
Description	December Actual	December Flan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Flan	Yr to date December Variance	Xr to date December Prior Year	Annual Forecast
Chemicals Carbon AWSI	7,423	***************************************	7,423	10,447	101,168		107,168	127,275	
P11 Chemicals	148,982	194,779	45,797CR	138,297	2,234,754	2,665,298	430,544CR	1,749,092	2,665,238
PIZ Waste Disposal 511100 Waste Disposal Exp WT 13 Waste Disposal Exp WT	14,459	14,993	534CR	16,201	180,132	196,614	16,482CR	177,439	196,614
o Amort Waste Disp Exp Amort Waste Disp Exp	7,693	10,000	2,307CR		53,850	100,000	46,150CR	92,813	100,000
ric Waste Disposal	22,152	24,993	2,841CR	16,201	233,982	296,614	62, 632CR	270,252	296,614
P13 Management Fees-Corporate 534600 Mmgt Fees-Corporate	4			***	î	100	40041		CDV 964 F
16 Mngt Fees-Corporate 514601 Mngt Fees-External Affairs/Con 12 Mnst Describeration 18f51rs/	73.970	147,540	137,400CK	101, 134	321.684	707/00//7	321.684	770	47
Nmgt Fees-Finance Mmgt Fees-Finance	60,361		60,361		1,021,786	٠	1,021,786		
534603 Mmgt Fees-Kuman Resources 16	38,881		38,881		327,878		327,878		
4 Mmgt Fees-Legal Mmgt Fees-Legal		,	29,159		331,619		331,619		
534605 Mmgt Fees-Operations Svcs 16 Mmgt Fees-Operations Svcs			29,443		304,767		304,767		
6 Mmgt Fees-Property Mmgt Fees-Property	46,472		46,472		419,097		419,097		
7 Mmgt Fees-Business Development Mmgt Fees-Business Developm	15,298		15,298		200,428		200,428		
8 Mmgt Fees-Bus Transformation Mmgt Fees-Bus Transformatio	127CR		127CR		. 16		16		
9 Mmgt Fees-Audit Mmgt Fees-Audit	7,927		7,927		60,213		60,213		
534610 Mmgt Fees-Regulatory 16 Mmgt Fees-Regulatory	1,852	•	1,852		23,766		23,766		
i Mugt Fess-Inv Relations Mmgt Fess-Inv Relations	2,067		2,067		19,363		19,363		
SSC-Shrd Bus Srv Fees SSC-Shrd Bus Srv Fees	51,546	52,900	1,354CR	55,558	592,479	586, 680	5,799	653,956	586,680
15 Mingt Fees Ban Change-Coxp Mingt Fees Ban Change-Coxp								32,489	
CSC-Shrd Bus Srv Fees	177,218	154,546	22,572	135,420	1,733,766	1,827,101	93,335CR	1,741,195	1,827,101
INS-Shid Bus Sry Fees	209,389	117,515	91,874	167,034	1,460,342	1,218,809	241,533	1,315,482	1,218,809
534645 Frodure-Band Bus Srv Wees 16 Procure-Shid Bus Srv Wees 824660 Mmrt Wees D19880-Corn	7,944	5,704	2,240	5,989	91,893	64,822	27,071	83,434	64,822
Migt Feed #13880-Corp								328,641	
Lab-Sard bus Srv Fees Lab-Sard bus Srv Fees	13,617	15,114	1,497CR	16,764	193,954	188,549	5,405	197,794	188,549
16 BSC-SMT BUS SIV Fees	4,426	4,221	205	3,414	47,317	45,811	1,506	40,154	45,811
534/00 Mmgt Fees-Aegion 16 Mmgt Fees-Aegion		164,268	164,268CR	187,679		1,880,978	1,880,978CR	1,978,379	1,880,978
Mandy Fees Regulated Operation of Mandy Fees Ban Change-Region Mark Fees Ban Change-Region	82,091		62,091		943,866		943,866	111,6	
534750 Mmyt Fees Fl3880-Region 16 Mmgt Fees Fl3880-Region			•					5,449	
Pl3 Management Fees-Corporate	811,674	661,908	149,766	672,990	8,147,527	7,598,202	549,325	7,930,917	7,598,202
P14 Group Insurance 504100 droup Insurance 001 Group Insurance - Cap Credi 16 Group Ins Oper AG	16,732CR 126,397	110,083	16,732CR 16,314	23,134CR 112,826	254,836CR 1,428,506	1,320,996	254,836CK 107,510	337,705CR	1,320,996
505100 PBOP 001 - PBOP Cap Credits 16 PBOP Oper AG	13,191CR 100,637	47,000	13,191CR 53,637	37,162CR 62,198	207,131CR 1,207,344	564,000	. 207,131CR 643,344	168,645CR 746,373	564,000
Fl4 Group Insurance	197,111	157,083	40,028	114,728	2,173,883	1,884,996	288,887	1,682,452	1,884,996
File Pensions 506100 Pension 001 Pension - Cap Credits 16 Pension Oper AG	18,282CR 139,477	50,479	18,282CR 88,998	40,197CR 67,034	287,071CR 1,673,395	605,748	287,071CR 1,067,647	181,758CR 804,408	605,748
P15 Pensions	121,195	50,479	70,716	26,837	1,386,324	605,748	780,576	622, 650	605,748

B3410 GLO12ALAGP 0001R			American Wat Kentucky-Amer Total Con Analysis of I	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAR) Analysis of informe Worth & XYD For the Period Ending 12/31/2009	69				01/14/10 09:37130
	December	December Plan	December Variance	December Prior Year	to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Folecast
Description 00012 Kentucky-American Water Co.	1	; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;							
pic Regulatory Expense 466100 Req Comm Anort Rate Case	7	5	5.221CR	12,443	230,421	269,069	3B,648CR	208,297	269,069
16 Reg Comm Amort Rate Case 465200 Reg Comm Amort Depr Study	24, 146	000	446	1,022	14,200	10,236	3,964	12,448	10,236
16 Reg Comm Amort Depr Study 216 Regulatory Expense	25,445	30,220	. 4,775CE	13,465	244,621	279,305	34,684CR	220,745	279,305
P17 IN Other Than Group 557000 Insurance General Liab	1	C 00	9.51908	. 40,399	306,836	526,440	219,604CR	237,500	526,440
16 Ins Gen Liab Oper AG 55800 Insurance Workman's Comp 600 Insurance Workman's Comp	2,167CR		2,167CR	3,012CR	32,811CR 176,334	152,160	32,811CR . 24,174	42,105CR 178,819	152,160
16 Ins Work Comp AG	14,699	12,680	610,7	10,026	160,021	40,416	119,605	115,933	40,416
16 Ins Other Oper AG	13,348	59.618	313	62,315	610,380	719,016	108, 636CR	741,004	719,016
P18 Customer Accounting 520100 Material and Supplies			-		25		25	. 68	
15 M & B Oper CA 570100 Uncollectible Accounts 15 Uncollectible Accounts	75,849 75,010CR	47,877	28,972 75,010CR	25,889 9,217CR	526,282 80,379CR	567,444	41,162CR 80,379CR	383,	567,444
16 UNCOLLECTIVE ACCES IN 5 575000 Misc Oper CA	2 201018		2,291CR	502CR	820		820	676	;
15 Misd Oper CA 575100 Beak Service Charges CA	18.352	17,317	1,035	17,873	206,955	207,804	849CR	н	207,804
15 Bank Service Charges Ch 575200 Collection Agendies Ch	6.692	3,583	3,109	3,355	69,804	42,996	26,808	26,345	42,996
. 15 Collection Agencies CA 575420 Forms CA	13,152	111,61	5,959CR	18,485	202,772	229,332	26,560CR	ř	229,332
15 578620 Office & admin Supplies Ch	1,050	525	525	1,102	2,546	6,300	3,654CR		מים מים
gatrddne utwr	48.152	46,933	1,219	48,426	581,753	563,054	16,699	an	563,054
15 rosessy cr. 575740 Telephone CA 15 rosessy seminary CA	11,142	000'6	2,142	6,965	106,302	108,000	1,698CR	84,430	000
115 12 Trash Removal Ca	,		ŭ		131		131	372	
15 Uniforms CA Pls Customer Accounting	65	144,346	46,133CR	112,376	1,617,111	1,724,930	107,819CR	1,536,013	1,724,930
Ple Rents				500	7,682	3,780	3,902	4,705	3,780
14 Rents-Real Prop Oper TD 14400 Rents-Equipment Oper TD 141400 Rents-Equipment Oper TD 141400 Rents-R	956 6	SIE	e c		2,438	52,968	2,438 31,399CR	2,154	52,968
16 Rents-Equipment Oper AG P19 Rents	3,060	4,729	1,66908	t t t	31,689	56,748	25,059CR	34,904	56,748
P20 General Office Exp Esono Material and Bupplios		c c	177 F	14,111	995'09	48,286	12,280	59,323	48,286
16 M & B Oper AG 575002 Misc General Office		27.802	566	551	9,405	2,134.	7,271	2,950	2,134
16 Misc General Office 575100 Bank Service Charges Ad	690 T	n t			Ħ		н		. :
16 Bank Service Charges AG 575260 Credit Line Fees		in O	2CR	35	575	9009	25CR		o :
16 Credit Line Fees 575261 Credit Line Fees AW46	Ţ.	7.267	5,217	8,266	79,023	87,204	B, 181CR		87,204
AW46 Credit Line rees AW4b 575280 Dues/Membership Deduct		170	4,445	2,523	34,015	25,385	8,530	19,585	25,385
16 Dues/Membership Deuter 575320 Bledtricky Ad		4,200	247CR	3 5,147	50,944	40,154	10,790		#GT 40#
16 BICCLIACLY AS 575340 Empl Exp AG-P/R JE Empl Exp AG-P/R JE		0	2.633	5,821CR	386	79,938	386 38,285CR	222 TR 74,607	79,938
16 Employee Expenses AG s75342 Empl Exp Conf/Registration AG	คิ	14. A	210	3,525	11,162	26,972	15,8100%	11,551	26, 972
16 Empl Exp Conf/Registration 575350 Meals Deduct-P/R JE	710	10. 10. 10. 10. 10. 10. 10. 10. 10. 10.	3,217CR		13,720	28,265	14,545CR	JR 19,074	28,265
16 575351 Meals Non Deduct									

63410 GLOIZALAGP 0001R			American Warentucky-American Con Total Co	American Water Works Company Kentucky-American Water-Co 12 Total Company (1969AP) Amalysis of Income Month & YED For the Period Ending 12/31/2009	Q				5 01/14/10 09:37:30
-	December	December	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date Dedember Frior Year	Annual Forecast
Description	Actual	169.8	875CR	2,053	14,140	25,866	11,726CR	19,920	25,866
eala a AG	40.44	900	30003	514	3,437	006	2,537	3,742	006
16 Forms AG 575480 Heat - Oil/Gas AG	1.435	1,199	335	3,657	17,371	15,466	905	19,147	16,465
16 Heat - Oil/Gas AG 575500 Janitorial AG	1 1 1	008 6	2.358	4,485	56,738	45,600	11,138	38,450	45,600
16 Janitorial AG 575620 Office & Admin Supplies AG	6, 158	000 'S	1,308	2,297CR	31,252	30,756	496	22,379	30,756
16 Office & Admin Supplies Ad 575660 Postage AG	D ()	, s	1.410	82	7,238	600	6,638	5,836	009
16 Postage AG 575670 Relocation Expenses	1,450	n n	11,370CR	•	٠	10,000	10,000CR	80,357	10,000
16 Relocation Expenses 575740 Telephone AG	11,370CK	1. c i:	126	3.024	29,775	. 32,049	2,274CR	35,468	32,049
16 Telephone AG 575741 Cell Phone AG	2,711	2, 1, 1, 10 cm	993CR	11,192	65,762	85,140	19,378CR	115,792	85,140
16 Cell Phone AG 575780 Trash Removal AG	603	190 m	304	321	2,482	3,660	1,178CR	1,138	3,660
16 Trash Removel Ad 575830 Ntr & Waste Wir Exp AG				4. 0.	1,950	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	036,4	14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
To General Office Exp	49,060	45,001	4,059	53,481	531, 595	589,975	58,380CR.	646,272	589,975
P21 Miscellaneous 504500 Other Weifare Expense	40		. 40			26 200	40 15,532CR	22,060	26,700
15 Other Molf Oper AG Rodel Other Advantage Ad	1,094	700	400	120ck	7.245	16,450	9,205CR	18,762	16,450
16 16 16 16 16 16 16 16 16 16 16 16 16 1	1,481	2,550	1,06903	1, 54, 5 1, 4, 5 1, 4, 5	5,832	6,300	468CR	6,223	9,300
16 Employee Physical Exam AG 504640 Safety Incentive	3,808 te	000			2,254	6,000	3,746CR	5,658	6,000
16 Safety Indentive 504660 Tuition Ald AG	0	1.200	3,764	617	29,502	26,400	3,102	26,319	26,400
16 Tuition Aid AG 504670 Training AG	H CO IV	1.000	242CR	166	4,642	43,900	39,258CR	6,322	43,900
16 Training Ad 507100 401k Oper Ad	7.322	10,036	2,714CR	8,901	108,911	110,301	1,390CR	100,610	110,301
16 401K Uper AG 508101 DCP	10.048	008'6	748	7,941	97,813	109,800	11,987CR	79,125	109,800
16 DOP OPER AU 508102 Retiree Med Reimb	792CR	009	1,392CR		8,261	6,600	1,661	10,260	6,600
508200 ESPP Oper AC	482		482	987	5,448		6,448		
16 ABY OF A FOLL AS 120100 M & B OPER P P 12 M & B OPER P 13 M & B OPER PT 13 M & B OPER WT	4,1	250 1,590	250CR 1,152 3,875CR	2, 430 1, 555 1, 551	978, 29,205 84,450	3,000 20,080 130,500	2,022CR 9,125 46,050CR	2,294 25,663 93,448	3,000 20,080 130,500
14 M & 3 Oper TD 532000 Contract For-Accounting		6,206	6,206CR		59,667	74,472	. 14,805CR	79,443	74,472
16 COREL SVC-ACCES OFFER AS 52100 CORER SVC-AUGHT FRes OPER AG 10 CORER SVC-AUGHT FRES OPER A	9,145		9,145		54,128		54,128	:	
53300 Contract Svd-Legal		6,550	. 5,575CR	7,723	166,370	78,600	87,770		000 000
535000 Contract Svc-Other 13 Contr Svc-Other Oper WT 14 Contr Svc-Other Oper TB 15 Contr Svc-Other Oper CA	14,286	20,950 7,120 13,689	6,664CR 485CR 873CR	20,019 12,403 3 27,737 9,266	250,521 132,918 206,381 151,854	330,050 B6,940 164,268 175,000	79,529CR . 45,978 . 42,113 . 23,146CR	133,838 133,808 167,513 143,976	164,940 164,268 175,000
16 Contr Svc-Other Oper Ad 535001 Contr Svc-Temp Employer WT		791 (#T	1,850		266'6		566 6	2,276	
13 CONTY SYC-Tent and Oper To 14 Contr Syc-Tent Employer To 15 Contr Syc-Tent Employer CA			1,847		43,093		43,093	1,358	
16 Contr Svc-Temp Empl Oper Ac 536000 Contr Svc-Lab Testing Oper WT		160	60CR	R 2,733	14,517	9,920	4,597	24,862	9,920
13 Contr Svc-Lab Testing Oper 550000 Trans - Cap Credits	4		4,154C	R 32,474CR		ند	100,029CR	1-3	
001 Trans Oper NT 13 Trans Oper NT 14 Trans Oper TD		80,000	6 500 74,583CR	1,100 R 9,118	7,543 59,844	000'096	7,543 900,156CR	10,013 82,862 98	360,000
TI TÓC	764CR		764CR	453	22,580		22,580	23,992	
11 Annual Oper Ad Lease Fuel 15 Trans Oper Ad Lease Fuel 15 Trans Oper Ad Lease Fuel	21,		21,645	14,971	245,158		245,158	374,111	
560003 Trans Oper AG Lease Maint Trans Oper AG Lease Maint		100	4,976	19,987	202,436	1,200	201,236	241,411	00811
A Company of the Comp									

10 12alage 1.8			American Wa Kentucky-Ame Total Co Analysis of For the Perio	American Water Works Company Kentucky-American Water-Co 12 Total Company (1950AaP) Analysis of Income Month & YTD For the Period Ending 12/31/2009	60	`			6 01/14/10 09:37:30	
Description	December Actual	December Plan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	rr to date December Variance	Yr to date December Prior Year	Annual Forecast	
12 Kentucky-American Mater Co.	# # # # # # # # # # # # # # # # # # #		1 1 1 2 5 5 6 6 6 6 6 6 6 6	; } } ; } ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;						
21 Miscellaneous 556000 Insurance Vehicle 16 Ins Vehicle Oper AG	3, 199	3,062	137	3,062	38,394	37,440	954	34,028	37,440	-
168010 Water Res Conservation	860,6	6,490	2,608	136,8	143,696	160,632	16,936CR	133,927	160,632	
575000 Misc Oper 88		្ត ភូមិ ភូមិ	355CR		1,096	4,260	3,164CR	T98	4,250	
12 Misc Oper P	269CR 3,759	4,750	269CR 991CR	7,070	81	57,000	11,286CR	221	27,000	
14 Misc Oper TD 16 Misc Oper AG	9,152	9,035. 81,797	117 . 77,855CR	8,572 11,111CR	118,199	129,362	9,779 58,346	58,945	108,420	
b/sull misc oper may as consol. 16 Misc Oper Exp AG Consol.					110		110	1.7		
office mayerthems 16 Adverthems 1710 by the second contents and wenders	1,998	212	1,786	10,212	32,764	22,603	10,161	29,388	22,603	
1912) D.	1,314	3,183	1,86903	1,044	16,175	54, 635	38,461CR	15,235	54,636	
16 Charitable Contrib Deduct 575220 Community Relations					o		20			
Terror Community Relations	200CR	2,425	2,625CR	2,962	44,925	47,873	2,948CR	74,358	47,873	
3/24% CO Duce/Membership Deduct 16 Obses/Membership Deduct	1,518	1,750	232CR	1,469	19,748	21,905	2,157CR	20,794	21,905	
10 Dues Deduct ANNA 10 Dues Deduct ANNA	61.5	787	172CR	584	7,378	9,444	2,066CR	7,010	9,444	
115.23 CO Dues Deduct NAWC	3,142		3,142		35,564	27,500	8,064	26,330	27,500	
5/52/0 Directors Fees	1,500		1,500	1,500	18,000	18,000		19,500	18,000	
16 Discounts Available	2,919CR	1,000CR	1,91908	2,299CR	22,259CR	12,000CR	10,259CR	15,59502	12,000CR	
5/52/6 Discounts Lost Discounts Lost	•	167	167CR		£	2,004	2,008CR		2,004	
2)3520 mrectricity WT . 13 Electricity WT . 14 Electricity TD	391,	1,050	422CR 773	1,139	8,628	10,083	1,455CR 7,000	8,350 19,422	10,083	
575480 Heat - Oil/Gas TD 14 Heat - Oil/Gas TD	1,866	8,634	6,768CR	5,522	27,216	52,268	25,052CR	32,741	52,268	
5/5490 injuries and Damages 16 Injuries and Damages		1,000	1,000CR	547	13,323CR	12,000	25,323CR	3,54908	12,000	
2,0500 Usuitorial WT 14 Janitorial TD	703	3,900	2,122CR	2,000 1,136	10,566	33,900	6,763CR 36,234CR	15,676	33,900	
575545 Leb Supplies WT	8,025	8,856	831CR	5,793	95, 838	97,679	1,841CR	81,847	97,679	
575560 Lobbying Expenses 16 Lobbying Expenses					8,040		0,040			
S/SSLV MELBEL TANBACKLOMEL COELS 16 Nerger Transactional Costs FYEO OFFice & Damin Surnites WT					25		25			
13 Office & Admin Supplies WI 14 Office & Admin Supplies ID	1,004	1,740	273	462	8,419	8,847	428CR 8,925	9,945	8,847 20,880	
575625 Overnight Shipping WT 13 Overnight Shipping WT	23	200	118CR		771	2,400	1,629CR	980	2,400	
14 Overnight Shipping to Overnight Shipping AG	529.	1,429	900CR	864	15,527	17,148	1,621CR	18,185	17,148	
5/30to Femaltics Northwester 16 Penaltics Northwester 15-75 Northwester 17-75					4,781CR		4,781CR			
575711 Add'l Security Costs AG					•			er er		
16 Add'l Security Costs AG 575715 Boftware Licenses & Support	13,906	12,000	1,906	14, 124	173,807	144,000	29,807	138,833	144,000	
16 Software Licenses & Support 575740 Telephone TD	1,326	4, 500	3,274CR	2,864	25, 580	55,200	29, 5200K	, euc., v.	55,200	
14 Telephone ID 575741 Cell Phone WT	334		334	19	167		767	207		
13 Cell Phone WT	151	431. 75	280CR 1,326	448 340CR	3,131	5,097 900	1,966CR 8,948	4,135 15,680	5,097	
1 Trash Removal 58	545	755	210CR 332CR	1,729	11,189	10,125	1,064 2,936CR	13,637	10,125	
575790 Trustee Fees AG 16 Trustee Fees AG	667		667		6,546		6,546	3,233		
5/5820 Uniforms WT 13 Uniforms WT 14 Uniforms TD 575830 WHY WARFEW WHY EXP SS	1,338	685 1,500	653	974	8,763 21,289	9,220	457CR 3,289	6,424	9,220 18,000	
מומסת זורד א זומטרפייונד ביינל אנה										

83410 GL012AIAC 0001R

83410 GLO12ALAGE CCOLR			American Wat Kentucky-Amer Total Co Analysis of : For the Ferio	American Water Work, Company Rentucky-American Water-Co 12 Total Company (1963A.P) Analysis of Income Month & WTD For the Period Budding 12/31/2009	а. О				01/14/10 09:37:30
Description	December Actual	December Plan	December Variance		Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Yr to date December Prior Year	Annual Forecast
TI WITH A WASHEST BY BE EXPERTED TO THE WASHINGTON TO THE WASHINGT	3,681	2,300	1 1 2 8 8 7 T	937	30,454	27,600	2,854	17,681	27,600
ofessa reard undistributed	1,107	200	505	4,777CR	794	2,400	1, 606CR	1,850	2,400
P21 Miscellaneous	201,493	353,265	151,772CR	206,016	3,141,402	3,689,631	528,229CR	2,861,039	3,669,631
P25 Maintenance Expense 620000 Material and Supplles									;
21 Mat and Sup Maint SS 23 Mat and Sup Maint WT 24 Mat and Sup Maint WT	50,797 22,385 21,343	14,750 5,000	36,047	9,267	216,512	137,000	35,012	256,852 106,795 242,460	181,500 137,000 218,100
24 Mat and Sup Maint AG	2,486		847CR	2,179	26,116	39,996	13,88008	25,092	39, 996
535000 CONT. SVC-Other Maint AG 26 CONT. SVC-Other Maint AG 67500 Mich SR	1,591	1,314	277	2,310	30,649	22,466	8,183	44,311	22,466
21 Misc Maint 88 23 Misc Maint Wr	3,545	7,100	3,5550%	5,517	143	85,200	143 66, 243CR	70,656	85,200
	1,772	2,750	978CR	6,124	27,002	33,000	5,998CR	25,085	33,000
2420 Misc Maint TD Mains 26 Misc Maint Ad	10,273	6,475	3,798	8,069	223 82,156	77,700	223 4,456	86,231	77,700
675050 Amort Del Maint WT 33 Amort Del Maint WT 24 Amort Def Maint TD	11,952	14,167	2,215CR 12,565	13,174	147,771	172,909	25,138CR 114,914	181,597	172,909
675110 Maint Exp ARO/Net Neg Sal AG 26 Maint Exp ARO/Net Neg Sal A	129,784	129,592	192	123,554	1,520,860	1,509,170	11,690	1,419,846	1,509,170
675650 Paving/Backfill TD 24 Paving/Backfill TD	20,502	11,000	9,502	26,747	190,992	246,500	55, 508CR	106,202	246,500
P25 Maintenance Expense	289,616	214,127	75,489	247,240	2,769,955	2,732,193	37,762	2,683,649	2,732,193
P27 Depredation 680110 Depr Exp-General	:	,	;						,
Depr Exp-General 680120 Depr Exp-Amort CIAC Tax	623,452	616,855	6,597	593,827	7,294,824	7,033,786	261,038	6,889,556	7,033,786
Depr Exp-Amort CIAC Yax 680125 Depr Exp-Amort CIAC Non Yax	23,559CR		23,559CR	23,041CR	280,192CR		280,192CR	265, 063CR	
Depr Exp-Amort CIAC Non Tax	94, B14CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	94,814CR	90,807CR	1,116,724CR		1,116,72408	753,846CR	
P27 Depreciation	505,079	616,855	111,776CR	479,979	5,897,908	7,033,786	1,135,878CR	5,870,647	7,033,786
P28 Amortization of UPAA 680360 Amortization of UPAA Amortization of UPAA	1,801	1,801	٠	1,814	20,661	. 21,612	951CR	22,668	. 21,612
680540 Amort-Reg Asset AFUDC	6,332	6,000	332	5,946	75,985	72,000	3,985	70,370	72,000
680600 Amort-Prop Losses Amort-Prop Losses	34,349	36,016	1,667CR	34,349	412,188	432,192	20,004CR	412,188	432,192
580620 ANOIL-REY ASSEC	575	575		575	6,900	6,900		6,900	6,900
P28 Amortization	43,057	44,392	1,335CR	42,684	515,734	532,704	16,970CR	512,126	532,704
P29 General Taxes 685100 Utility Reg Assessment Fee Utility Reg Assessment Fee	101,7	660,6	1,338CR	7,050	809,88	108,468	19,960CR	94,107	108,468
685200 Property Taxes Property Taxes	229,073	246,946	. 17,873CR	223,368	2,789,817	2,963,352	173, 535CR	2,576,598	2,963,352
685320 FUIA	28		. 28	2,090	4,729		4,729	6,911	
CODSED FICH	44,844	47,192	2,348CR	48,247	494,649	523,498	28,849CR	499,510	523,498
SUTA 685430 Other Taxes and Litchises	8 4		48	2,447	10,944		10,944	9,226	
Other Taxes and Licenses 685440 Gross Receipts Tax			;		!	3,200	3,200CR	431	3,200
Gross Receipts Tax	0.40,70		57,549		5 1 C 5 C 5 C 5 C 5 C 5 C 5 C 5 C 5 C 5		V40,10		
FZ9 General Taxes	のまな」ののの	303,177	30, 056	202,202	00T 10## 10	9192019	1341346H	20110110	מדה לסמה לה
P30 State Income Taxes 690210 SIT-Current SIT-Current	114,185	66,242	47,943	98,060	659, 192	785,867	126, 675CR	608,253	785,867
690220 SIT-FILOR Year Adj SIT-FILOR Year Adj 002 SIT-FIYK Adj Over Acor	546,269		546,269	136,304CR	19,662CR		19,662CR	136,304CR	
690720 Def SIT-Pr Yr Adj Def SIT-Pr Yr Adj 002 Def SIT-Pr Adj Liab	492,087CR		492,087CR	127,019	114,234		114,234	127,019	

1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	83410 GJOJJRAJASP 000JR			American Wa Kentucky-Amer Total Co Analysis of For the Perio	American Mater Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Analysis of Income Month & YTD For the Period Ending 12/31/2009	C				8 01/74/10 02:37:30
1,50,507 1,50,507	Description	December Actual	December Plan	December Variance	December Prior Year	to Date December Actual	Yr to date December Flan	xr to date December Variance	Yr to date December Prior Year	Annual Forecast
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	00012 Kentucky-American Water Co.	47	1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				٠		
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	P30 State Income Taxes 690730 Def SIT-Reg Asset 101. Def SIT-Reg Asset 002. Def SIT-Reg Inab	5,627 5,247CR		5,627 5,247CR	5,166 5,247¢	67,523 62,958CR		67, 523 62,958CR	61,994 88,432CR・	
140,117 28,455 10,622 20,102 1,106,100 1,1	690750 Def SIT-Other 002 Def SIT-Other Liab	19,630CŘ	6,747CR	12,8830R	48,075CR	428,074	33,664	394,410	312,775	33,664
1,128, 1873	P30 State Income Taxes	149,117	59,495	89,622	28,619	1,186,403	819,531	366,872	885,305	819,531
1,1216,176 1,226,178 1,226,138 1,415,138 1,4	P31 Federal Indome Taxes 690110 FIT-Current FIT-Curren	564,670	268,789	295,881	485,388	1,698,940	3,190,303	1,491,363CR	3,318,540	3,190,303
1,126,376 1,126,176 1,126,176 1,126,136 1,12	690120 FIT-FILOT KERI AGJ FIT-Prior Year Adj 002 FIT-Prir Adj Over Accr	1,299,387CR		1,299,387CR	276,119CR	4,437,515CR		4,437,515CR	276, 119CR	
12,280	DOE FIT-PY XF Adj	1,218,378		1,218,378	274,751	4,226,130		4,226,130	274,751	
1,726,520 1,726,500 1,726,200 1,72	69630 Def FIT-Reg Asset/Liab 001 Def FIT-Reg Asset 002 Def FIT-Reg Liab	30,852 12,288CR		30,852 12,288CR	28,326 12,288CR	370,225 147,453CR		370,225 147,453CR	339,910 147,453CR	
1,000,000 1,00	690650 Def FIT-Other 002 Def FIT-Other Liab	46,193CR	175,860	222,053CR	278,139CR	4,262,897	2,809,078	1,453,819	1,735,620	2,809,078
5.90ACM 6.30BCM 70,46BCM 70,46BCM<	695220 ITC Restored - 3% ITC Restored - 3%	638CR		638CR	63 8 CR	7,652CR		7,652CR	7,652CR	
5,003.00 4,246,966 424,778 4,268 5,580,477 5,580,477 5,134,184 25,580,482 70,860.00 15,580,427 5,134,184 25,134,084 70,860.00 15,840.00 5,440.00 5,440.00 5,440.00 5,440.00 5,440.00 5,440.00 5,440.00 5,440.00 10,130,400 1,130,1300 2,130,1307 2,130,1307 468,7600 1,130,6000 5,440.00 5,440.00 5,440.00 5,440.00 1,130,6000 5,440.00 1,130,6000 5,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,440.00 1,130,6000 2,410.00 2,410.00 2,410.00 2,410.00 2,410.00 2,410.00 2,410.00 2,410.00 2,410.00 2,410.00 2,410.00 2,410.00 2,410.00	695230 ITC Restored - 4% ITC Restored - 4%	SSSCR		SZSCR	525CR	6,305CR		6,305CR	6,305CR	
196,974 14,588 214,379 14,588 214,883 5,888,427 5,914,964 26,157CR 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 5,160,482 6,160	695240 ITC Restored ~ 10% ITC Restored - 10%	5,903CR	10,271CR	4,368	5,903GR	70,840CR	84,797CR	13,957	70,840CR	84,797CR
196,971CR 204,553CR 5,582 228,985CR 3,306,357CR 2,837,597CR 468,760CR 1,339,692CR 1,309,692CR 3,306,357CR 2,837,597CR 468,760CR 1,329,692CR 1,329,692CR 1,326,395CR 3,306,395CR 3,306,397CR 2,837,597CR 468,760CR 1,329,692CR 1,329,692CR 1,320,49CR 1,320,69CCR 1,320,641CR 1,329,602CR 1,320,641CR 1,329,692CR 1,320,49CR 1,320,641CR 1,329,692CR 1,320,49CR 1	P31 Federal Income Taxes	448,966	434,378	14,588	214,853	5,888,427	5,914,584	26,157CR	5,160,452	5,914,584
199,97LCR 204,553CR 5,582 228,985CR 3,306,337CR 2,837,597CR 468,760CR 1,329,602CR 139,97LCR 204,553CR 17,209CR 13,102 228,985CR 3,306,337CR 2,837,597CR 468,760CR 1,329,602CR 17,209CR 17,209CR 13,102 122,134 122,134 122,931 230,641CR 30,589 30,589 13,102 122,134 122,134 122,134 122,134 16,524 16,524 6,188CR 44,112 50,330 57,300CR 16,524 6,60CR 35CR 44,123 76B 76BCR 425CR 444,725 1,379 43,346 4,109 144,473 171,413 26,94CR 155,135 100 4,872 4,872 4,372 4,109 144,473 171,413 26,94CR 113,25 100 4,872 4,872 4,872 4,872 4,872 4,872 4,872 100 4,872 4,872 4,872 4,872 4,872 4,872<	P39 Interest Income 710400 Int Inc-Outside Int Inc-Outside			-	2 2 3 1 1 1 1				5, 843CR	; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;
196,971CR 204,553CR 5,562 226,585CR 3,306,357CR 2,837,597CR 466,76CCR 1,329,602CR 1,320,589 13,102 12,134 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,231 12,134 12,232 12,231 12,134 12,232 12,2	P39 Interest Income								5,843CR	
196,971CR 204,553CR 5,562 226,985CR 3,306,357CR 2,837,597CR 468,760CR 1,329,602CR 1,209CR 17,209CR 17,209CR 13,102 122,134 122	130		204,553CR	20 m (10 c c c c c c c c c c c c c c c c c c	22B,985CR	3,306,357CR	2,837,597CR	468,760CR	1,329,602CR	2,837,597CR
17,209CR 17,209CR 18,705CR 210,554CR 210,554CR 220,54CR 220,64LCR 230,64LCR 230,64LCR 230,64LCR 230,64LCR 230,569 13,102 122,134 132,134 133,134 133,134 133,134 134,1	P40 AFUDC Equity	•	204,553CR	. 5,582	228,985CR	3,306,357CK	2,837,597CR	468,760CR	1,329,602CR	2,837,597CR
3,144 565CR 44,112 122,194 122,194 122,521 3,144 565CR 44,112 61,186 120,194 120,230 3,144 565CR 44,112 61,180 57,190CR 3,5CR 64 64CR 768 768 768 768 768 768 768 768 768 768	715111 M&J Revenues-Outside M&J Revenues-Outside	17,209CR		17,209CR	18,705CR	218, 554CR		218,554CR	230,641CR	
35CR 44,112 50,530 16,524 16,624 6,169CR 52,248CR 52,248CR 52,246CR 57,00CR 35CR 64 64CR 35CR 425CR 768 768CR 425CR 44,109 144,473 1171,413 26,84CCR 165,135 11,235 11	716121 MEJ EXPENSES-OUTSIDE 71610 MET WYDDERS-OUTSIDE 71610 MET WYDDERSES-OUTSIDE	36,589		30,589	13,102	122,194		122,194	122,921	
16,524 16,524 6,168CR 52,248CR 52,248CR 52,248CR 52,248CR 57,20CR 35CR 64 64CR 35CR 425CR 768 768CR 425CR 35CR 64CR 35CR 425CR 768 1,193CR 425CR 44,725 1,379 43,346 4,109 144,473 171,413 26,94CCR 165,135 112,235 46,872 4,872 4,872 44,872 46,532 7,500 39,032 39,33 55CR 64CR 64CR 64CR 65CR 1,193CR 65CR 11,235 5CR 64CR 64CR 164,473 171,413 26,94CCR 165,135 111,235 5CR 64CR 65CR 11,235 114,235 5CR 65CR 65CR 11,235 5CR 65CR 65CR 11,235 5CR 65CR 65CR 11,235 5CR 65CR 65CR 65CR 11,235 5CR 65CR 65CR 65CR 11,235 5CR 65CR 65CR 65CR 65CR 65CR 65CR 65CR 5CR 65CR	NET EXPENSES INSIDE	3,144		3,144	565CR	44,112	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	44,112	50,530	
35CR 425CR 425CR 425CR 768 T68CR 425CR 425CR 768 T68CR 425CR 768 T68CR 425CR 768 T,133CR 425CR 1,133CR 425CR 768 T,133CR 425CR 1,133CR 425CR 768 T,133CR 768 T,132CR 768 T,132CR 775CR 775	P42 M&J Miso Income	16,524		16,524	6,168CR	52,248CR		52,248CR	57,190CR	
64 64CR 64CR 76B 76B 76B 76B 76B 1,193CR 425CR 111,235 111,235 111,235 111,235 111,235 111,235 111,235 111,235 111,235 111,235 111,235 112,235 111,235 112,235 112,235 112,235 112,235 112,235 125,00 39,032 3933 40 940 1,953	F46 Misc Amortization 755100 Amort UPAA Amort UPAA	ээск		356	35CR	425CR		425CR	425CR	
tt of the state of	755200 Amort Pref Stock Exp Amort Pref Stock Exp		50	64CR		# # # # # # # # # # # # # # # # # # #	768	768CR	E	768
tions 44,725 1,379 43,346 4,109 144,473 171,413 26,940CR 165,135 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.2355 11.235555 11.23555 11.23555 11.23555 11.23555 11.23555 11.23555 11.235555 11.23555 11.23555 11.23555 11.23555 11.23555 11.23555 11.235555 11.235555 11.23555 11.23555 11.23555 11.23555 11.23555 11.235555 11.235555 11.23555 11.235555 11.235555 11.235555 11.235555 11.235555 11.235555 11.235555 11.235555 11.235555 11.235555 11.235555 11.235555 11.2355555 11.2355555 11.2355555 11.2355555 11.2355555 11.2355555 11.2355555 11.2355555 11.23555555 11.23555555 11.23555555 11.23555555 11.235555555 11.2355555555 11.2355555555555555555555555555555555555	P46 Misc Amortization	SECR	64	99CR	35CR	425CR	768	1,193CR	425CR	768
titions discrete 189,817 5,424 184,393 356,187 157,532 198,655 111,235 112 Suppose 8xposes 4,872 4,872 4,872 393 8xposes 4,872 4,872 3940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953 940 1,953	P48 Misc Other Deductions 760100 Domations Deduct Domations Deduct	44,725	1,379	43,346	4,109	144,473	171,413	26,940CR	165,135	171,413
Spides Exponses A,872 A,872 A,872 A,872 B,873 B,873	760200 Other Income Deductions Other Income Deductions	189,817	5,424	184,393		356,187	157,532	198,655	111,235	157,532
Aduct photocut product prodeduct prodeduct prodeduct 239,414 6,803 232,611 4,109 548,132 336,445 211,687 278,716	760400 Other Lobbying Expenses	4,872	٠.	4,872		46,532	7,500	39,032	393	7,500
239,414 6,803 232,611 4,109 548,132 336,445 211,687 278,716	760500 Non-Op Empl Exp Deduct Non-Op Empl Exp Deduct 760600 Non-Op Empl Exp Nondeduct Non-Op Empl Exp Nondeduct			*		940		0 ¥6	1,953	
PSO State Income Yaxes	P48 Misc Other Deductions	239,414	6,803	232, 611	4,109	548,132	336,445	211,687	278,716	336,445
	PSO State Income Taxes 78010 SIT-Other Inc & Ded Curr	-					-			

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Second 14,730	Description	December Actual	December Flan	December Variance	December Prior Year	Yr to Date December Actual	Yr to date December Plan	Yr to date December Variance	Xr to date December Prior Year	Annual Forecast
15,354GR 261GR 14,791GR 4,727GR 151,000GR 100,012GR 54,56GR 45,01GG	SIT-Other Inc & Ded Curr	15,354CR	S61CR	14,793CR	798CR	29, 728CR	27,757CR	1,97ice	8,699CR	27.757CR
126,13903 2,18608 62,10708 4,72708 150,0008 100,04108 54,5609 65,01008 100,04108 1	State	15,354CR	Selce	14,793CR	798CR	29,728CR	27,757CR	1.971CR	8.6990	and the second
136,1320	F51 Federal Income Taxes 790100 FIT-Oth Inc & Ded-curr FIT-Oth Inc & Ded-curr	84, 192CR	2,185CR	82,007CR	4,727CR	163,00602	108,041CR	54,965CR	45,061CR	108.041CR
136,837 136,837 136,837 136,837 136,939 1,521,899 1,	PS1 Federal Income Taxes	84,192CR	2,185CR	82,00708	4,727CR	163,006CR	108.04108	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	TATAL TATAL SALVAN	
11,763 12,701 11,765 11,765 11,765 11,765 11,765 12,004 1,177,795 11,705 11,705 11,705 11,705 1,705,705 1,70	P56 Interest on LTD 810100 Int LTD-Outside Reg	126,837		126,837	126,978	1,521		, a	77760 rg.	JUB, 041CR
Marcola Marc	olygo int Lib-inside AW46 AT LIB-inside AW46 860040 Div Dee PS-Out w/ mand	293,721	829,061	535,340CR	311,468	3,577,301	7,765,096	4,187,795CR	3,790,271	7,768,096
### ### ### ### ### ### ### ### ### ##	Div Ded PS-Out W/ mand	31,763		31,763	31,763	382,209		382,209	381,150	
### Section	P56 Interest on LTD	452,321	829,061	376,740CR	470,209	5,481,409	7,765,096	2,283,697CR	5,693,320	7.765.096
# 6 665 13,751 13,086CR 6657 7,985 117,262 109,277CR 8,551	P57 Amort Debt Exp 755201 Amort P8 Exp w/ mandatory Amort P8 Exp w/ mandatory 820100 Amort Debt nice a Exe	64	•	64	64	771		771	177	
10,508 13,719 9,779 6,657 96,474 96,474 80,218 10,508 10,508 10,722 12,032R 80,218 10,508 10	Amort Debt Disc & Exp 820110 Amort Debt Exp Inside	665	13,751	13,0860%	665	7,985	117,262	109,277CR	8,551	117,262
10,508 13,751 3,244GR 7,336 105,230 117,262 12,032GR 89,540 8,406 74,830 66,424GR 97,914 355,136 1,308,150 953,014GR 751,022 8,406 74,830 66,424GR 97,914 355,136 1,308,150 953,014GR 751,022 95,402GR 52,895GR 5,507GR 107,547GR 1,591,238G 65GGR 302,572GR 569,491GR 99,402GR 5,511 6,511 78,343 78,132 211 78,307 6,503,108 78,132 211 78,307 78,132 211 78,307 2,899,673 2,899,673 2,899,673 2,899,673 2,899,673 2,899,673 2,899,673 2,899,673 2,899,673 2,899,676 2,899,676 2,899,676 2,899,676 2,899,676 2,899,676 2,899,676 2,899,676 2,899,676 2,899,676 2,899,676 2,899,676 2,899,677 2,899,677 2,899,677 2,899,677 2,899,677 2,897,926GR 30,103,411 6,003,108 2,997,926GR 30,103,411 6,003,108 2,997,926GR 30,103,411 8,103,411 6,003,108 2,997,926GR 30,103,411 8,103,411 6,003,108 2,997,926GR 30,103,411 8,103,41 8,103,41 8,103,41 8,103,41 8,103,41 8,103,41 8,103,41 8,1	AW46 Amort DEXT Inside AW46	977.8		9,779	6,667	96,474		96,474	80,218	
8,406 74,830 66,424CR 97,914 355,136 1,208,150 955,014CR 751,822 8,405 74,830 66,424CR 97,914 355,136 1,308,150 955,014CR 761,822 8,405 8,920 6,920 3 8,920 6,920 3 8,920 6,920 3 8,920 3 8,920 6,920 3 8,920 761,822 8,920 762,822 8,920 762 8,	P57 Amort Debt Exp	10,508	13,751	3,243CR	7,396	105,230	117,262	12.032CR	89.540	
8,406 74,830 66,424CR 97,914 355,136 1,308,150 983,014CR 761,822 3	PSB Interest on Bank Debt 830100 Interest STD Inside AW46 Interest STD Inside	8,406	74,830	66,424CR	97,914	355,136	1,308,150	953, 014CR	761.822	40 E E
8,920 8,920 3 8,920 8,920 3 8,920 8,920 3 8,9	P58 Interest on Bank Debt	8,406	74,830	66,424CR	97,914	355,136	1,308,150	953,01408	761 822	
8,920 8,920 3 302,920 3 302,920 3 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 3 3 2,920 673 3 2,524,947 8,103,411 8,103,411 6,003,108 2,839,673 2,839,673 2,117,831 2,431,899	259 Other Interest Expense 840000 Other Interest Expense Other Interest Expense				•	9,920		026		187 1808 17
99,402CR 92,895CR 6,507CR 107,547CR 1,591,228CR 1,288,656CR 302,572CR 589,491CR 54,02CR 55,511 6,511 6,511 78,343 78,132 211 78,307 6,511 6,511 6,511 78,343 78,132 211 78,307 6,511 6,511 6,511 78,343 78,132 211 78,307 78,307 78,307 8,103,411 8,103,411 6,003,108 7,899,673 2,899,673 2,554,847 8,103,411 8,103,411 6,003,108 2,871,647 789,114CR 3,660,761 2,117,831 2,432,889CR 10,611,189CR 8,113,300 2,927,926CR 11	P59 Other Interest Exp	! ! !				8,920		8.920	7	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
B9,402CR 92,895CR 6,507CR 107,547CR 1,591,228CR 1,288,656CR 302,572CR 589,491CR 78,307 6,511 6,511 6,511 78,343 78,132 211 78,307 78,307 6,51 6,51 6,51 6,51 78,343 78,132 211 78,307 78,132 2,889,673 2,889,673 2,884,847 8,103,411 8,103,411 6,003,108 2,871,647 789,114CR 3,660,761 2,1127,831 2,413,889CR 10,611,189CR 8,110,611,189CR 8,110,611,189CR 8,110,611,189CR 11,187CR 11,187CR 11,647 789,114CR 3,660,761 2,1127,831 2,413,889CR 10,611,189CR 8,110,611,189CR 8,	R60 AFUDC Debt 850000 AFUDC Debt AFUDC Debt	99,402CR	92,895CR	6,507CR	107,547CR	1,591,228CR	1,288,656CR	302,572CR	ამ გ. გ. გ. გ. ელ	VI 288 6 1
Fide 6.511 6,511 6,511 78,343 78,132 211 78,307 6,511 6,511 78,343 78,132 211 78,307 78,335 78,132 211 78,307 78,341 8,103,411 6,003,108 2,899,673 2,554,847 8,103,411 8,103,411 6,003,108 2,811,647 789,114GR 3,660,761 2,127,831 2,432,889GR 10,611,189GR 8,113,300 2,927,926GR 1	P60 AFUDG Debt	99,402CR	92, B95CR	6,507CR	107,547CR	1,591,228CR	1,288,656CR	302.57208	DA 2007	111111111111111111111111111111111111111
AW02 2,899,673 2,899,673 2,554,847 8,103,411 8,103,411 6,003,108 2,899,673 2,554,847 8,103,411 8,103,411 6,003,108 8,103,411 6,003,108 2,871,647 789,114GR 3,660,761 2,127,831 2,432,889GR 10,611,189GR 8,178,300 2,927,926GR	P64 Preferred Dividends 860100 Div Dec Pref Stk-Outside Div Dec Pref Stk-Outside	6,511	6,511		6,511	78,343	78,132	211	78.307	Aroco took th
AW02 2,899,673 2,854,847 8,103,411 8,103,413 6,003,108 2,854,847 8,103,411 6,003,108 8,103,413 6,003,108 8,103,413 6,003,108 8,103,413 6,003,108 8,103,413 6,003,108 8,103,413 8	P64 Preferred Dividends	6,511	6,511		6,511	78,343	78,132	211	78.307	111111111111111111111111111111111111111
2,899,673 2,554,847 8,103,411 8,103,411 6,003,108 2,837,524,847 2,432,889GR 10,611,189GR 8,178,300 2,927,925GR	P69 Common Dividends 860220 Div Decl Com Stk. In AW02 Div Decl Com Stk In-AW02	2,899,673		2,899,673	2,554,847	8,103,411		8,103,411	900.009	
2,871,647 789,114CR 3,680,761 2,127,831 2,432,889CR 10,611,189CR 8,178,300 2,927,926CR	P69 Common Dividends	2,899,673	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,899,673	2,554,847	8,103,411	; ; ; ; ; ; ; ; ; ; ;	8,103,411	6,003,108)
	012 Kentucky-American Water Co.	2,871,647	789,114CR	3,660,761	2,127,831	2,432,889CR	10,611,189CR	8,178,300	2,927,926CR	10,611,18902

01/14/10 09:41:22	Prior Year Balance	4400 4 Hu 0 4 0 Hu 4 Hu 1 U 0 4 0 Hu 1 Hu	53,517.5 19,387.1 34,166.7
	Prior Year Activity	125, 518 35 50 CR 141, 248, 653 51 519 141, 263 51 518 318 141, 263 51 518 141, 263 51 518 141, 263 51 518 141, 263 51 518 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 148, 293 31 68 51 158, 258, 258, 258 168, 258, 258, 258 178, 258, 258, 258 188, 258, 258, 258 198, 258, 258, 258 198, 258, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258 108, 258, 258	
Works Company m Water-Go 12 Ny (USGAAD) alance 12/31/2009	December Balance	44000 0 11 0 0 0 0 10 041044 1 0 1 1 1 1	754 827 637 168 636 636
American Water Wo Kentucky-American Total Company For the Perica Bala	December	285.86CR 5,285.86CR 13,250.00 42,422.44 18,946.88 18,946.88 46,983.56 46,983.56 15,400.791.09CR 115,300.79CR 115,300.79CR 15,834.88 46,983.56 46,983.56 793.00CR 3,658.52	
	‡ 1	American Water Co. American Water Co. Izanization Izan	Ww Collection bewers roroed WW Collecting Mains WW Services Sewers WW Flow Measuring Devices
83410 GL012TBAGP 0001R	 	# 10	643000 430000 64000

11. 148. 85 CR	619.14.
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1	619.14
Company Company December Balance Balance 10,707 10,407 114,009 1272,637 121,1209 1272,637 121,1209 1272,637 1272,737 1272,	1,004.21
American Water Morks Company Total Company (Water Co 12	30.67CR
Description Descr	105050 CWIP Accr-Blogs 11 CWIP Accr-Blogs

83410 GL012TBAGF 0001R	American Water Works Composer Conpany (USGAAP) For the Period Ending 12/31.	ks Compan, ater-co 12 USGAAP) g 12/31/2009		01/14/13 09:41:22
Description	December	December Balance	Prior Year Activity	Prior Year Balance
2 2		1	1	! ! !
10501	1,416,803.88 460,240.31CR	5,999,424.84	3,636,668,58CR 3,739,449.22	288,065.59 4,656,847,29
		10,021,825.69 51,966.84 5,381.46CR 602,319.28		021,825.6 51,966.8 602,381.4
	5,500.00	49,192.88 2127,647.46 4,026,873.40	24,172.22 179,031.00	49,192.88 158,596.70 2,451,467.61
2277 2777 2777 2777	440,799,12 179,478,48	19,115,344.78 316,707.29 28,878,843.42 13,137,770.77	107,297.89	5,344.7 8,979.6 7,629.8
0327 0377 0520	85,847.32	1,847,632.05 1,3,348.98	4,429.33	1,657,285.02
U.	47,781.67 66.38CR	1,594,849.33 21,286.17 5,320,467.09 770,547.82	118,175.47	1,594,849.33 21,286.17 4,432,109.55 761,276.16
. 9	25,471.37 484.35CR	1,765,848,50 5,740.11 3,406,935.90 336,429.83	83,639.95 891.45	1,765,848.50 2,751,952,41 331,772,28
11 12 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	110,079,95 23,947,93	688,754.64 181,101.10 5,404,900.13 1,928,818.01	532.54 122,773.62 126,467.59	688,754.64 179,652.82 4,545,546.07 1,732,663.07
7	3,496.25 42,508.65	672,457.67 1,487,721.15	13,840.55	589,221.57 961,916.23
ω,	1,420,113.32	26,670,271.06 735,407.20 80,478,548.90 98,098,602.30	1,665,874.51 5,326,289.23	26,670,271.06 719,409.90 54,579,996.62 42,757,281.45
CWIP Retainage-Bldgs CWIP Retainage-Bldgs CWIP Retainage-Blfmastr CWIP Retainage-Flimsstr CWIP Retainage-Flimsstr 5 CWIP Developer Const. Costs	36,640.82 129,081.83	4,8817.3 88917.3	34,845.95 139,650,59	366,817.31 61,325.00 4,166,930.04 1,589,342.04
0927 127 137 137 137 137 137 137 137 137 137 13		12,614.00 122,858.20 199,028.00 466.06		22,858.20 199,028.00 466.06
1	457,841,38	703,911,94 51,763.27 4,355,913.71 859,267.34	95,358.75 12,187.87	703,911.94 51,763.27 699,632.76 1,007,409.98
<u>م</u>	121,166.98	809,429.26 74,380.19 3,130,812.01 1,089,996.02	124,051.64 15,855.13	809,429.26 74,380.19 722,034.13 1,284,271.11
327 327 337 333		~ ~ ~		176,511.62 562,183.19 876,552.73CR
0, -		9,843,395.47CR 2,618.00		9,843,395.47CR 2,618.00
0530	. 42,094.86CR			

113 2 4 CR	25.5 20.5 26CR
Control Cont	15, 247. 247. 35. 34. 37. 37. 37. 37. 37. 37. 37. 37. 37. 37
The content of the co	76, 476.83 138, 797, 378.37 2, 372, 573.94 139, 797, 378.37 2, 372, 573.94 130, 506, 506, 504 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 506, 506 130, 506, 5
Cost Classifd	35,0416.794CR 31,0416.794CR 31,0416.794CR 31,124.795CR 31,124.795CR 31,124.795CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 33,042,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 33,042,040,1000CR 32,040,1000CR 32,040,1000CR 32,040,1000CR 33,042,040,1000CR 34,040,1000CR 36,040,1000CR 37,040,100CR 37,04
Descriptions of the control of the c	2,040,107.64 15,143.00CR
15,807.98CR 288,692.30CR 15,143.0 15,726.64CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 11,7289.18CR 716,184.7 247,474.42CR 117,289.18CR 716,184.7 247,474.42CR 90,949,724.38CR 10,66.99 10,95.75.0 Net 1,765.58CR 284,296.36 1,778.7 Net 2,70,192.68 2,70,192.68 1,778.7 Net 2,70,192.68 2,70,192.68 1,778.7 Net 3,287.27 2,392.18 1,778.7 Net 3,287.27 2,392.18 1,778.7 Not 3,287.27 2,305.18 1,829.69 2,950.69 2,975.8 Not 3,287.27 2,000.00 2,	15,807,98CR 288,692.30CR 15,143.00CR 139,706.95 23,226.64cR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 16,975.00CR 24,906.81CR 24,908.11 17,289.18CR 106,639.85 84,712,709.09 11,765.58CR 17,772.38CR 17,778.79CR 151,418.58 6,338.03 11,765.58CR 24,296.36 1,778.79CR 151,418.58 6,338.03 11,765.58CR 24,296.36 1,778.79CR 151,418.58 1,778.79CR 270,192.68 270,1
23,226.64CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 10,764.38CR 11,765.184.7 2,490.81CR 2,490.81CR 2,490.81CR 21,778.7 11,765.58CR 11,765.58CR 11,765.58CR 11,765.58CR 11,778.7 270,192.68 Net Set 270,192.68 Net 3,287.27 284,296.36 11,778.7 1,78.7 210,192.68 Net 3,287.27 210,192.68 Net 21,652.39 210,192.68 210,192.338 210,192.338	23,226.64CR 10,764.38CR 10,764.38CR 10,764.38CR 16,975.00CR 2,490.81CR 2,490.81LR 45,136.84 716,184.77 13,371,940.23 47,474.42CR 10,949,724.38CR 11,728.18CR 11,765.58CR 11,765.58CR 11,765.58CR 11,765.58CR 11,777.34 11,273.48CR 11,273.48CR 11,778.79CR 11,654.82CR 11,778.79CR 11,654.82CR 11,778.79CR 11,654.82CR 11,778.79CR 11,778.79CR 11,718.78CR 11,718.78CR 11,778.79CR 11,718.78CR 11,718.78CR 11,778.79CR 11,718.78CR 11,718.78CR 11,778.79CR 11,718.78CR 11,718.
Lo, 764.38CR Lo, 975.00CR 2,490.81CR 2,490.81CR 2,490.81CR 2,490.81CR 2,490.81CR 2,490.81CR 245.031.88 Lose	10,764.38CR 16,975.00CR 2,490.81CR 2,490.81CR 2,490.81LR 2,490.81LR 455,136.84 47,474.42CR 117,289.18CR 117,289.18CR 117,289.18CR 117,289.18CR 117,65.58CR 117,65.58CR 117,654.82CR 117,777.34 11,778.79CR 115,418.58 11,778.79CR 115,418.58 11,778.79CR 115,418.58 11,279.68 11,279.68 11,279.68 11,279.68 11,279.68 11,279.68 11,270.192.68 11,270.1
### 16,975.00CR	16,975.00CR 2,490.81CR 2,490.81CR 117,289.18CR 47,474.42CR 117,289.18CR 117,289.18CR 117,289.18CR 117,289.18CR 117,65.58CR 117,65.58CR 117,65.58CR 117,65.58CR 117,79.192.68 117,777.94 117,78.79CR 117,78.79CR 117,78.79CR 117,65.986.94 117,777.94 117,78.79CR 117,65.986.94 117,78.79CR 117,65.986.94 117,78.79CR 117,78.79CR 117,65.986.94 117,78.79CR 117,78.79CR 117,65.986.94 117,78.79CR 117,78.79CR 117,78.79CR 117,78.79CR 117,78.79CR 117,78.79CR 117,78.79CR 117,78.79CR 117,78.79CR 117,78.79CR 117,718.79CR 117,718.79CR 117,818.58 117,826.99C 117,826.87 117,826.
Let Classific 392,360.86 14,085,136.84 716,184.7 set Not Classific 392,360.86 14,085,136.84 716,184.7 set Not Class 1 177,289.18CR 1575.00CR 117,289.18CR 106,639.8	2,490.81CR 92,360.86
Set Note Class 392,360.86 14,085,136.84 716,184.7 set not 575.00cm 117,289.18CR 106,639.8	117,289.18CR
set 117,289,18CR 117,289,18CR 106,639,8	1.765.58GR
A 55,951.18 ELATI A-ATI A-A	1,765.58CR 455,951.18 6,339.85 84,212,709.09 1,765.58CR 171,654,82CR 1,778.79CR 151,418.58 1,765.58CR 270,192.68 16,080.39CR 167,777.94 296,906,30CR 270,192.68 2,000.00 2,000.00 2,000.00 2,000.00 2,000.00 10,951.62CR 176,258.70 291,423.10 234,378.49
### ATT.	1,765.58CR
FLATE 1.765.58CR 171,654.82CR 1,778.78.78.78.78.78.78.78.78.78.79.84.296.36 1,778.78.79.78.79.84.296.36.80.39CR 167,777.94 2,000.00 2,000.00 3,287.27 5,305.18 13,885.29.423.38 692,875.99.423.38 146,729.61CR 1,738.38 692,875.99.43.40 1,778.70 1,77	1,765.58CR
Net Lyne Secretary 171,654,82CR 1,778.7 Net Secretary 1,765,58CR 1,778.7 Net Secretary 1,765,58CR 1,778.7 Net Secretary 1,765,58CR 1,778.7 Secretary 1,765,58CR 1,778.7 Secretary 1,652.58CR 1,778.7 Secretary 1,765,58CR 1,778.7 Secretary 1,765,58CR 1,778.7 Secretary 1,765,58CR 1,778.7 Secretary 1,765,58CR 1,778.7 Secretary 1,785,718 1,778.7 Secretary 1,786,718 1,778.7 Secretary 1,786,718 1,778.7 Secretary 1,778.7	1,765.58CR 171,654.82CR 1,778.79CR 151,418.58 1,765.58CR 270,192.68 270,192.68 270,192.68 16,080.39CR 167,777.94 295,714.81 246,854.95 1,652.91 2,000.00 2,000.00 2,000.00 10,951.62CR 176,258.70 234,378.49
Net Ly, 765.58GR 284,296.36 1,778.77 Net Signature	1,765.58CR 284,296.36 1,778.79CR 310,870.63 16,080.39CR 167,777.94 295,714.81 246,896.94 16,080.39CR 167,777.94 295,714.81 246,896.94 1,652.91 2,820.87 3,287.27 5,305.18 13,885.95 31.31.800.00 10,951.62CR 176,258.70 20.00
Net Net State	16,080.39CR 167,777.94 293,714.81 246,854.75 1,652.91 5,305.18 13,885.95 600.00 2,000.00 2,000.00 2,000.00 2,000.00 2,000.00 10,951.62CR 176,258.70 234,378.49
Net tbox t	16,080.39CR 167,777.94 295,906.94 246,854.75 36.94 246,854.75 37.14 30.00 2,000.00 2,000.00 234,378.75 31.36 287.27 5,305.18 13,885.95 95 71.820.00 600.00 10,951.62CR 176,258.70 234,378.49
FEDOX 316,080.39CR 167,777.94 299,06.3906.3906.3906.3906.3906.3906.3906.39	16,080.39CR 167,777.34 295,906.94 246,854.75 188.10 732,18 1,270.40CR 21,8297 3,287.27 5,305.18 13,885.95 31.36 400.00 400.00 2,000.00 231,423.10 234,378.49
tbox Signature Signa	16,080.39CR 167,777.94 293,714.81 246,884.75 188.10 188.10 43.40 1,270.40CR 21,820.87 21,820.87 3,287.27 5,305.18 13,885.95 31.36 400.00 400.00 2,000.00 10,951.62CR 176,258.70 234,378.49
Tigging 188.10	1, 270.40CR 1, 552.41 1, 652.41 3, 287.27 3, 287.27 5, 305.18 13, 885.95 10, 951.62CR 1, 270.40CR 21, 828.97 13, 885.95 10, 951.62CR 21, 823.10 21, 820.00 600.00 1, 800.00 234, 378.45
adl/ARP 3,287.27 5,305.18 13,885.28 400.00 2,000.00 310,951.62CR 176,258.70 291,423.1 ivable 146,729.61CR 2,610,953.38 692,875.5	3,287.27 5,305.18 13,885.95 31.36 400.00 2,000.00 10,951.62CR
400.00 2,000.00 310,951.62CR	400.00 2,000.00 10,951.62CR
176,258.70 291,423.1 ivable 146,729.61CR 2,610,953.38 692,875.E	10,951.62CR 176,258.70 291,423.10 234,378.4
ivable 146,729.61CR 2,610,953.38 692,875.5	10,951.62CR 176,258.70 234,378.4
ivable 146,729.61CR 2,610,953.38 692,875.E ing 1 32 64 1 1 2 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1	ס כוב גונה כי מדונה מדרס במסט סב נים מוני כי מדונה מבי הו
DIL AC ACC T AS ACC T ACCUSATION AND	7.346.723.64CK
7.11 T 7.72 T 7.	1,133.54 1,274.25 11.24CR 1,847.4
ivable 145,596.0	45,596.07CR 2,612,227.63 692,886.78CR 2,342,464.62

83410 GLO17TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Frial Balance 12/31/20	S Company ter-co 12 ssgale) 12/31/2009		01/14/15 09:41:22
	December Activity	December Balance	Prior Year Activity	Prior Year Balance
143000 Accum prov-uncoll accts Accum prov-uncoll accts	2.32			273,355.78CR
B13 Allowance for Uncollectible A/	27,022.32	277,010.92CR	12,070.38	273,355.78CR
B14 Accrued Utility Revenue 144000 Accrued Utility Revenue Accrued Utility Revenue	330,560.87CR	,230,671.7	238,916.72CR	2,899,825.02
B14 Accrued Utility Revenue	1 1 1 1 1 1	3,230,671.79	238,916.72CR	2,899,825.02
B16 Miscellaneous Receivables 146100 Misc A/R-System 011 Misc A/R-Manual	230,991,12	583,358.35	80,320.91CR 694.59CR	351,530.05 92,861.45
146105 Misc A/R-Retro ins Misc A/R-Retro Ins		73,652.85	13,880,21CR	43,248.59
146115 Misc A/R-Medicare Subsidy Misc A/R-Medicare Subsidy 146300 Misc A/R-Adv to Employees Misc A/R-Adv to Employees		15,358.20	9,632.96CR	9,333.80
146370 Accum prov-uncoll misc a/r 146500 A/R Assoc Cos	75,010,12	5,044.59CR	9,217.38	85,423.69CR
A/R Assoc Cos AW46 A/R Assoc Cos-AW46 146520 A/R Div Equiv AW02	2,910,855	942.0		
AW02 146800 Rents Receivable Rents Receivable		1,461.00	97.00	579.00
14 /000 10 Ked/ray Clearing) 	467.61		
B16 Miscellaneous Receivables	2,625,190.20CR		95,214.29CR	412,129,21
B17 Materials & Supplies 15110 Plant Material	32,253.83	404,936.38	38,116.04CR	405,665.34
151500 Circuitals 152000 Other Wat & Gumlies	9,025.67	240,355.74	5,408.84	171,441.11
Other Mat & Supplies	20,928.53CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11 11 11 11 11 11 11 11 11 11 11 11 11	!
B17 Materials & Supplies	20,356.97	645,292.12	. 32,707.20CR	577,106.45
B19 Propayments 16100 Prepaid Taxes 16100 Prepaid Taxes	17,065.30CR	220,046.47	291,149.74	291,149,74
165200 Frepaid insurance Prepaid Insurance	60,630.47CR	6,878.16	54,508.37CR	5,257.28
165300 Frepaid FUC/ESC Assessments Prepaid FUC/PSC Assessments	7,700.97CR	46,205.84	7,050.29CR	42,301.74
183400 Fiebald Addit Fees Trepsid Addit Fees	9,144.58CR	1,180.52		
174100 Tafarray Curer 174100 Tafarrad Vacation Dav	15,883.58CR	38,554,44	781.88	,091.2
174200 Curr State Deficient Pay 174200 Curr State Def Tax 174300 Curr Fed Def Tax Curr Fed Def Tax	165,360,20CR	49,945.20	191,366.18CR	57.
B19 Prepayments	275,785.10CR	362,810.63	61,006.78	494,557.32
B23 Debt & Preferred Stock Exp 181110 Unamort Debt Exp-out Unamort, Debt Exp-out	665.38CR	133,487.56	665.38CR	141,472.12
181120 Unamort Debt EXP-in AW46 Unamort Debt AW46	5,285,56CR	91,101.40	5,285.56CR	154,528.12
181121 Unamort Debt AW46 NOIAS AW46 Unamort Debt AW46 NoIAS	3,341.53	1,444,501.11	1,381.14CR	477,871.25
181512 Frei Buk Exp W/ mendatory Pref Stk Exp W/ mendatory	64.24CR		64.24CR	21,520.40
B23 Debt & Preferred Stock Exp	2,673,65CR	1,689,839.59	7,396.32CR	795,391,89
B24 Deferred Rate Proceedings 182000 Deferred Rate Proceedings Deferred Rate Proceedings	13,401.13CR	491,878,35	59,548,80	553,892.05
B24 Deferred Rate Proceedings	13,401.13CR	491,878,35	59,548,80	553,892.05

83410 GL012TBAGP 0001R	American Water Work Kentucky-American We Total Company (I Trial Baland	er Works Company. i.can Water-Co 12 pany (USGAAP) Palance Radion 12/31/2009		01/14/16 09:41:22
Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
ry Surve m Surve elim Su		ø.		657
B25 Preliminary Survey & Invest	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	52,203,63		125,657.24
B26 Deferred Regulatory Asset 186030 Reg Asset-AFUDC-Eq-CWIP Asset-AFUDC-Eq-CWIP	77,402.55	1,823,710.02	89,078.68	891,150.84
Reg Asset-Arunc-Equity Reg Asset-Arunc-Equ		3,222,480.73		2,867,070.74
186040 Reg Asset-Plt Flow-Diff Reg Asset-Plt Flow-Diff	38,487.00CR	3,202,904.38	35,500.00CR	3,664,748.38
186045 Reg Asset-Other Reg Asset-Other	2,008.00	429,049.39CR	2,008.00	453,145,39CR
186055 Keg Asset-Accum Amort Reg Asset-Accum Amort	6,332.12CR	569,942,39CR	5,945.51CR	493,956,95CR
B26 Deferred Regulatory Asset	34,591.43	7,250,103.35	49,641.17	6,475,867.62
8328				
8410	37,144.79CR		31,102.60	,
84T(995.98		81.24	
184103 Mngmt Study - Pipe Assmit Mngmt Study - Pipe Assmit	5,946.05CR		1,384.21CR	
184125 MIY Clearing Reclass 185125 RWIP Permits, Fees & Premiums	42,094.86	t		С
RMIP Permits, Fees & Premiu 185150 BWTD M & S and Purchases		, n		,
21.	3,278.01	12,892.30	2,355.19	12,892.30
5200 RWLP CO Labor RWIP Co Labor 1 RWIP Co Labor	3,398.39	248,096.52 124,712.81	3,975.29	248,031.03
185250 RWIP Co Labor OH RWIP Co Labor OH 21 RWIP Co Labor OH	1,440.38	126,327.67	2,177.09	126,302.77
185260 RMIP Indirect Labor 21 RWIP Indirect Labor	971.91	11,951.92	416.62	1,839.97
185275 RWIP Contracted Services RWIP Contracted Services 31 PRVIP Contracted Services 31 PRVIP Contracted Services	425.00	2,077,128.98 80,714.79 110,000.00	5,443,75	2,077,128.98 63,114.79 110,000.00
L/I		5,093.07		5,093,07
53		123,821.81CR 16,068.70CR	517.50	94,294.86CR 16,068.70CR
853 21	6,760.00CR 2,408.60CR	117,787.23CR 3,975.61CR	3,394.30CR	68,642,80CR 1,125,51CR
185322 RMIR Scrap Misc RWIP Scrap Misc 21 RWIP Scrap Misc 31 RWIP Scrap Misc		780.00CR 7,202.68CR 7,377.70CR	. 804.00CR	1,202.68CR 2,389.80CR
) RWIP Reg Liab Reclass RWIP Reg Liab Reclass	6,999.15CR	12,019.99CR	15,143.07	15,143.07
185999 RWIP Clear Removal & Salvage Z1 RWIP Clear Removal & Salvag Z1 PWIP Clear Removal & Salvag Z1 PWIP Clear Removal & Salvag	5,668,56	2,402,400,30CR 160,576,97CR 44,028,54CR	1,848.75CR 24,857,00CR	2,402,500.80CR 122,317.75CR 67,140.54CR
DDA-Programmed Maint DDA-Programmed Maint	· 1~	1,608,740.00	2,128.24	1,736,957.35
186426 DDA-FBA II.2 Costuare Licen 186426 DDA-FBA II.2 Costuare		61,130,00		61,130.00
186431 DDA-Depreciation Study DDA-Depreciation Study	500.09CR	17,503.15	500.09CR	23,504,23
186432 DDA-Cost of Service Study DDA-Cost of Service Study	798,48CR	20,401.76	2,510.97	24,905.37
1.86444 DDA-Waste Disposal DDA-Waste Disposal	7,692.79CR	130,777.31		
186598 DDA-Oth Reg Assets DDA-Oth Reg Assets	34,349.01CR	2,124,589.32	4,877.02CR	2,566,249.43

тваср	American Water Works Company Kentucky-American Water-C6 12 Total Company (USGAAD) For the Parlad Balanc 12/31/2009	ks Company ater-Co 12 usGAAR) g 12/31/2009	ì	01/14/10 09:41:22
Description	December	December Balance	Prior Year Activity	Prior Year Balance
American Water Co.				1
ner Deferred Debries 4 DDN-Undistributed Items 1 DDN-Acquisition Costs 1 DDN-Acquisition Costs 0 DDN-Engineering Studie 8 DDN-Chi TAssets 7 Frelim Frinanding E	·	ה כ ה	2.95CR	
Deferred Debits	62,287.97CR	3,964,465.10	28,886,76	4,412,746,38
B33 Common Stock 201200 Com Stk Subs Interco AW02 Com Stk Subs AW02		36,568,776,50CR		6,568,776.
oak	7	36,568,776.50CR		36,568,776,500%
id In Capital 5 Donations stkhold I/C Donations Stkhld AW02 0 dain on res/cap I/C		21,329.44CR		21,329.44CR
n on Res/Can Avoz		180,000%		180,000%
n res/can min int.		3,330.00CR		3,330,00CR
a PIC AWOZ	1,798,89CR	56,631,205.85CR	3,109.37CR	24,101,666.04CR
Capital	1,798.89CR	56,656,045.29CR	13	24,126,505,48CR
B35 Retained Marnings 210210 R/E at Acquisition AMOS 210240 R/E Since Acquisition 210240 R/E Since Acquisition		77		343,498.
Earnings	11 11 11 11 11 11 11 11 11 11 11 11 11	32,786,719,53CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	29,858,794.88CR
B39 Preferred Stock 215110 Pref Stk-Outside Pref Stk-Outside 215410 Pref Stk Sub Outside Pref Stk Sub Outside		1,455,600.00CR		1,455,600.
Stock		1,455,600,00CR	# # # # # # # # # # # # # # # # # # #	1,455,600.00CR
B40 Long Term Debt 215113 Pref Stk-Mand LT 221110 Bonds-qutgide		4,500,000.00CR		4,500,000.00CR
zs-Outside Inside forthelde awak		23,500,000.00CR		23,500,000.00CR
Term Debt		149,490,000.00CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	81,200,000.00CR
B43 Bank Debt 231200 Notes Pay-Assoc Cos AW46 Notes Pay-Assoc Cos	82,1	26,452,049.97CR	18,973,481.44CR	
	382,554,63CR	26,452,049.97CR	18,973,481.44CR	51,825,821.33CR
232200 Current Portion LTD 232200 Curr Portion LTD-In AW46 Curr Portion LTD-AW46		3,100,000.00CR		3,100,000.00CR
Portion LTD		3,100,000.00CR		3,100,000.00CR
5 Accounts Rayable 34110 Accts Pay-den Gystem 34110 Accts Pay-Gen System 34110 Accts Pay-Pend 34120 Accts Pay-Pend 34120 Accts Pay-Pend 34120 Accts Pay-Utility Billing	50,936,46 54,348,58 1.578,30	857,366.98CR 10,635.06	6,049,464.16 24,198.04CR	1,823,538.32CR 4,107.96CR
7	1			

BAGP Description	American Water Compan, Kentucky-American Water-Co 12 Total Company (USGAAP) For the Period Ending 12/31/2009 December Activity Balance	ks Compan, defer-Co 12 (usealar) to to to to to to to to to to to to to	Prior Year Activity	01/14/10 09:41:22 Prior Year Balance
ican Water Co.	! ! ! ! !	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
ble -Phone Billing Pav-Phone Billing			70000	
-Contract Retention Pay-Contract Retentio	. 159,842.25CR	4,186,565,89CR	97,565.73CR	1.383,682,48CR
Pay-Misc Pay-Misc		86,855.03CR	8,803.92	169,655.33CR
Accts Pay-Wrkbskt Accr Accts Pay-Peard Accr Accts Pay-I/C Loan Clearing	230,755.94 2,650.38CR	144,268,93CR 19,261,93CR	1,805,77CR 25,634,75 3,034,888,626	
-Proj Exp Acer Pay-Proj Exp. Acer		6,366,416,64CR	103,399,78CR	4,945,532,02CR
Pay-AW03	51,977.66CR	. 96,452,91CR	130,900,16CR	92,521.92CR
Pay Awo Pay Aw46 Pay Aw46	6,568,40 3,833,23CR	8,310.42CR	4,382.12	7,039.12CR
Terdo Red'Pay	305,314.42CR	19,927.51	53,259.69CR	57,860.27CR
& Receipts Tax		17) 07 - 80 - 1 7 7 7 7 1 1 1		
THO & RECEIDES LEX	T. UOCK	1.00CR	:	
236130 FICA FICA	27.69CK	46.20CR	2,609.71CR	2,833.17CR
	<u>,</u>	A STATE A SOCK	17,607.77CR	51,096.06CR
- Property	48.46CK	125.05CR	3,058	3,334
Sales	223,0/3.01CR	2,748,718,16CR	1,533,723.93	155,002.99CR
0 Gen Tax - Other Gen Tax - Other	184.20	1.3, 143, 69CR	300,071.93CR	1
llearing ix Clearing			77.79	4,372,63.E
i Current Yr II - Current Yr	499,837,64	494.788.38CE	2.000.354.00	00.028,1
TT - Pr Yrs	4,135,214.00CR	116,744,03CR	2,664,186.00	1.729.998.97
IT - Current Yr	98,831,26CR	224,099.17	85,263.00CR	599,554,00CR
IT - Pr Yrs	603,817,00CR	277,164.86	117,301.00	524,604.86
ef pri		99,181.00	29,399.00	00,181,00
ef SIT/LIT	1	18,088.00	5,362.00	18,088,00
Taxes	4,547,695.56CR	2,786,593.92CR	5,941,845.11	715,835,32
D47 Accrued Interest 237200 Int Accr-InD-Outside 237300 Int Accr-InD-Outside	420,437,50	311,872.09CR	420,437.50	311,872.09CR
dr. <u>irD-Aw46</u> FD Div Recuirements	593,070.84	1,428,633.79CR	311,468,33CR	807,066.83CR
FD Div w/ mand	63,525.00	31,762.50CR	63,525.00	30,703.75CR
Interest	1,077,033.34	1,772,268.38CR	172,494.17	1,149,642.67CR
B49 Accrued Dividends 240140 Div Decl-Com Stk Inside AW02 Div Decl-Com Stk AW02	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,006,260.48CR		
Dividends		2,006,260.48CR		
B51 Misc Current hisbilities 241100 Accrued Vacation Pay 241201 Accrued Vacation Pay	165,360.20	49,945.20CR	191,366.18	83,757.27CR
Water Purchases er	6,168.00	14,024.41CR	2,876.90	14,063.98CR
jwer	42,466.57	259,142.19CR	63,628.03	273,116.11CR

410 012 01R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Firal Balance	cs Company ater-Co 12 JSGAAP) 12/31/2009		01/14/10 09:41:22
Description	December Activity	December Balance	Prior Year Activity	Prior Year Balance
241205 Acr TWS License Acr TMS License	1 1	3,729.76CR	32,880.39CR	73,915.62CR
241206 Accr Wages 241208 Accr Rents	75,346.62CR	100,188.00CR	161,336.24	72,003.06CR
241210 Accr Waste Disposal			1	
241211 Addr Retiree Medical Reimb.	4,45/40	TOO' COB' COCK		304.
Accr Retiree Medical Reimb 241212 Accr DCP Contribution		10,000.00CR	4,374.48CR	11,249.58CR
241214 Accr DCP Contribution	. 1,473,68CR	7,353.17CR	1,642.72CR	6,400.03CR
241220 WH PR-Tax Coll STr KV	10,:	37,818.68CR	493.07	18,126.40CR
1000 000 000 000	72,	30,936.31CR	39.83	30,805,26CR 2,039,88CR
	ri	3, 171.72CR	1,645 34	4,084,00CR
	r-ir	, 116	1,870.06	21,870.06CR 1,746.94CR
	im.	27,355.98CR	37,054,580R 10,165.03CR	37,054.58CR 27,890.47CR
9394	121	. 3,578,72CR	4,154.52	4,154.52CR
v	1,479.16CR	7,587.59CR	1,929.97CR	7,521.15CR
241229 Accr Construction Costs Pay	6,510,50CR	19,531,50CR	6,510.50CR	19,314.48CR
Accr Construction Costs Pay 241230 Unclaimed Credits Pay Unclaimed Credits Pay		19,919,26CR	11.958 B9CR	22 872 46CD
241232 Outstanding Checks Pay Outstanding Checks Pay	149.34CR	2,526	376.	2,376
241234 Unclaimed Ext. Dep Retund Pay Unclaimed Ext. Dep Refund Pa	1,460.42CR	2,220,02CR	9,343.16	351,20CR
241237 Chultiled Items System 241237 Thbilled Items System	314,603.07CR	333,044.96CR	80,085,30	4,669.85CR
241238 Unbilled Stock C-System 241238 Unbilled Stock E-System	13,812.67CR	77,354.99CR	62,467.50	36,107,09CR
241241 CFO-Cust Asst NonPledged	7,736,10CR	38,848.17CR	188,520.55	4,786,80CR
005 CFO-Cust Asst NonPledged 006 CFO-Cust Asst Pledged 241244 CFO-Galed Provided	51.00CR 37.00CR	148.00CR 116.00CR	77.00CR 37.00CR	193.00CR
	4,473.38CR	36,294.73CR	4,878.66	27,053,89CR
241248 CFO-Gross Rets Tax	131,636.03CR	412,398.08CR	115,219.04CR	387,814.61CR
241249 CFO-Mun Tax	356,59	144,217.47CR	13,131.47	125,911.78CR
001 CFC-MC/Swr Rey/Cash 002 CFC-MC/Swr Rey/Cash 002 CFC-MC/Swr A/R 004 CFC-MC/Swr A/R	325,245.20 80,372.37CR 30,294.14	3,853,984.66CR 2,205,875.01 1,532,907.97	198,488.00 200,349.26CR 24,630.44	3,335,662,37CR 2,033,021.27 1,146,634.85
4125	y	960,177.75CR	887,184.08	1,081,763.92CR
241252 Cred Check Clearing	199,136.35	1,243.79CR	198,704.21CR	198,837.94CR
241260 Misc Deposits Payable	5,257.08CR	12,193.62CR		
241322 Incentive Plan Cash Armal		11,000.00CR		8,000.00CR
241500 Accribed Paying-Analyzed	134,636,28CR	392,856.59CR	15,780.92	292,529.77CR
4199		45,605.07CR		
252999 Adv for Const-Cur Portion Recl	•	15,583.51CR	78,619,53CR	117,712.23CR
ļ.	225,000,00	1,200,000.00CR	2,500,000.00CR	2,500,000.00CR
B51 Misc Current Liabilities	806,256.62	515,	372,	,750,
B55 Advances for Construction 252110 Adv for Const-NT Mains Adv for Const-NT Mains	3,648,20CK	206,444.61CR	3,648.20CR	48,121.84CR
-	•			

83410 GL012TBAGP 0001R	American Water Works Compan, Kentucky-American Water-Co 12 Total Company (USGAAP)	cks Compan, Nater-Co 12 NGGAAP)	-	01/14/10 01/14/10 09:41:22
	For the Period Endi	12/31/2009		
lption	December	December Balance	Prior Year Activity	Prior Year Balance
¥ ;		.		
252120 Adv for Construction 252120 Adv for Const.			-	
252130 Adv for Const-NI Earlies Adv for for forst-NF const-	84,095.75CR	14,128,924.62CR	107,105.63	13,264,455.79CR
252140 Adv Cor Const-NT Meters Adv For Const-NF Meters				
5215				
252160 Adv for Const-NT Other Adv for Const-NT Other				
5217	1. r		-	
252999 Adv for Const-Cur Portion Recl Adv for Const-Cur Portion B		306,378.75CR	36,403.00CR	1,103,449.59CR
B55 Advances for Constraintion	- THE CONTRACT OF THE CONTRACT	1,200,000.00	2,500,000.00	2,500,000.00
Total total total	425,759.13CR	13,441,747,98CR	2,567,054,43	11,916,027,22CR
253203 Deterred income Taxes 253203 Def FIT-Norm Property Def FIT-Norm Pronducts				
253301 Def FIT-Other				1,886,054.00CR
253309 Def FIT-AMT	1,172,185.44CR	41,775,815,46CR	363,699.00CR	31,485,126.54CR
253701 Def STT-Cther				133,392.00
1	511,716.99	5,608,355.57CR	5,719,00	5,066,047.88CR
Bbb Dererred Income Taxes	660,468.45CR	47,384,171.03CR	357,980,00CR	38.303.836.4000
B57 Deferred ITC 255101 Unamortized ITC - 3%		•	•	17 4 × 10 10 10 10 10 10 10 10 10 10 10 10 10
Unamortized ITC - 48	637,67	86,521,89CR	637.67	94,173,93CR
255103 Unamortized ITC - 4%	525.42	48,549.13CR	525.42	54,854.17CB
Unamortized ITC - 10%	5,903.33	913,146.35CR	5,903,33	483 686 E86
B57 Deferred ITC	7,066.42	1.048.217.3700		#3110.000.000.000.000.000.000.000.000.000
B5g Deferred Regulatory Liability	•		74.00011	1, 133,014.41CR
Assalz Reg Llab-Exc Det Depr FIT Reg Llab-Exc Def Depr FIT	מת הנהנה			
256220 Reg Liab-Deficit Def FTT Reg Liab-Deficit Def gro	100 to 000 to 00	•	11,733.58	1,284,793.87CR
256232 Reg Liab-Exc Def Depr SIT	2, 236.50CK	731.	2,296.50CR	251,289.84
256250 Reg Liab-Cost of Removal	4,057.00	1,520,514.50CR	4,057.00	1,569,198.50CR
RWIP REGIONAL TAD-COSE OF REMOVAL 256310 Red Liah-THC Gross-Th 3.	120,629,62CR 6,999,15	11,097,504.81CR	82,662.03CR 15,143.07CR	9,740,179.29CR
256311 Reg Liab-IIC Gross-Up 38	432.00	58,616.75CR	432.00	300.
Reg Liab-ITC Gross-Up 4% 256312 Reg Liab-ITC Gross-Up 10%	355.83	32,878.53CR	355.83	37,148.49CR
Keg Liab-ITC Gross-Up 10%	3,252.33	503,082.02CR	3,252.33	542,109,98CR
Bod Deferred Regulatory Liability	96,096.2	14,120,835.69CR	80,270.86CR	.13,001,084.11CR
bby Other Deferred Credits 256335 Reg Liab-Gain on Debt Exting Reg Liab-Gain on Debt Freing	t t c			
256340 Regulatory Liab Other Regulatory Liab Other	10,6/5.79	543,789.50CR	•	
202120 DCA-Accr Pension Def Benefit	139.476.59CR	מהסנים מפה נדניו	1000	
262210 DCA-Accr OPEB DCA-Accr OPEB	00 T T T T T T T T T T T T T T T T T T	1, 332, 328.28CR	67, U34, OOCR	1,389,494.20CR
262215 DCA-Acar OPEB Med Subsidy		299,735.34CR	62,197.75CR	299,737.00CR
262313 DCA-FAS 112 Costs med Studing	3,875,21CR	167,004.77CR	565.77	118,413.56CR
262315 Accr Div Hquivalents		61,130.00CR		61,130.00CR
262398 DCA-Cther Adulyalents	96.00CR	1,461.00CR	97.00CR	579.00CR
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10,734.55	674,440.22CR
bsy Uther Deferred Credits	233,209,01CR	2,426,048.89CR	118,028.43CR	2,543,793.98CR

01/14/11005/14/122	year Prior Year			15,973,504,55CR	10,927,250.44CR	83,982.00CR 15,332,641.09CR	1,141.91CR 576,081.79CR	6,374.90 1,461,001.83CR	232.26 4,492,897.07CR	61,088,59CR . 591,127,52CR	249,724.86CR	1,998,493.38CR	766,585.92CR	6,270.00CR 6,521,994.01CR	3,299,01CR	487,486.50CR	. 440,902.80CR	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		5,907.84	90,806.59 12,090,116.44		32,027.73CR 46,815,474.58CR	
er Works Compan, itcan Water-Co 12 pany (USGAAP) Balance Ending 12/31/2009	December Prior Balance Activ			16,336,190.94CR	11,079,000.62CR	16,507,126.88CR 83	702,137.21CR	1,580,159,29CR	4,723,695.92CR	403,807,28CR . 63	249,724.86CR	1,998,493.38CR	766,585.92CR	6,731,648.01CR	3,299.01CR	487,486.50CR	440,902.80CR				13,626,557.09		47,605,827.17CR	
American Water Works Compan, Kentucky-American Water-Co 12 Total Company (Usdaap) Trial Balance For the Period Ending 12/31/20	December				. 22,654.72CR	182,143.08CR	85,497.92CR	17,754.99CR	31,104,93CR	75,923.06CR			,	17,664.00CR							94,814.39	1	314,368.87CR	
83410 GL012TBAGP 0001R	Description	00012 Kentucky-American Water Co.	B62 CIAC 271110 CIAC-NT Mains	271120 CTAC-NT Mains	271130 CTAC-NT EXC Dep	Z71140 CIAC-NT Meters	271150 CIAC-NT Meters	271160 CIAC-NT Other	271170 CIAC-NT Other	Z71180 CIAC-NT WIP	CIAC-NT Non-Util Prop 271210 CIAC-Tax Mains	271220 CIAC-Tax Mains	CIAC-Tax Ext. Dep 271230 CIAC-Tax Services	CIAC-Tax Services 271240 CIAC-Tax Meters	CIAC-Tax Meters 271250 CIAC-Tax Hydrants	CIAC-Tax Hydrants 271260 CIAC-Tax Other	271270 CIAC-Tax Other	272010 Accum Amort CIAC-Mains Accum Amort CIAC-Mains	272040 Addum Amort CIAC-Meters 273060 Addum Amort CIAC-Meters	272060 Accum Amort CLAC-Hydrants 272060 Accum Amort CTAC-Hydrants	272100 Accim Amort CIAC-Other	Accum Amort CIAC-Taxable	B62 CIAC	COOL TAXABLE TERREST TO COOL

American Water - MD Operating Data Report - Regulated Business - Company/Location Wame: Kentucky American Water Company
User ID: IRELANSP ; Date Run: 2/16/10; Period Type: YTD

; Date: 12/2009; Budget Type:ORIGINAL ; Post/Adj: ASADJUST

						·	_	
	Total	Residential	Commercia)	l Industr	ial Fire	OPA	Resale	Miscellaneous
Number of Bills								
Monthly	1419378	1284142	105202	261	23527	6102	144	. 0
Bi-Monthly	. 0	0	0	0	0	0	0	0
Quarterly	0	0	0	0	0	0	0	0
Opening/Closing Bills	61675	58989	2477	2	165	42	0	0
Other	0	0	0	0	0	0	0	0
Total Actual	1481053	1343131	107679	263	23692	6144	144	0
Total Actual Prorated	1481053	1343131	107679	263	23692	6144	144	0
Budget	1428864	1291424	105592	252	25524	5940	132	0
Variance	52189	51707	2087	11	1832-	204	12	0
Number of Estimated Bills	45293	41837	3293	7	0	156	0	Ō
3 or More Estimates	511	448	51	. 0	0	12	0	0
Total Billed Days	45832488	40186871	3266487	7988	2179893	186856	4393	0
Water Sales (1000G)								
Metered	12352112	6042493	3844146	517796	19316	1426772	467033	34556
Flat_Rate	0	0	0	. 0	0	0	0	. 0
Total Water Sales	12352112	6042493	3844146	517796	19316	1426772	467033	34556
Credit	137478-	7450B-	40168-	4744-	0	436B-	5-	13685-
Intercompany Sales	. 0	. 0	0	0	0	0	0	0
Total Net Sales	12214634	5967985	3803978	513052	19316	1422404	467028	20871
Total Net Sales Prorated	12214634	5967985	3803978	513052	19316	1422404	467028	20871
Budget	1.3369867	6329916	4355110	726037	1514700	0	444104	D
Variance .	1155233-	361931-	551132-	212985-	1495384-	1422404	22924	20871
Revenues (\$)							*	
Billed	59230161	32315312	15110042	1417011	4091463	4822963	1456434	16936
Credits	552260-	340683-	175609-	13350~	7116~	14510-	17-	
Net Revenue	58677901	31974629	14934433	1403661	4084347	4808453	1456417	15961
Net Revenue Prorated	58677901	31974629	14934433	1403661	4084347	4808453	1456417	15961
Budget	65223605	35224291	17248761	1998815	4169432	5173145	1409161	0
Variance	6545704-	3249662-	2314328-	595154-	85085-	364692-	47256	15961
Billed Revenue/1000G	4.8039	5.3576	3.9260	2.7359	211.4489	3.3805	3.1184	.7647
Budget Revenue/1000G	4.8784	5.5647	3.9605	2.7530	2.7526	.0000	3.1730	.0000
# of Credit Adjustments	10702	9425	1175	2 2	16	70	2	12
Connections	10,07	2423	4.4.7.5	-	2.0	. , , , ,	~	
Total-End of Period	118855	107500	8760	22	2042	519	12	. 0
Budget	119606	108119	. 8833	21	2127	495	11	0
								0
Variance	751-	619-	73-	1	85-	24	1	U
Combon Dolinson (2000)	Xertory 1	Transaction 2	Davidson	ŧ	Variance	Y	20 Wanth Y	-11
System Delivery (1000G) Gross S/D Produce/Purch	Actual 13904566	Prorated 13904566	Budget 15841077	87.7	1936511-	Last Year 15642249	12-Month I 13904566	3011
	13704366	13204200	12041077	67.7	1936311-	13042243 N	13504366	
System Delivery Transfer			15041077		1076511	•	_	
Net System Delivery	13904566	13904566	15841077	87.7	1936511-	15642249	13904566	
Total Net Water Sales	12214634	12214634	13369867	91.3	1155233-	13413338	12214634	
Total Non Revenue Water	1689932	1689932	2471210	68.3	781278-	2228911	1689932	
N.R.W. %	12.1		15.6		3.5~	14.2	12.1	
Auth Unbilled/Consumption	0					0	0	
Actual Water Losses	1689932					2228911	1689932	
· · · · · · · · · · · · · · · · · · ·	3 -47	w_ #	**	T		w v	N N	
Operations	Actual	Budget	Variance	Last Year		Actual	Budget	: Variance
Tahan daaka (A)					monel ora man	(6)		
Labor Costs (\$)	1777002	1013366	120274	1077500	Total OSM Expen		7050554	1070205
Production	1773992	1913366	139374-	1877590	Production	5978869	7058254	1079385-
Network	3619218	3233397	385821	2827833	Network	5105648	4348709	756939
Cust Riths	90158	699457	609299-	603127	Cust Rltns	165907	711457	545550-
Maintenance	0	0	0	0	Maintenance	0	0	0
Admin & Gen	1174063	1096724	77339	1208320	Admin & Gen	21453761	21569019	115258-
Total Oam Payroll	6657431	6942944	285513~	6516870	Total	32704185	33687439	983254~
Capital Payroll	1485719	0	1485719	1871113				
Total Payroll	8143150	6942944	1200206	8387983				
Capitalization %	18	. 0	18	22	•			
								-1
Non-Scheduled Overtime (Hrs)					Sick Time (Hrs)	Actual	Prior Year	Difference
Production	3481	0	3481		Production	1293	1222	71
Network	15310	0	15310	14891	Network	7214	4842	2372
Cust Rltns	214	. 0	214	1886	Cust Rltns	376	673	297-
Maintenance	0	0	0	0	Maintenance	0	0	0
Admin & Gen	1084	0	1084	612	Admin & Gen	785	1220	435-
Total	20089	0	20089	21357	Total	9668	7957	1711
			*					
# of Employees						•		
Production	28	37	9-	30				
Network	75	84	9-	66				
Cust Rltns	0	0	0	17				
Maintenance	ō	Ō	0	0				
Admin & Gen	32	26	6	28				
Service Company	0	0	ō	0			•	
Total	135	147	12-	141				
Permanent FTE	135	147	12-	141				
Temporary FTE	133	1.77	0	141				
Total FTE	135	147	12-	141		•		
Customer/Employee Ratio	880	813	67	. , 141				
cascomer, mmproyee katto	000	013	0 /	U				

For Statistical data the number of actual days YTD are 365 , the number of budgeted days YTD are 365 .

For Statistical data the number of actual days in this period are 31, the number of budgeted days in this period are 31 .

Prorated values are provided for comparison to Budget.

04/12/10 15:18:57		Prior Year	372,123,9 77,255,8 85,847,8 300,1	363,832,118	270,19	179, 362 179, 362 2, 554, 9269 2, 554, 9269 2, 554, 428 7554, 430 7559, 430 7559, 8868	6,426,05	773 20 604,53 125,65 6,764,46	69,66	383,198,03	36,568,777 36,638,777 33,061,745	116,269,181	78,100,000	195,824,781	52,712,528 9,593,722 1,910,072, 1,910,072,	71,397,528	12,539,744 39,474 1114,715 13,4016 13,600,415 69,010,155	6,965,57	383,198,035
ks Company ater-Co 12 ater-Co 12 ater-Co 12 co 3het g 03/31/2010		Current Year	1386 1526 2255 255	446,586,488	270,19	3 17,480 2,224,241 3,140,641 7961,981 501,399	17,66	1,661,82 1,661,82 1,391,82 1,391,861,83	3,823,29	468,397,635	36,568,777 56,1557 36,170,129	129,404,458	1,445,600	277,240,058	3, 679, 18.	60,616,651	444 404,060 444,060 444,060 446,040 44	7,493,15	
American Water Works Kentucky-American Wat Total Company (UE Comparative Balance For the Period Ending	n Water Co.	scription	rk in progress preciation agguisition adjustment plant adjustments	ity Plant	roperty ents	l equivalents lestments lestments into sectivable c uncollectible accounts nues from assoc. companies s receivables i supplies		s ferred stock ate proceeding y & lnvest charges icome tax recovery			LIABILITIES tal nings pensation PS & Accum Comp Inc	equity	tç,	lzation	lities Lion of LTD able rued osits		ts ', for construction 'one taxes restment tax credits ', tax, refund thru rates	in aid o	l liabilities
83500 GL012BSYGP 0001R	Kentucky-Americar	De	Abbility Plant 2 Construction wo: 3 Accomplated dept 4 Utility plant a 5 Other utility p	Sub-total U	7 Non-Utility pro 8 Other investmen	Current Assets 10 Cash and cash equival 11 Temporary investments 12 Customer accounts recoils 13 Allowance for uncolle 14 Unbilled revenues 15 FIT refund due from a 16 Miscellaneous receivan 17 Materials and supplie	20 Sub-total	22 Deferred debit 23 Debt and pre 24 Expense of ri 25 Prelim surve 26 Reg Asset-in 27 Other	dus e	Į.	32 CAPITAL AND LIABILI 34 Common Stock 35 Retained Earnings 36 Unearned Compensation 37 Reacquired CyS & Ac	38 Total common e	9 Preferred sto 0 Long term deb	Total ca	42 Current liabiliti 44 Current bortio 45 Accounts Payab 47 Taxes accrue 47 Interest accrue 48 Customer deposi 49 Dividends decle 51 Other	52 Sub-total	54 Deferred credi: Customer adv 55 Deferred inc 57 Deferred inc 58 Regillab-inc 59 Other	2 Contributi	Total capital and

American water works company Kentucky-American water-Co 12 Total Company (USGAAP) Income Statement Month & YID For the Period Ending 03/31/2010

Kentucky-American Water Co.

83500 GL012ISAGP 0001R

Description	March Actual	March Plan	March Variance	March Prior Year	Yr to Date March Actual	Yr to Date March Plan	Yr to Date March Variance	Yr to Date March Prior Year	Annual Forecast
1 OPERATING REVENUES 2 Water 3 Sewer 4 Other 5 Management	5,027,887 24,353 263,346	5,234,095 28,417 237,440	206,208- 4,064- 25,906	4,197,074 26,004 206,237	14,473,306 77,411 766,811	15,087,579 85,251 691,312	614,273- 7,840- 75,499	12,255,620 77,884 581,291	72,573,732 341,004 2,718,058
6 Total Revenues 7 OPERATIONS & MAINTENANCE EXPENSE	5,315,586	5,499,952	184,366-	4,429,315	15,317,528	15,864,142	546,614-	12,914,795	75,632,794
	551,756	660,275	108,519-	468,	1,677,883	1,845,731	167,848-	1,518,111	7,752,492
	309,732	259,883	49,849	250,	32,813 810,960	28,252 742,429	4,561 68,531	34,766	144,183
Waste Disp	20,334	29,757	51,332- 9,301-	170, 15,	379,130 68,686	493,302 80,982	114,172-	505,870	2,421,067
	181,377	752,314	43,130-	522, 170,	2,115,794 552,456	2,170,629	54,835-62,760-	1,822,064	8,779,185
Regulator	96,374 25,328	109,317 24,554	12,943- 774	121,	287,864	327,951	40,087-	361,431	1,311,804
17 insurance Other Than Group 18 Customer Accounting	7,658-	68,311 150,435	75,969-	120,	99,111 359,824	204,933	105,822-86,131-	151,300	304,983 819,732 1 921 945
	68,755 234,074 224,773	3,057 106,700 334,649 271,556	37,945- 100,575- 46,783-	4,288 45,266 298,461 214 913	6,497 155,010 695,599	9,171	2,674- 59,622- 253,894-	9,893 121,222 827,058	36,684 741,917 3,612,973
Total Maintenance & Operations Expense	2,663,342	3,154,369	491,027-	2,474,	8,012,952	8,909,381	896,429-	301,738 7,634,589	37, 767, 762
	506.315	547.634		40.00					111111111111111111111111111111111111111
28 Amortization 29 deneral Taxes 30 state frome masses	43,412 333,702	42,849 400,329	41,313- 563 66,627-	480,850 43,129 206,456	1,519,647 130,237 1,097,846	1,640,917 128,547 1,204,795	121,270- 1,690 106,949-	1,439,208 128,412 763,516	7,467,675 514,188 4,794,043
31 Federal Income Taxes 32 Tax Savings Acquisition Adjustment			84,456 155,398	24,270 142,886	226,393 1,432,319	165,992 1,165,946	60,401 266,373	125,591 707,693	998,952
33 Total Operating Expenses	4,261,594	4,620,150	358,556-	3,372,152	12,419,394	13,215,578	796,184-	10,799,009	58,617,297
ing Income	1,053,992	879,802	174,190	1,057,163	2,898,134	2,648,564	249,570	2,115,786	17,015,497
35 OTHER INCOME & DEDUCTIONS 35 Non-Operating Rental Income 37 Dividend Income-Common 38 Dividend Income-Preferred 39 Interest Income 40 APUD Equity 42 M & U Miscellancous Income 43 Gain (Loss) on Disposition		222,962	2,241 40,082 12,473	371,138	2,241 712,576 58,015	581,924	2,241 130,652 58,015	1,063,259 35,118	2,164,582
45 Total Other Income	277,758	222,962	54,796	390,969	772,832	581,924	190,908	1,098,377	2,164,582
46 Miscellaneous Amortization 47 Tax Savings Acquisition Adjustment	35-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	35-	3 5 1	106-		106-	106-	
48 Misc. Other Deductions 49 General Taxes	99,497	68,052	31,445	27,207	255,970	225,588	30,382	132,630	603,270
OD Ex	5,085-27,882-	1 1 1 1 1 1 1 2 3 4 5	5,085-	4,005	11,736- 64,355-		11,736-	365 1,368	
	66,495	68,052	1,557-	51,398	179,773	225,588	45,815-	134,257	603,270
	211,263	154,910	56,353	339,571	593,059	356,336	236,723	964,120	1,561,312
	1,265,255	1,034,712	230,543	1,396,734	3,491,193	3,004,900	486,293	3,079,906	18,576,809
55 INTEREST CHARGES 56 INTEREST ON LONG-TEXM Debt 57 Amortization and Debt Expense 58 Interest-Short Texm Bank Debt	451,728 10,309 9,439	453,902 15,417	2,174- 5,108-	469, 476 7, 396	1,356,369	1,362,890	6,521-	1,410,529	7,605,764
Other Interest Expense AFUDC-Debt	131,411-	181,862-	8,153- 50,451	174,350-	8,153- 355,233-	475,824-	8,153- 120,591	496,623~	1,725,583-
	331,912	320,046	11,866	360,136	1,047,928	1,005,141	42,787	1,076,677	6,460,245
62 Net Income 64 Preferred Dividend Declared	933,343	714,566	218,677	1,036,598	2,443,265	1,999,759	443,506 114,702	2,003,229	12,116,564
65 Net Income to Common Stock	926,874	746,431	180,443	1,030,087	2,423,858	2,095,054	328,804	1,983,480	12,497,744

04/12/10 15:17:52	Annúal Forecast			37,938,760CR		19,370,365CR		1,801,501CR		2,940,894CR	1,804,077CR		7,190,718CR		1,527,417CR				72,573,732CR	911 944CB	120,00008	8,508CR	552CR	341,004CR			277,704CR	1,119,024CR	22, 032CR	600, 600CR	69B, 698CR			2,718,058CR	7,357,858
	Yr to date March Prior Year	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	:	7,024,935CR	106,550	3,124,301CR	98,168	256,345CR	16.876	591,191CR	342,011CR	741CR	952,419CR	85,091	303,696CR	36,422	1,820CR	1,269CR	12,255,621CR	. 74 8700FZ. 74	28,973CR	1,682CR		77,885CR			28,382CR	270,173CR	5,341CR	111,824CR	161,434CR	1,510CR	2,627CR	581,291CR	199,631 157,437 154,435
	Yr to date March Variance			28,730CK	90,807CR	411,821	136,640	11,373	18.082	8,684CR	31,734CR		186,726	26,812	11,800CR	693CR	3,932CR	BOLCR	614,273	6.64 448	2.150	490	1,443CR	7,841	60.0650%	35CR	47,003	102,812CR	1,980CR	31,276	12,649	160CR	1,376CR	75,500CR	1,748,839CR 190,115 145,409 227,013 40,701
	Yr to date March Plan	* * * * * * * * * * * * * * * * * * * *		1, 301, 4 / LUK		3,973,470CR		381,563CR		678,300CR	416,100CR		1,384,385CR		352,290CR				15,087,579CR	52.98608	30,00008	2,127CR	138CR	85,251CR			69,426CR	279,756CR	5,508CR	150,150CR	186,472CR			691,312CR	1,748,839
y. 12 7TD 8010	Yr to Date March Actual			1, 350, 20LCR	90,807CR	3,561,649CR	136,640	370,190CR	18,082	686,984CR	447,834CR		1,197,659CR	26,812	364,090CR	693CR	3,932CR	BOICE	14,473,306CR	46,342CR	27,850CR	1,637CR	1,581CR	77,410CR	60,0650R	35CR	22,423CR	382,568CR	7,488CR	118,874CR	173,823CR	160CR	1,376CR	766,812CR	190,115 145,409 227,013 40,701
American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAR) Analysis of Income Month & YTD For the Period Ending 03/31/2010	March Prior Year		5	Z, 133, 141CK	136,851CR	982,274CR	28,446CR	90,115CR	6,042	. 197,064CR	111,990CR	812	289, 323CR	86,153CR	97,750CR	12,635	735CR	440CR	4,197,073CR	15,051CR	9,893CR	1,060CR		26,004CR			8,906CR	93,572CR	1,692CR	41,292CR	59,800CR	25CR	950CR	206,237CR	58,920 49,673 48,296 13,963
American Wa Kentucky-Amm Total Co Analysis of For the Perio	March Variance		; ;	70///	144,146CR	221,573	99, 595CR	27,841	13,437CR	7,625CR	28,197CR		140,198	9,447CR	5,842	3,269CR	1,309CR	2CR	206,208	2,798	1,507	175	417CR	4,063	21,163CR	35CR	12,669	34,305CR	228CR	8,240	8,398	60CR	878	25,906CR	625,623CR 63,677 51,014 75,234 14,687
	March Plan			75.00		1,381,723CR		143,118CR		226,100CR	138,700CR		543,187CR		117,430CR				5,234,095CR	17,66203	10,000CR	709CR	4 6CR	28,417CR	,		23,142CR	93,252CR	1,836CR	50,050CR	69,160CR			237,440CR	625,623
·	March Actual		0000	2000 1000 1	144,146CR	1,160,150CR	99,595CR	115,277CR	13,437CR	233,725CR	166,897CR		402,989CR	9,447CR	111,588CR	3,269CR	1,309CR	2CR	5,027,887CR	14,864CR	8,493CR	534CR	463CR	24,354CR	21,163CR		10,473CR	127,557CR	2,064CR	41,810CR	60,762CR	60CR	578	263,346CR	63,677 51,014 75,234 14,687
83410 GLO12AIAGP 0001R	Description	00012 Kentucky-American Water Co.	PO2 Water Revenues 401110 Res Sales Billed Pas Gales billed	401120 Res Sales Unbilled	401210 Com Sales Billed	Com Sales Billed 401220 Com Sales Unbilled	Com Sales Unbilled	Total Ind Sales Billed	101320 ind Sales Unbilled Ind Sales Unbilled	401410 Pub Fire Billed Pub Fire Billed	401450 Friv Fire billed	401460 Priv Fire Unbilled	401520 Pub Auth Billed	Pub Auth Unbilled	SFR Billed 401620 Sales for Becale Unbilled	A01610 Sales for Resale Unbilled	AW12 Sale for Resale AW09	Misc Sales Billed	PO2 Water Revenues	PO3 Sewer Revenues 402110 Dom WW Serv Billed Dom WW Serv Billed	402210 Com WW Serv Billed Com WW Serv Billed	402310 Ind WW Serv Billed Ind WW Serv Billed	402510 Pub Auth WW Svc Billed Pub Auth WW Svc Billed	PO3 Sewer Revenues	P04 Other Revenues 403003 Oth Rev-Interco Rent AW03 Oth Rev-Interco Rent	403101 Oth Rev-Forfeited Discounts Oth Rev-Forfeited Discounts	403102 Oth Rev-Rents Water Property Oth Rev-Rents Water Propert	403103 OEA REV-COLLECT TOT OTHERS A03104 Oth Days Adm Alact for Others	OCH Rev-NSF Check Charge	totalos oun kev-Appl/Initiate Serv	**************************************	**************************************	Oth Rev-Other Water Rev	P04 Other Revenues	F08 Labor 501200 Labor 13 Labor Oper WT 1305 Labor Oper WT 14 Labor Oper TD Super/Eng 1405 Labor Oper TD Super/Eng

March March Prior Year Netuch Prior Year Natural Plan Warren Prior Year Actual Plan (1970) 15,930 126,983 149 139,880 126,983 149,727 197,930 15,930 126,983 149,28 14,727 197,930 15,930 15,930 15,930 14,726 14,729 17,276 17,27			
Section 143,439	to date Yr to date March March Plan Variance	Yr to date March Prior Year	Annual Forecast
TY 13,703 1439 43,439 15,727 19,703 19,850 126,965 180 126,965 180 126,965 180 126,965 180 126,965 180 126,965 180 180 180 180 180 180 180 180 180 180	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Big 2,455	126,963	125,685	
Big 3,342 6,552 6,552 6,754 6,199 7,148 6,199 7,148 6,199 7,144 6,	331,826	268,735	
Extraction 1, 432	21,589	1,494	
### Bill	4, 023 8, 949 3, 794	10,244	
## 1,138	650 'E	3,383	
## 11,002 12,986	1,380	6,599	
ET 13.418	65,393 18,999	53,249 642CR	
ENG. 4,200 4,340 1,534 10,554 10,556 10,536	29,825	19,542	
ENGY 252 663 663 5,542 ENGY 3,674 3,007 21,543 and 3,701 3,411 1,152 1,154 ENTY 3,411 1,154 3,701 1,152 1,156 ENTY 3,411 1,154 3,701 1,152 1,156 ENTY 3,411 1,154 8,851 2,154 11,102 1,259 833 2,560R 16,757 115,123 2,556,652 16,777 115,123 2,556,652 16,777 115,123 44,667 8 32,498 73,965 8 16,777 115,123 2,566 3,777 115,123 2,567 4 3,007 21,543 1,138 74,11 1,158 1,158 1,669 1,677,882 1,138 1,138 1,138 1,138 1,138 1,1403 1,209 1,209 1,209 1,209,831 259,831 1,677,832 111,002 155,898 44,896 R 160,365 356,662 111,102 155,898 44,896 R 160,365 356,662 111,002 155,898 16,657 16,365 356,662 111,002 155,898 16,657 16,365 356,662 111,002 155,898 16,657 160,365 356,662	26,105	3,153	
### 3,570	5,542	1,219	
### 3,701	5,017	3.502	
E IND	1,361	125	
16 16.9 16.959 328 328 328 328 328 328 328 328 328 41,467CR 32,498 73,965CR 18,749CR 5,086 854 2,574 2,327 1,138 326 3,241 2,137 1,138 326 3,241 1,138 1,138 1,138 326 3,241 1,138 326 3,241 1,309 11,184 8,851 2,154 2,133 14,036 28,881 49,849 250,640 810,960 111,002 129,888 48,896CR 160,365 336,862 111,002 115,002 111,002 1159,898 48,896CR 160,365 336,335 356,862 111,002 111,002 111,002 1159,898 48,896CR 110,365 336,862	9,668	2,220	
### 1,467CR 32,498 73,965CR 18,749CR 5,086 854 851 1,138 326 3,237 46,959 16,95	16 510		
2,536 41,467CR 32,498 73,965CR 18,749CR 5,086 854 854 2,574 2,327 2,537 2,134 1,138 3.241 2,154 2,154 2,154 2,154CR 468,749 1,677,882 12,493 8,851 2,333 14,036 28,881 12,493 8,851 3,642 14,771 32,813 550,674 255,883 259,883 49,849 256,640 810,960 111,002 159,888 48,896CR 160,365 356,862	16,959 4,586	1,669	
1,156 854 1,158 1,138 1,138 1,138 1,138 1,138 1,138 1,138 1,138 1,138 1,139 1,309 1,309 1,309 1,309 1,309 1,4036 2,8,881 1,309 1	31		
### 17.467CR 32,498 73,965CR 18,749CR 5,086 854 2,574 2,327 1,138 3.241 2,154 2,154 2,574 2,327 1,138 326 3,241 1,309 1,677,882 12,493 8,851 2,333 14,036 28,881 12,493 8,851 2,333 14,036 28,881 12,493 8,851 3,642 14,771 32,813 50,674 259,883 259,883CR 45,752 259,893CR 45,620 309,732 255,883 49,849 250,640 810,960 111,002 159,898 48,896CR 160,365 356,862	473		
#1,467CR 32,498 73,965CR 18,749CR 5,086 B54 2,574 2,327 1,138 2,154 2,154CR 326 3,241 Dffice 551,754 660,275 108,521CR 468,749 1,677,882 1,309 1,309 1,677,882 12,493 8,851 2,333 14,036 28,881 12,493 8,851 3,642 14,771 32,813 S50,674 259,883 259,883 259,883 309,732 259,883 48,896CR 160,365 356,862 111,002 159,898 48,896CR 160,365 356,862	E963		
ticer 1,138 2,154 2,154 2,154 2,154 2,154 2,154 2,154 2,154 2,154 2,154 2,154 2,154 2,154 2,154 2,154 2,154 468,749 1,677,882 12,493 8,851 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,493 8,851 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,309 1,493 1,61,71 1,208 1,620 1,620 1,000 1,002 1,002 1,003	90,430 85,344CR	24,914	368,786
Light 2,154 2,154R 3,241 Dffice 551,754 660,275 108,521CR 468,749 1,677,882 11,104 8,851 2,333 14,036 28,881 12,493 8,851 3,642 14,771 32,813 250,674 259,883 259,883CR 35,777 115,123 250,674 4,620 309,732 259,883 48,896CR 160,365 356,862	2,327	6,664	
Selfice 551,754 660,275 108,521CR 468,749 1,677,882 10,309 1,309 1,677,882 12,493 8,851 2,333 14,036 28,881 12,493 8,851 3,642 14,771 32,813 250,674 259,883 259,883CR 35,777 115,123 258,759 299,277 85,919 309,732 259,883 49,849 250,640 810,960 111,002 159,898 48,896CR 160,365 356,862	3,241	3,180	
551,754 660,275 108,521CR 468,749 1,677,882 11,184 8,851 2,333 14,036 28,881 1,309 1,309 735 3,932 12,493 8,851 3,642 14,771 32,813 50,674 259,883 259,893CR 35,777 115,123 258,739 299 49,827 685,919 454 4,620 309,732 259,883 49,849 250,640 810,950	6,462 6,462CR		25,848
11,184 8,851 2,333 14,036 1,309 12,493 18,851 1,309 14,771 258,777 258,777 258,759 259,883 259,883 454 454 309,732 259,883 49,849 250,640 111,002 159,898 48,896CR 160,365	1,845,731 167,849CR	1,518,112	7,752,492
1,309 12,493 8,851 3,642 14,771 259,883 259,883CR 259,883CR 259,883CR 259,883CR 259,883 45,782 309,732 259,883 49,649 250,640 111,002 159,898 48,896CR 160,365	000		;
50,674 259,883 259,883CR 35,777 259,883CR 259,777 259,777 259,777 259,777 259,777 259,777 259,777 259,777 259,777 259,777 259,777 259,777 259,775 259,883 49,895CR 160,365		24,740	144,183
50,874 259,883 259,893CR 35,777 258,759 299,627 299 4,782 299,627 299 4,782 299,883 49,849 250,640 211,002 159,888 48,896CR 160,365	28.252	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	
259 4,782 454 309,732 259,883 49,649 250,640 111,002 159,898 48,896CR 160,365	7, 4 4,44 8,64	H 101	4,054,603
454 309,732 259,883 49,649 250,640 111,002 159,898 48,896CR 160,365	5,298		
309,732 259,883 49,649 250,640 111,002 159,898 48,896CR 160,365	4,620	8,626	
111,002 159,898 48,896CR 160,365	742,429 68,531	703,904	4,054,603
7 493 B DED	462,764 105,902CR	474,530	2,330,572
7,423 2,436CR 10,447	30,538 8,270CR		90,495
P11 Chemicals 170,812 379,130	493,302 114,172CR		2,421,067

	March Plan v 29,635 29,635 372,494	March March Yar Pilor Year Pilop 94CR 15,564	Yr to Date March		1	Yr to date	
12,641 29,635 7,693 20,334 29,635 8,368CR 25,365 81,089 30,530 28,867 34,740 38,320 17,084 4,807 2,284 1,870 52,209 129,240 14,309 4,039 85,714 709,185 752,314 709,185 117,879 10,94CR 75,000 181,377 205,075 112,907CR 113,377 205,075	CR 372,494 37 CR 37 11 11 11 11 11 11	15,564	Actual	Yr to date March Plan	Yr to date March Variance	March Prior Year	Annual. Forecast
7,693 20,334 29,635 20,334 29,635 81,089 30,530 28,867 34,740 38,320 17,084 1,870 52,284 1,870 52,284 1,870 129,246 7,840 14,309 4,039 85,714 709,185 117,879 20,8747 1109,281 109,317 26,374 109,317	29,635 29,635 372,494 3		45,607	80,982	35,375CR	43,654	336,783
20,334 29,635 8,366CR 25,365 81,089 30,530 28,867 34,740 38,320 17,084 1,870 52,209 129,240 14,309 4,039 4,039 65,714 709,185 752,314 709,185 10,974CR 112,977CR 112,977CR 112,977CR 120,281 109,317 24,029 23,777	29,635 372,494 37 33 3		23,078		23,078		
372,494 8,36CR 25,365 81,089 30,530 28,867 34,740 38,320 17,084 1,870 52,209 129,246 7,840 14,309 4,039 85,714 709,185 752,314 709,185 10,974CR 112,997CR 109,317 24,029 23,777	372, 494 CR	15,564	68,685	80,982	12,297CR	43,654	336,783
8,366CR 25,365 81,089 30,530 28,867 34,740 38,320 17,084 1,870 52,209 129,246 7,840 14,309 4,039 85,714 709,185 117,879 118,339CR 117,879	ర			1,078,850	1,078,850CR		4,295.383
25,365 81,089 30,530 28,867 34,740 38,320 17,084 1,870 52,284 1,870 159,246 7,840 14,309 4,039 85,714 709,185 10,777 22,317 109,317 24,029 23,777	а в м а м м н	55, 869CR	6,550CR	•	6.550CR	41.482CR	
81,089 30,530 28,867 34,740 38,320 17,084 1,870 129,246 7,840 14,309 4,039 65,714 709,185 752,314 709,185 10,974R 10,974R 10,974R 10,974R 109,317 24,029 23,777		25,804	74,101		74.101	73.629	
30,530 28,867 34,740 38,320 17,084 1,870 52,209 129,246 7,840 14,309 4,039 85,714 709,185 752,314 709,185 10,7879 10,7879 112,997CR 113,377 205,075	·	102,637	249,026		249,026	287,728	
28,867 34,740 38,320 17,084 4,807 2,284 1,870 129,240 14,309 4,039 4,039 4,039 4,039 10,346 11,339CR 10,97CR 112,907CR 112,907CR 109,317 24,029 23,777		23,185	78,052		78,052	65,732	-
34,740 38,320 17,084 4,807 2,284 1,870 129,240 129,246 7,840 14,339 4,039 85,714 709,185 752,314 709,185 11,377 205,075 112,997CR 109,317 24,029 23,777	·	28,914	91,131		91,131	81,261	
38,320 17,084 4,807 2,284 1,870 129,246 7,840 14,309 4,039 85,714 709,185 117,879 10,974CR 12,907CR 12,907CR 109,317 24,029 23,777		10,601	98,581		98,581	76,048	
4,807 2,284 1,870 52,209 129,240 159,246 7,840 14,309 4,039 85,714 709,185 752,314 709,185 117,879 10,974CR 75,000 181,377 205,075 112,907CR 109,317 96,374 109,317		28,467	116,860		116,860	91,186	
2,884 1,870 52,209 129,246 7,840 14,309 4,039 85,714 709,185 10,974CR 10,974CR 10,974CR 11,879 10,974CR 12,907CR 12,907CR 109,317 96,374 109,317		16,474	49,965		49,965	51,709	
2,284 1,870 52,209 129,246 17,840 14,309 4,039 85,714 709,185 117,879 10,974CR 10,974CR 112,907CR 112,907CR 112,907CR 1109,317 96,374 109,317		14				125	
2,284 1,870 52,209 129,246 7,840 14,309 4,039 85,714 709,185 130,075 117,879 10,974CR 10,974CR 11,907CR 12,907CR 109,317 96,374 109,317	4,807	4,025	14,201		14,201	10,121	
1,870 52,209 129,246 7,840 14,309 4,039 85,714 709,185 10,974CR 10,974CR 10,974CR 11,907CR 109,317 96,374 109,317 96,374	2,284	3,555	6,027		6,027	5,862	
129,240 159,246 7,840 14,309 4,039 85,714 709,185 117,879 10,974R 10,974R 12,907CR 12,907CR 12,907CR 109,317 24,029 23,777	1,870	1,663	5,570		5,570	4,514	
129,246 7,840 14,309 4,039 85,714 709,185 752,314 709,185 10,374RR 75,000 181,377 205,075 112,997CR 109,281 109,317 24,029 23,777	37	49,836	151,019	1,091,779	940,760CR	141,513	4,483,802
159,246 7,840 14,309 4,039 85,714 709,185 752,314 709,185 10,974CR 92,811 12,907CR 109,281 109,317 24,029 23,777	.0 129,240	114,509	395,980		395,980	418,102	
14,309 4,039 85,714 709,185 752,314 709,185 117,879 10,974CR 12,907CR 12,907CR 109,317 96,374 109,317	159,246	78,142	440,548		440,548	265,501	
14,309 4,039 85,714 709,185 752,314 117,879 10,974CR 92,811 12,907CR 12,907CR 109,317 96,374 109,317	7,840	B,094	22,775		22,775	24,363	
4,039 85,714 709,185 752,314 117,879 10,974CR 12,907CR 12,907CR 109,317 96,374 109,317	14,309	17,648	43,301		43,301	53,962	
85,714 709,185 752,314 18,339CR 117,879 10,974CR 75,000 181,377 205,075 12,907CR 109,317 96,374 109,317	9 4,039	3,843	11,773		11,773	11,198	
18,339CR 18,339CR 117,879 10,974CR 12,907CR 12,907CR 12,907CR 109,317 96,374 109,317	1	61,425	273,435		273,435	200,990	
18,339CR 117,879 10,974CR 92,811 181,377 205,075 12,907CR 109,317 96,374 109,317	75	522,967	2,115,795	2,170,629	54,834CR	1,822,062	8,779,185
10,974CR 181,377 12,907CR 109,281 96,374 109,317 24,029 23,777	e e	32,311CR 121,559	53,031CR 357,975	390,216	390,216CR 53,031CR 357,975	87,417CR 361,310	1,560,692
12,907CR 109,317 12,907CR 109,317 12,907,374 109,317 12,907,377 12,907,377		19,420CR 100,563	30,921CR 278,433	225,000	30,921CR 53,433	45,450CR 299,357	000'006
12,907CR 109,317 12,96,374 109,317 12,9	: : : : :	170,391	552,456	615,216	62,760CR	527,800	2,460,692
24,029 24,029 24,029	fi	26,384CR 147,961	39,979CR 327,843	327,951	39,979CR 108CR	56,919CR 418,350	1,311,804
24,029 23,777		121,577	287,864	327,951	40,087CR	361,431	1,311,804
	9 23,777 252	12,443	72,088	71,331	757	37,330	295,103
1,299 500		1,022	3,896	1,500	2,396	3,066	000'9
772			; ; ; ; ; ; ; ; ; ;	1831	831CR		3,880
F16 Regulatory Expense . 25,328 24,554 774		13,465	75,984	73,662	2,322	40,396	304,983

83410 GLO12ATAGP 0001R			American Wa Kentucky-Ame Total Cc Analysis of For the Peric	American Water Works Company Kentucky-American Water-Co 12 Fotal Company (USGAAP) Analysis of Income Wonth & YTD For the Period Ending 03/31/2010	2 2 010				
Description	March Actual	March Plan	March Variance	March Prior Year	Yr to Date March Actual	Yr to date March Plan	Yr to date March Variance	Yr to date March Prior Year	Annual Forecast
Insurance General Liab 16 Ins Gen Liab Oper AG 558000 Insurance Workman's Comp	29,262CR	2,437	2,437CR 95,136CR	17,927	33,841	7,311	7,311CR 163,781CR	76,703	29,244 790,488
001 Ins Work Comp Cap Credits 16 Ins Work Comp AG 559000 Insurance Other	1,811CR 12,608		1,811CR 12,608	3,401CR 14,686	5,558CR 37,825		5,558CR 37,825	9,414CR 44,084	
16 Ins Other Oper AG	10,807	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10,807	13,353	33,004		33,004	39,927	
P17 Ins Other Than Group	7,658CR	68,311	75,969CR	42,565	99,112	204,933	105,821CR	151,300	819,732
F18 Customer Accounting 570100 Uncollectible Accounts 15 Uncollectible Accounts 16 Uncollectible Accounts 15 Thonlectible Accis-MI's 575000 Miso Change Can	3,251CR 407CR	46,494 4,167	49,745CR 4,574CR	17,339 5,401	29,932CR 69,862	134,077	164,009CR 57,361	103,235 9,348	648,786 50,004
15 Misc Oper CA 87510 Bark Sarries Character Ch	383CR		383CR	1,505	165		165	1,912	
15 Bank Service Charges CA 550 Collection Adenotes Ch	22,029	21,666	363	18,354	54,183	64,998	10,815CR	49,527	259,992
15 Collection Agencies CA 575420 Forms CA	11,614	3,467	8,147	6,350	28,286	8,856	19,430	5,437	61,071
15 Forms CA 575620 Office & Admin Supplies CA	18,183	17,716	467	15,152	51,551	53,148	1,597CR	50,481	212,592
15 Office & Admin Supplies CA 575660 Postage CA	986		986	151	2,034		2,034	319CR	
15 Postage CA 575740 Telephone CA	55,374	48,925	6,449	48,804	152,913	148,375	4,538	143,490	593,500
15 'Telephone CA 575820 Uniforms CA	12,100	8,000	4,100	7,076	30,722	24,000	6,722	22,210	96,000
15 Uniforms CA	40	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	40		40		40	61	
P18 Customer Accounting	116,285	150,435	34,150CR	120,132	359,824	445,955	B6,131CR	385,382	1,921,945
119 Rents 541000 Kents-Real Property 14 Rents-Real Prop Oper TD 541400 Rents-Equipment	100	387	287CR	1,737	006	1,161	261CR	1,887	4,644
14 Rents-Equipment Oper TD 16 Rents-Equipment Oper AG	2,010	387	387CR 273CR	154 2,397	5,597	1,161 6,849	1,161CR 1,252CR	1,276	4,644
P19 Rents	2,110	3,057	947CR	4,288	6,497	9,171	2,674CR	9,892	36,684
P20 General Office Exp 520100 Material and Supplies 16 M & S Oper AG 57502 Misc General Office	3,745	2,639	1,106	3,769	10,199	7,767	2,432	8,288	32,968
16 Misc General Office . 575100 Bank Service Charges AG	577	521	26	775	1,022	612	410	1,213	3,278
575260 Credit Line Fees 16 Credit Line Fees 57251 Credit Line Fees	35		35	35	105		105	105	
AW46 Credit Line Fees AW46 575280 Dues/Membership Deduct	8,551	8,333	218	6,786	12,651	24,999	12,348CR	18,794	966'66
16 Dues/Membership Deduct 575320 Electricity AG	3,162	1,285	1,877	1,241	7,523	13,505	5,982CR	15,080	39,423
16 Electricity AG 575340 Empl Exp AG-P/R JE	8,276	2,728	5,548	5,942	20,650	11,281	9,369	13,289	50,359
16 Employee Expenses AG 575342 Empl Exp Conf/Registration AG	7,086	9,962	2,876CR	2,752	13,991	24,206	10,215CR	5,905	109,428
16 Empl Exp Conf/Registration 575350 Meals Deduct-P/R JE	1,280	2,413	1,133CR	250	2,750	5,378	2,528CR	1,575	30,546
16 Meals Deduct 575351 Meals Non Deduct	2,322	1,936	386	1,376	4,512	4,635	123CR	2,806	17,764
16 Meals Non Deduct 575420 Forms AG	2,322	1,636	686	1,376	4,582	3,988	594	2,914	14,756
16 Forms AG 575480 Heat - Oil/Gas AG	176		176		176		176	2,218	2,985
16 Heat - Oil/Gas AG 575500 Janitorial AG	1,983	2,566	583CR	2,159	5,208	8,718	3,510CR	13,606	23,051
16 Janitorial AG 575620 Office & Admin Supplies AG	13,688	5,848	7,840	6,500	24,000	17,544	6,456	11,400	70,176
16 Office & Admin Supplies AG 575660 Postage AG	3,302	1,650	1,652	3,539	12,706	4,850	7,856	6,188	19,476
16 Postage AG 575670 Relocation Expenses	68		63 63	7.1	145	1,600	1,455CR	1,735	6,700
16 Relocation Expenses 575740 Telephone AG		55,000	55,000CR			55,000	55,000CR		85,000
16 Telephone AG 575741 Cell Phone AG	2,340	3,275	935CR	2,385	7,140	9,825	2,685CR	7,232	52,215

Description 16 Cell Whome Ag 15 F18780 Trash Removal Ag 15 Trash Removal Ag 15 Trash Amoval Ag 15 Trash Amoval Ag			For the Perio	For the Period Ending 03/31/2010	2010 Vr to Date	**************************************	7 5 5 5 6 7	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
tell Phone AG In Removal AG Trash Removal AG Exash Removal AG Exasts Wrr Wrn AG	March Actual	March Plan	March Variance	March Prior Year	xr co Date March Actual	ir to date March Flan	ir to date March Variance	Yr to date March Prior Year	Annual Forecast	
Frash Removal AG & waste With Wom no	6,764	6,033	731	6,187	21,084	18,099	2,985	8,512	73,296	
a man and a man and and	340	875	535CR	78	967	2,625	1,658CR	156	10,500	
Wir & Waste Wir Exp AG	2,717	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,717	46	5,600	# # # # # # # # # # # # # # # # # # #	5,600	208	11 11 11 11 11 11 11 11 11 11 11 11 11	
P20 General Office Exp	68,755	106,700	37,945CR	45,267	155,011	214,632	59,621CR	121,224	741,917	
P21 Miscellaneous 504500 Other Welfare Expense 115 Other Welf Order 20		,		ļ						
Oyee Awards Ag	;	T, 000	1,000CR	2,122		14,000	14,000CR	2,122	24,500	
oyee Physical Exam AG	1,394	1,000	394	1,278	1,527	4,500	2,973CR	1,827	15,950	
mpioyee Physical Exam AG ty Incentive	330	682	352CR	257	4,528	2,446	2,082	1,462	8,802	
16 Safety Incentive 504660 Tuition Aid AG				1,105	346		346	2,254	008'9	
uition Aid AG ning AG	10,087	6,000	4,087	5,039	20,206	13,000	7,206	9,935	30,000	
raining AG		2,500	2,500CR	1,111	1,117	2,500	1,383CR	1,111	13,025	
401k Oper AG	15,242	11,600	3,642	10,913	34,412	32,413	1,999	28,561	136,480	
16 DCP Oper AG 508102 Retire Med Reimb	9,664	10,360	696CR	7,165	25,943	28,646	2,703CR	22,124	122,558	
letiree Med Oper AG	1,167		1,167	808	2,559		2,559	1,497		
16 ESPP Oper AG 520100 M & S Oper P	333		333	484	938		938	2,309		
12 M & S Oper P 13 M & S Oper WT 14 M & S Oper WT 53000 Contract Synchroneling	1,362	2,647 10,658	263CR 1,265CR 1,930CR	2,613 1,449	7,804 31,006	789 7,941 32,474	789CR 137CR 1,468CR	242 8,514 22,940	3,156 35,784 131,650	
ontr Svd-Acatg Oper AG r Svd-Audit Wees Oper AG		18,095	18,095CR	18,301		54,285	54,285CR	36,236	217,140	
ontr Svc-Audit Fees Oper A	9,071		9,071		26,770		26,770			
ontr Svc-Legal Oper AG	6,439	16,317	9,878CR	4,419	32,906	48,951	16,045CR	53,149	195,804	
13 Contr Svc-Other Oper WT 14 Contr Svc-Other Oper ID 15 Contr Svc-Other Oper GA 16 Contr Svc-Other Oper A	13,998 8,768 20,703 5,717	22,123 11,667 14,204 11,708	8,125CR 2,899CR 6,499 5,991CR	28,311 26,952 16,237 4.604	34,288 9,149 35,691	56,712 31,001 42,612 37,474	22,424CR 21,852CR 6,92LCR	64,452 45,603 57,080	271,244 141,754 170,448	
535001 Contr Svc-Temp Empl Oper WT 13 Contr Svc-Temp Empl Oper WT 15 Contr Svc-Temp Empl Oper CA			1,842		5,340 1,160		5,340			
r svc-tab Testing Oper Wr ontr Svc-Lab Testing Oper s - Can Credits	1,536	2,253	717CR	3,127	2,337	3,004	667CR	5,320	15,358	
Trans - Cap Credits Trans Oper TD		10,197CR	88 8	23,468CR 453	27,498CR 1,134	30,433CR	2,935	63,492CR 1,927	122,206CR	
550001 Trans Oper AG Lease Cost 16 Trans Oper AG Lease Cost	10,815		10,815	4,638	11,916		15,663	13,066		
rans Oper AG Lease Fuel 3 Oper AG Lease Maint	17,528	34,929	17,401CR	20,648	72,225	104,787	32,562CR	56,858	419,148	
16 Trans Oper AG Lease Maint 556000 Insurance Vehicle	4,587	29,586	24,999CR	17,662	34,257	88,758	54,501CR	57,898	355,032	
16 Ins Vehicle Oper AG 568010 Water Res Conservation	2,918	3,000	82CR	3,199	8,754	000'6	246CR	9,598	36,000	
Water Res Conservation c Oper SS	19,220	8,200	11,020	6,510	45,377	46,600	1,223CR	36,616	176,400	
11 Misc Oper SS 12 Misc Oper P	107 802CR	300	193CR 802CR	1,053	538	006	362CR 393	1,053	6,600	
13 Misc Oper Wr 14 Misc Oper TD 16 Misc Oper AG 57530 Advertising	3,088 4,586 3,106	4,766 6,092 12,634	1,678CR 1,506CR 9,528CR	5,585 10,311 4,195	12,828 31,238 8,904	18,795 18,276 39,302	5,967CR 12,962 30,398CR	11,232 29,104 29,606	61,689 73,104 168,108	
Advertising Brochures and Handouts	BOCR	2,500	2,580CR	9,225	2,165	5,652	3,487CR	24,013	26,929	
16 Brochures and Handouts 575220 Community Relations	7,110	3,135	3,975	8,488	11,432	4,285	7,147	13,180	27,520	
ommunity Relations ses/Membership Deduct	2,398	7,285	4,887CR	8,790	16,482	20,964	4,482CR	27,542	34,814	
o Dues/Membership Deduct es Deduct AWWA	2,032	340	1,692	1,658	5,498	805	4,693	4,728	6,005	
16 Co Dues Deduct AWMA 575244 Co Dues Deduct NAWC	615	2,312	1,697CR	615	2,026	6,936	4,910CR	1,844	27,744	

04/12/10 15:17:52	Annual Forecast	36,000	18,000	15,996CR	32,890 43,798	32,521	2,000	25,380 8,004	96,123		11,943	2,472	203,004	24,000		6,236	1.5,540		9,344 30,036	28,980		3,612,973	171,745 156,400	219,322 26,400	46,356	16,210 27,500	90,000 191,460	153,264 93,060	1,754,000	123,002	3,068,719	8 552 000	
	Yr to date March Prior Year	;	0,000	4,336CR	2,703 6,539	17,222	10,875CR	6,186 6,295	25,272	8,040	1,877	213 3,935	42,005	5,456	56	1,169 3,116	1,956 593	157	1,766 4,648	2,950	245CR	827,061	8,690 21,831	53,970 6,537	7,302	2,034 4,263	18,895	38,208 18,339	371,992	29,677	581,738	1,783,339	69,295CR
	Yr.to date Y March Variance P	34,351CR	1,500	3,531CR	6,753CR 887CR	1,441CR		675	4,622CR		441CR 2,161	363CR 2,706CR	3,878CR	2,023CR	408	1,026CR 2,515	2,541CR 1,392CR	3,390	7CR 2,331CR	2,225	1,966CR	253,894CR	10,048CR 40,862CR	29,959 1,068	5,058CR	946CR 1,834CR	20,857CR 23,132CR	2,459CR 16,593	390,000CR 390,822	45,053	11,701CR	30,73108	70,851CR
:	Xr to date March Plan	36,000	4,500	3,999CR	8,197 14,508	14,457		6,345 1,251	23,562		3,042 7,671	618	50,751	6,000		1,502	3,826		2,451 7,284	7,245		949,493	28,430 70,500	56,715 6,600	11,589	4,390	22,500 47,865	38,316 23,265	390,000		707,043	1,909,000	
	<pre>Xx to Date March</pre>	1,649	6,000	7,530CR	1,444	13,016		7,020 1,931	18,940		2,601 9,832	255 1,944	46,873	3,977	408	476	1,285	3,390	2,454	9,470	1,966CR	695,599	18,382 29,638	86,674 7,668	6,531	3,444	1,643	35,857 39,858	390,822	45,053	695,342	1,878,269	70,851CR
American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Analysis of Income Month & YUD For the Period Ending 03/31/2010	March Prior Year	31,128	3,000	1,311CR	606 2,010	3,360	5,954CR	2,549 6,295	211CR		694 2,197	1,075	14,898	1,218	19	763	910 452		648 1,319	1,189	615	298,462	5,759	32,352 2,179	2,910	1,154	5,786	13,640 6,113	124,445	14,888	214,914	596,016	23,135CR
American Wat Kentucky-Amea Total Con Analysis of 1 For the Perior	March Variance	35,450CR		3,135CR	2,544CR 1,492	SSCR		240CR 983	258CR		502CR 20	9CR 712CR	1,965CR	674CR	158	313CR 823	955CR 591CR	1,303	275 145CR	536	621CR	100,569CR	6,102CR 66,919CR	30,604 286	2,904CR	2,028 1,672CR	7,875CR	820CR 5,531	130,000CR 130,186	8,374	46,783CR	10,646CR	23, 633CR
	March Plan	36,000		1,333CR	2,737	4,169		2,115	6,186		1,016	206	16,917	2,000		484 75	1,154		737 2,428	2,415	11 11 11 11 11 11 11 11 11 11 11 11 11	334,649	9,635 59,500	18,905	3,863	1,180	15,955	12,772 7,755	130,000		271,556	637,000	
	March Actual	550		4,468CR	193 5,678	4,114		1,875	5,928		514 2,577	197 838	14,952	1,326	158	171 898	199 83	1,303	1,012	2,951	621CR	234,080	3,533 7,419CR	44,509 2,486	959	3,208 619	8,080	11,952	130,186	8,374	224,773	626,354	23,633CR
83410 GLO12AIAGP 000IR	Description	16 Co Dues Deduct NAWC 575270 Directors Wees	16 Directors Fees 575275 Discounts Available	16 Discounts Available 575320 Electricity MT	13 Electricity WT 14 Electricity TD 878480 Heat - Oil //Gag TD	14 Heat - Oll/Gas ID 14 Heat - Oll/Gas ID 575490 Injuries and Damages	16 Injuries and Damages 575500 Janitorial WT	13 Janitorial WT 14 Janitorial TD 57545 Tah Shumlies WW	13 13 13 575560 Lobbying Expenses	16 Lobbying Expenses 575610 Merger Transactional Costs 16 Merger Transactional Costs	5/5520 Office & Admin Supplies WT 13 Office & Admin Supplies WT 14 Office & Admin Supplies TD 5/565 Overwicht Ottoday wat	13 Overnight Shipping Wr 16 Overnight Shipping AG	16 Add Security Costs AG 16 Add'l Security Costs AG 675715 Goffware Linears Comment	16 Software Licenses & Support 57540 Telebone Th	14 Telephone TD 575741 Cell Phone WT	13 Cell Phone WT 14 Cell Phone TD 575780 Trash Removal SS	11 Trash Removal SS 12 Trash Removal TD 57570 Mrnistes was a	1117) Instead Fees AG 15820 Uniforms WT	13 Uniforms WT 14 Uniforms TD 578830 Wtr & Waste Wtr Err SS	11 Wtr & Wate Wtr Exp 88 575998 PCard Undistributed	16 PCard Undistributed	P21 Miscellaneous	P25 Walitenance Expense 620000 Matterial and Supplies 21 Mat and Sup Maint SS 22 Mat and Sup Maint WT	24 Mat and Sup Maint 1D 26 Mat and Sup Maint AG 635000 Contr Svc-Other Maint AG	26 Contr Svc-Other Maint AG 675000 Misc Maint WT	23 Misc Maint WT 24 Misc Maint TD: Hodrants 2440 Misc Maint TD: Hodrants	26 Misc Maint Ag 675050 Amort Def Maint WT	23 Amort Def Maint WT 24 Amort Def Maint TD 675110 Maint Exp ARO/Net Ner Sal AG	Maint Exp ARO/Net Neg Sal A Amint Exp ARO/Net Neg Sal A	24 Paving/Backfill TD	P25 Maintenance Expense	P27 Depreciation 680110 Depr Exp-General Depr Exp-General	680120 Depr Exp.Amort CLAC Tax Depr Exp.Amort CLAC Tax

83410 GL012AIAGP 0001R			American Wat Kentucky-Amer Total Cor Analysis of: For the Perior	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Amalysis of Income Month & YTD For the Period Ending 03/31/2010	2 2 2 2 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0				04/12/10 15:17:52
Description	March Actual	March Plan	March Variance	March Prior Year	Yr to Date March Actual	Yr to date March Plan	Yr to date March Variance	Yr to date March Prior Year	Annual Forecast
00012 Kentucky-American Water Co.		; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	: : : : : : : : : : : : : : : : : : :				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
P27 Depreciation 680125 Depr Exp-Amort CIAC Non Tax Depr Exp-Amort CIAC Non Tax	96,406CR	89,366CR	7,040CR	92, 031CR	287,771CR	268,083CR	19,688CR	274, 836CR	1,084,325CR
P27 Depreciation	506,315	547,634	41,319CR	480,850	1,519,647	1,640,917	121,270CR	1,439,208	7,467,675
P28 Amortization 6 UPAA 680300 Amortization of UPAA Amortization of UPAA	1,801	1,801		4.	я 403				
680540 Amort-Reg Asset AFUDC Amort-Reg Asset brund	4					7		4,406	21,612
680600 Amort-Prop Losses Amort-Prop Losses	34,349	34.215	146CR	6,391	20,062	20,499	437CR	19,174	81,996
680620 Amort-Reg Asset Amort-Reg Asset	575		575	575	1,725	102,645	402 1 795	103,047	410,580
P28 Amortization	43,412	42,849	563	43,129	130,237	128,547	1,690	128,412	514.1.88
685100 Utility Reg Assessment Fee CHILLY Reg Assessment Fee CHILLY Reg Assessment Fee	7,701	8,925	1,224CR	7,050	23,103	26,775	3,672CR	21.151	90.00.00.00.00.00.00.00.00.00.00.00.00.0
ARRIO MITTO	281,997	341,316	59,319CR	162,718	845,973	1,023,948	177,975CR	620,405	4.095.792
685325 FICA	350CR	87	437CR	151CR	965'9	6,796	200CR	4,253	96',9
	39,981	49,571	9,590CR	32,885	134,039	138,541	4,502CR	107,787	574.711
SULA 685440 Gross Receipts Tax	627CR	430	1,057CR	3,954	13,135	8,735	4,400	9,920	8,735
Gross Receipts Tax	5,000		5,000		75,000		75,000		
P29 General Taxes	333,702	400,329	66,627CR	206,456	1,097,846	1,204,795	106,949CR	763,516	4,794,043
P30 State Income Taxes 690210 SIT-Current SIT-Current	431,314CR	58,996	490,310CR	126.144CR	311.990CR	7.7 7.8 9.9 9.9	0000 TTA	D	6
690220 SIT-Prior Year Adj 002 SIT-Dryr adi Ower acer	200				10000	2001	#11,304CK	27,144,10k	398,352
690720 Def SIT-PR YR Add	231,911CK		257,971CR		317,971CR		317,971CR		
690730 Def SIT-Reg Asset/Liab	7713617		273,721		273,721		273,721		
001 Def SIT-Reg Asset 000 Def SIT-Reg Liab 690750 Def SIT-Other	5,980 5,247CR		5,980 5,247CR	5,627 5,247CR	17,939 15,740CR		17,939 15,740CR	16,881 15,740CR	
002 Def SIF-Other Liab	558,282	: : : : : : : : : : : : : : : : : : :	558,282	150,034	580,433		580,433	181,877	
P30 State Income Taxes	143,451	58,996	84,455	24,270	226,392	165,992	60,400	125,591	998,952
P31 Federal Income Taxes 690110 FIT-Current FIT-Current 690120 FIT-Frior Year Adi	2,431,066CR	415,973	2,847,039CR	651,794CR	1,718,443CR	1,165,946	2,884,389CR	295, 857CR	7,074,677
002 FIT-PIYR Adj Over Accr 690620 Def FIT-Pr Yr Adi	1,846,951		1,846,951		1,846,951		1,846,951		
002 Def FIT-PY Add Liab 690630 Def FIT-Req Asset/Lab	1,852,813CR		1,852;813CR		1,852,813CR		1,852,813CR		
001 Def FIT-Reg Asset 002 Def FIT-Reg Liab 69650 Def FIT-Orher	32,787 12,288CR		32,787 12,288CR	30,852 12,288CR	98,362 36,863CR		98,362 36,863CR	92,556 36,863CR	,
002 Def FIT-Other Liab	2,994,866		2,994,866	783,182	3,116,325		3,116,325	969,056	
	638CR	٠	638CR	638CR	1,913CR		1,913CR	1, 913CR	
ITC Restored - 4% 695240 ITC Restored - 10%	525CR		525CR	525CR	1,576CR		1,576CR	1,576CR	
ITC Restored - 10%	5,903CR		5,903CR	5,903CR	17,710CR		17,710CR	17,710CR	
P31 Federal Income Taxes	571,371	415,973	155,398	142,886	1,432,320	1,165,946	266,374	707, 693	7,074,677
P39 Interest Income 710400 Int Inc-outside 710500 Int Inc-Tadda 710500 Int Inc-Inside 71050 Int Inc-Inside	2,241CR		2,241CR		2,241CR		2,241CR		
P39 Interest Income	2,241CR		2,241CR		2,241CR		2,241CR		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

GLO12AIAGP 0001R			American Wa Kentucky-Ame Total Co Analysis of For the Perio	American Water Works Company Kantucky-American Water-Co 12 Total Company (USGAAP) Analyais of Income Month & YTD For the Period Ending 03/31/2010	2 2 010				8 04/12/10 15:17:52
Description	March Actual	March Plan	March Variance	March Prior Year	Yr to Date March Actual	Xr to date March Plan	Yr to date March Variance	Yr to date March Prior Year	Annual Forecast
00012 Kentucky-American Water Co.	# # # # # # # # # # # # # # # # # # #		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						7
P40 AFUDC Rquity 705100 AFUDC - Equity AFUDC - Equity	263,044CR	222,962CR	40,082CR	371,138CR	712,576CR	581,924CR	130,652CR	1,063,259CR	2,164,582CR
P40 AFUDC Equity	263,044CR	222,962CR	40,082CR	371,138CR	712,576CR	581,924CR	130,652CR	1,063,259CR	2,164,582CR
P42 M&J Misc Income 71511 M&J Revenues-Outside	32,565CR		32,565CR	42,922CR	96, 924CR		96, 924CR	76,101CR	
716121 M&J Expenses-Outside M&J Expenses-Outside	13,488		13,488	25,555	20,266		20,266	44,092	
716122 M&J Expenses-Inside M&J Expenses-Inside	6,604		6,604	2,464CR	18,642		18,642	3,109CR	
P42 M&J Misc Income	12,473CR		12,473CR	19,831CR	58,016CR	1 2 2 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	58,016CR	35,118CR	***************************************
P46 Misc Amortization 755100 Amort UPAA Amort UPAA	35CR		3508	e E			92301		
P46 Misc Amortization	35CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	35CR	35CB	10608		10603	10607	
P48 Misc Other Deductions 760100 Donations Deduct Donations Deduct	2,943	28,167	25,224CR	18.830	29,211	. 48 102	# DOP C : 5 H	240	700 acc
760200 Other Income Deductions Other Income Deductions	88,920	39,885	49,035	2,150CR	204,569	141,087	63.482	71.054	365.266
760400 Other Lobbying Expenses Other Lobbying Expenses 760500 Non-Op Empl Exp Deduct	7,634		7,634	10,377	22,190		22,190	10,377	
Non-Op Empl Exp Deduct				150				150	
P48 Misc Other Deductions	99,497	68,052	31,445	27,207	255,970	225,588	30,382	132,630	603,270
P50 State Income Taxes 780100 SIT-Other Inc & Ded Curr SIT-Other Inc & Ded Curr	5,085CR		5,085CR	4,005	11,736CR		11,736CR	365	
P50 State Income Taxes	5,085CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5,085CR	4,005	11,736CR		11,736CR	365	
P51 Federal Income Taxes 790100 FIT-Oth Inc & Ded-curr FIT-Oth Inc & Ded-curr	27,882CR		27,882CR	20,221	64,355CR		64,3550R	1,368	
P51 Federal Income Taxes	27,882CR		27,882CR	20,221	64,355CR		64,355CR	1,368	
R56 Interest on LTD 810100 Int LTD-Outside Reg Int LTD-Outside Reg 810400 Int LTD-Inside	126,837	137,713	10,876CR	126,837	380,510	413,139	32,629CR	380,369	1,652,556
AW46 Int LTD-Inside AW46 860040 Div Dec PS-Out w/ mand	293,129	284,426	B,703	310,877	880,571	854,462	26,109	933,813	5,572,052
Div Dec PS-Out w/ mand	31,763	31,763		31,763	95,288	95,289	. 1CR	96,346	381,156
P56 Interest on LTD	451,729	453,902	2,173CR	469,477	1,356,369	1,362,890	6,521CR	1,410,528	7,605,764
P57 Amort Debt Exp 755201 Amort P8 Exp w/ mandatory Amort P8 Exp w/ mandatory 820100 Amort Debt Dier Exp	64		49	49	193		193	193	
Amort Debt Disc Exp 820110 Amort Debt Exp Inside	665	15,417	14,752CR	665	1,996	46,251	44,255CR	1,996	185,004
AW46 Amort DEXP Inside AW46	9,580		9,580	6,667	28,465		28,465	20,000	
P57 Amort Debt Exp	10,309	15,417	5, 108CR	7,396	30,654	46,251	15,597CR	22,189	185,004
P58 Interest on Bank Debt 830100 Interest 3TD Inside AW46 Interest STD Inside	9,439	32,589	23,150CR	57,614	24,291	71,824	47,533CR	140,582	395,060
P58 Interest on Bank Debt	9,439	32,589	23,150CR	57,614	24,291	71,824	47,533CR	140,582	395,060
P59 Other Interest Expense 840000 Other Interest Expense Other Interest Expense	8,153CR		8,153CR		8,153CR		8,153CR		
P59 Other Interest Exp	8,153CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8,153CR		8,153CR	* * * * * * * * * * * * * * * * * * *	8,153CR		

893410 GLO12ATAGP 0001R			American Wa Kentucky-Ame Total Co Analysis of For the Perio	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGARP) Analysis of Income Month & YTD For the Period Ending 03/31/2010	y 2 2 TTD 010				9 04/12/10 15:17:52
Description	March Actual	March Plan	March Variance	March Prior Year	Yr to Date March Actual	Yr to date March Plan	Yr to date March Variance	Yr to date March Prior Year	Annual
00012 Kentucky-American Water Co,	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	; ; ; ; ; ; ; ; ; ;	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
P60 AFUDC Debt 850000 AFUDC Debt AFUDC Debt	131,411CR	181,862CR	50,451	174,350CR	355, 233CR	475, 824CR	120,591	496, 623CR	1,725,58308
P60 AFUDC Debt	131,411CR	181,862CR	50,451	174,350CR	355,233CR	475,824CR	120,591	496,623CR	1,725,583CR
P64 Preferred Dividends 860100 Div Dec Pref Stk-Outside Div Dec Pref Stk-Outside	6,469	31,765CR	38,234	6,511	19,407	95, 295CR	114.702	19,749	מינימגר מגר
P64 Preferred Dividends	6,469	31,765CR	38,234	6,511	19,407	95, 295CR	114,702	19.749	381.18008
P69 Common Dividends 860220 Div Decl Com Stk In AW02 Div Decl Com Stk In-AW02	1,473,348	1,567,142	93,794CR	1,708,456	1,473,348	1,567,142	93,794CR	1,708,456	9,272,603
P69 Common Dividends	1,473,348	1,567,142	93,794CR	1,708,456	1,473,348	1,567,142	93,794CR	1,708,456	9,272,603
00012 Kentucky-American Water Co.	546,478	820,711	274,233CR	678,374	950, 509CR	527, 912CR	422,597CR	275, 024CR	3,225,141CR

83410 GL012TBAGP 0001R

83410 GLO12TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP)	ks Company later-Co 12 (USGAAP)		04/12/10 15:21:08
crip	March Activity	- 0)	Prior Year Activity	Prior Year Balande
12		t 	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
773		0		
500		3,646.3		3,646.3
380000 WW 1D Equipment 390000 WW Office Furniture & Equip 391100 WW Trans Equip Lt Dtv Trks		80, 086, 34 439, 00 35, 144, 16		80,086.34 439.00 35,144.16
ويون		9100		4.000 0000 0000 0000
9000		900	1,165.08	9,065
		0,631.1		,580.8
101100 Reg Asset-AFUDC-Debt Reg Asset-AFUDC-Debt		272,637.00	·	272,637.00
04(114,076.24		114,076.24
90			00 7	
304200 Struct & Imp F 304300 Struct & Imp WT 304500 Struct & Imp WD 304500 Struct & Imp AD	11,213.13	11,213.13	14, 250.18CR 14, 250.18CR 10, 002.83 56, 124, 55CR	29,852.60 10,052.83 23,391.46
õõõ		799,355.85	2,842.84	1,156.8
5-1-	0 7 7	740.0	,454.0	2,351.83
110	9,321.4	7.0*/ 10	1,584.	34,644,42
300	,603.85	167,603.85	,734.62	
กับเก็ก	4,608.92	108,738.9	4 0	15,645.6 288,593.8
a in in	90,273.3	40,885.4 77,915.0	827.	1,702,642.40
mmm	107,721.14 85,768.84 753.47	326,866.01 326,866.01 3,231,570.37	15,100.01 1111.84 391.55	1,975,763.57 231,621.49 3,672,475.88
ന്ന	976.5	118,606.6	ωω 	416,527.6
ากก	35,905.61 17,043.71 16,889.58	, 726.2 45.1 822.4	000 000	826.2
744	8,903.2	2,535.7 1,794.0 4,140.0	130 251 891 94	74,860.4
444	∞4.	,897.5	6,312.0 4,900.2	24,237,29 56,019,66
444	1,367.09 1,32.57CR	141,589.82	8,978,58	12.15CR
444	1,609,93	6.60	19,383.58CR 22,604.52	4.52
444	291.3	124:51	0.4	234,654.93 10,921.72 2,996.93
61100 WW Collecting Mais 63000 WW Services Sewer			5,119.77CR 9,240.78CR	7.040.7
999			318:31	3,318.31 2,640.50
B01 Utility Plant Original Cost	1,368,803.74	386,744,988.15	876,688.69	372,123,974.09
BO2 CWIP 105050 CWIP Accr-Bldgs 11 CWIP Accr-Bldgs 21 CWIP Accr-Ilfra	1,171,656.04	5,139,328.44	1,20g,734CR	6, <u>3</u> 02, 668.52
T CWIF ACCE	99,083.	28,298.3	383,671.8	32,391.6

83410 GL012TBAGP 0001R	American Water Wo Kentucky-American Total Company For the Period Endia	er Works Company ican Water-Co 12 pany (USGAAP) Balance03/31/2010		04/12/13 15:21:08
- 13	March Activity	March Balance	Prior Year Activity	Prior Year Balance
0012 Ke				
1 11 11 11 11 11 11 11 11 11 11 11 11 1		10,021,825.69 51,966.84 5,381.46CR 602,319.28		10,021,825.69 51,966.84 55,319.28
22 445 22 445 24 445	3,123.00	749 71,506.1 23,891.6	20,659,00	49 192 8 640 651 640 60 60 60 60 60 60 60 60 60 60 60 60 60
221 121 131 131 131 131 131 131 131 131	395,240.55 215,793.15	15,344.7 16,707.2 96,612.3 00,276.0	443 91,	115,344.7 316,707.2 720,348.0
, de	3,026.50	30,275.65 1,876,310.23 73,348.98	20,559.59	1,652,642.16 73,348.98
	74,044,34	1,594,849.33 21,286.13 5,516,159.73 770,547.82	102,551.13	1,594,849.33 21,286.17 4,698,068.09 762,215.51
n dddu	45,881.93	1,765,848.50 5,740.11 3,530,545.23 336,429.83	78,767.54	1,765,848.50 2,936,211.19 332,407.53
0 AHHE	51,477.38 15,737.37	688,754.64 181,140.89 5,550,442.73 1,948,547.30	188.48 44,758.87 5,131.02	688,754.64 179,860.63 4,650,911.34 1,756,682.20
7 7 6 2 7 6 2 7 6 2 7 6 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	3,299.00 59,630.03	683,032.33 1,618,388.51	4,949.09 15,664.62	610,113.61 1,014,699.07
, dddd 1 dddd 1 dddd	2,539,506.31	26,670,271.06 735,939.20 81,563,784.52 109,443,253.10	2,343,330.81 4,661,813.98	26,670,271.06 724,405.49 62,462,891.76 54,328,335.09
2 HHHC	9,631.51	366,817.31 61,325.00 5,052,214.26 4,421,554.00	71,022.28 183,073.44	366,817,31 61,325,00 4,410,980,18 2,057,019,46
221 221 21 31	88,069.04	100,683.04 22,858.20 195,235.55 466.06		22,858,20 199,028.00 466.06
のよれらその	488,937.74 754.53	7557 5729	163,966.58 10,383.58	11. 16.31. 28.42.9
^ c n HHH	159,793.20	809,429.26 74,380.19 3,562,718.20 1,092,540.18	213,303.14 13,507.94	809,429.26 74,380.19 1,724,626.48 1,127,732.09
21 CWIP Tran PY Chg-Bldgs 21 CWIP Tran PY Chg-Infre		176,511.62 562,183.19 876,552.73CR		176,511.62 562,183.19 876,552.73CR
539 539		,395.		,395.4
31 0581	, r	2,618.00	9700	2,618.00
105900 CWIP Transfer to UPIS CMIP Transfer to UPIS CWIP Transfer to UPIS 11 CWIP Transfer to UPIS		2,726. 0,918.		3,526.8 62,726.9 50,918.7

83410 GL012TBAGP 0001R	American Water Works Compaired to Total Company (USGAAP) Total Tompany Trial Balance For the Period Ending 03/31/;	cks.Company Water-Co 12 (USGAAP) ag 03/31/2010		04/12/14 15:21:08
Description	March	March Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co. B02 CWIP 105900 CWIP Tran UPIS-Infrastr 21 CWIP Tran UPIS-Plant 31 CWIP Tran UPIS-Plant 105999 Undistributed Items Undistributed Items	1,361,507.71CR	100,257,657.96CR 35,132,067.16CR	222,	90,556,116,98CR
B02 CWIP	3,583,821.19	152,099,871.37	9,545,087.24	77,255,813.91
B03 Accumulated Depreciation Classifd 108105 AD UPIS-Acc Depr-Not Classifd AD UPIS-Acc Depr-Oper Eldgs 02 AD UPIS-AccDepr-Oper Bldgs 05 AD UPIS-AccDepr-Thirastruct 06 AD UPIS-AccDepr-Drinkastruct 07 AD UPIS-AccDepr-Oth Water Pr 07 AD UPIS-AccDepr-Oth Water Pr 08 AD UPIS-AccDepr-Oth Open 09 AD UPIS-AccDepr-Oth Open 108110 AD UPIS-AccDepr-Oth Open 10	34,558.8 124,658.8 103,007.850R 140,1057.850R 71,850.7 71,107.850R 71,107.900R	50 13,44,90 14,45,90 11,15,90 11,17,10 11,14,10 11	34, 608 024CR 34, 312, 23CR 3128, 9296, 523CR 1033, 9820, 525CR 1033, 980, 225CR 51, 345, 55CR 51, 339, 30CR	ዕኮ 4 ወ ሠ መሆ ኮ ተ
5 AD UPIS-Salvage AD UPIS-Salvage 0 AD UPIS-Scrap Meto AD UPIS-Scrap I	3,599,99CR	301,332.4		139,706.
108122 AD UPIS-Scrap Misc AD UPIS-Scrap Misc 108135 AD HDTS-SALV WYSAS		0,764.38		0,764.
1 2		,975.00		16,975.00CR
¥,	225 569	2,490.81CR	ניספר פועד או	2,490.8
3	575.00	119,014.	575.00	3,521,670. 112,114.
B03 Accumulated Depreciation	404,959.25CR	92,537,370.60CR	643,335.99CR	85,847,842.89CR
B04 UPAA 114100 UPAA-ATL UPAA-ATL 115100 Accum Amort UPAA-ATL	765.58	55,951.18	97 877	455,951.
	1,765,58CR	278,999.62	1,778.79CR	300,172,77
B07 Non Utility Property, Net 121100 NUP-Land NUP-Land				70,192.68
B07 Non Utility Property, Net		70,192.6	[270,192.68
0 Cash & Cash Equivalent 31312 BB&T BB&T 005 BB&T Cash-Mellon Loc	29,617.03	316,958,78	.30CR 67,192,87CR	181,199,72
ארוכם אירוכם א	614.39CR	53,00	2	
Cash Clear-Misc O4 Cash Clear-Misc O5 Cash Clear-Misc O5 Cash Clear-Inte	1,946:17CR 1,346:17CR 363:24	1,946.17CR 31.22	1,0/2.00CK 3,271.64CR 6,080.69	4,135.34CR
34101 F		400.0	0.00	400.0
B10 Cash & Cash Equivalents	26,451.54	317,479.64		61.
B12 Customer Accounts Receivable 141000 Customer A/R Customer A/R 141999 Customer A/R Clearing Customer A/R Clearing		2,316,058.00	w o	,060.8
ਹੁੰ ਹੁੰ	10	2,316,058.00	587,226.11CR	167

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Trial Balance For the Period Ending 03/31/20	ks Company ater CO 12 08GAAP) G 03/31/2010		04/12/10 15:21:08
Description	March Activity	March Balance	Prior Year Activity	Prior Year Balance
143000 Accum prov-uncoll accts Accum prov-uncoll accts	9.87	241.3	917.32	244,903.36CR
B13 Allowance for Uncollectible A/	21,779.87	224,241.30CR	14,917.32	244,903.36CR
B14 Accrued Utility Revenue 144000 Accrued Utility Revenue Accrued Utility Revenue	269,894.87	,140,637.0	961.	2,557,458.35
B14 Accrued Utility Revenue	269,894.87	3,140,637.00	231,961.91	2,557,458.35
B16 Miscellaneous Receivables 146100 Misc A/R-System Misc A/R-System 001	305,652.19 121,492.37CR	685,838.86	100 701	472,086.0
146105 Misc A/R-Retro ins	60,813.58	34,466.4	11,456.66	705.2
146300 Misc. A/R-Medicare Subsidy 146300 Misc. A/R-Adv. to Employees	3,370.53	16,188.58	5,921.64	22,921.30
146370 Accum prov-uncoll misc a/r Accum prov-uncoll misc a/r 146500 A/R Agsoc Cos	407.00	8,638.60CR	5,400.72CR	94,771.73CR
146520 A/R Abrasoc Cos AW02 A/R Div Equiv AW02 AW02 A/R Div Equiv AW02 146800 Rents Receivable Rents Receivable	108.00	1,778.00	257.00CR	580.00
B16 Miscellaneous Receivables	248,858.93	961,981.40	159,831.43CR	554,429.66
B17 Materials & Supplies 151100 Plant Material 151300 Chemicals	73,200.78	490,237.26	1,694.4	1,883.4
Chemicals	17,353.02	\vdash	7,722.4	984.7
B17 Materiais & Supplies	90,553.80	703,799.45	36,028.03	759,868.18
B19 Prepayments 165100 Prepaid Taxes Prepaid Taxes 165200 Prepaid Tamande	156,924.57CR	1,000.00	5,546.95	518.8
165300 Prepaid Insurance	57,094.54	279,779.38	58,970.51CR	180,053.26
165400 Prepaid Audit Rees	7,700.97CR	23,102.93	7,050.29CR	21,150.87
165500 Prepaid Audit Fees	11,799.42	16,224.78		
174100 Deferred Vacation pay	18,385.28CR	83,663.69	9,060.10CR	89,007.42
174200 Curr State Def Tax 174200 Curr State Def Tax 174300 Curr Fed Def Tax Curr Fed Def Tax	82,993.00CR	98,175.08	75,449.33CR	104,744.71
B19 Prepayments	197,109.86CR	501,945.86	144,983.28CR	700,575.14
B23 Debt & Preferred Stock Exp 181110 Unamort Debt Exp-Out 181111 Unamort Debt Exp NoIAS	132,156.80CR		665.	,475.9
Unamort Debt Exp NoIAS 181120 Unamort Debt Exp-Th	131,491.42	131,491.42		
AW46 Unamort Debt AW46 181121 Unamort Debt AW46 NoIAS	80,530.28CR		5,285.56CR	138,671.44
AW46 Unamort Debt AW46 NoIAS 181512 Pref Stk Exp w/ mandatory	70,950.45	1,509,774.12	1,381.14CR	473,727.83
Pref Stk Exp w/ mandatory	64.24CR	20,556.80	- 1	21,327.68
B23 Debt & Preferred Stock Exp	308	322.3	7,396.32CR	١٥٠
	65,052,91	578,816.89	9,012.67CR	604,531.22
B24 Deferred Rate Proceedings B25 Preliminary Survey & Invest	65,052,91	578,816.89	9,012.67CR	604,531,22
			-	

04/12/16 15:21:08	Prior Year Balance	. 0	125,657.24	952,946.93	480.	m	447,121.39CR	s 513,130.70CR	6,764,462		206,031.16	2 688.28CR	1,032.70	206,375.58CR	9.75	12,892.30	248,031.03 83,080.67	126,302.77	2,882.01	2,072,128.98 67,764.79 110,000.00	5,093.07	94,294.86CR 16,068.70CR	73,564.91CR 1,125.51CR	1,202.68CR 2,389.80CR	13,051.90	2,397,400,30CR 142,121,95CR 67,140.54CR	1,701,019	61,130.00		25,047.		2,554,592.83
	Prior Year Activity	; []]]]]]]]]]]]]]]]]]		144,327,41		38,487.00CR	2,008.00	6,391.25CR	101,457.16		60,409.82	1,225.09CR	343,47	206,375.58CR		1,161.15	3,135,85	2,214.04	367.54	2,950.00			4,922.11CR		13,051.90	6,290.48CR	19,325,34CR		500.09CR	521.85CR		9,506.44CR
rks Company Water-Co 12 (USGAAP) ng 03/31/2010	March Balance		52,203.63	1,961,912.43	3,362,404.32	3,080,579,38	423,025.39CR	590,004.17CR	7,391,866.57		116,392.26	2,734.40	3,086.55	122,213.21CR	9.75	12,892.30	248,031.03 149,835.02	126,302.77	15,180.05	2,077,128.98 82,214.79 110,000.00	5,093.07	127,421.81CR 16,068.70CR	117,787.23CR 3,975.61CR	7,210.68CR 7,377.70CR	17,125.30CR	2,402,400.30CR 200,409.37CR 39,753.54CR	1,878,954.38	61,130.00	31,722.88	31,924.80	107,698.94	2,021,542.29
American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAD) For the Period Ending 03/31/20	March			102,327.87		40,775.00CR	2,008.00	6,687.26CR	56,873.61		5,709.69	432.72	1,065.43	7,207.84CR		869.78	65.49CR 6,453.18	3,205.79	870.70			3,600.00CR		1,008.00CR	3,774.99CR	3,934.07CR	5,548.95CR		10,109.91	12,442.50	7,692.79CR	34,349.01CR
83410 GL012TBAGP 0001R	Description	183000 Prelim Survey & Invest Prelim Survey & Invest	5 Preliminary Survey	B26 Deferred Regulatory Asset 186030 Reg Asset-Arubc-Eq-CWIP 186038 Reg Asset-Arubc-Eq-CWIP		SOUTH ASSECTION FINANCIAL FILMS OF THE PROPERTY OF THE PROPERT	8 00 8	Reg Asset-Ac	e De	B27 Other Deferred Debits 18380 DEF Customer Service Project 18380 DEF Customer Service Projec	0440	84103 Mromt Study - Ding be	8419	BIG CIPALING RECISER 124 RECISE RECISER 124 RECISER 124 RECISER RECISER 124 RECISER RECIPER RE	85150 RWIP WE S and burch	21	22 12 22 22 22 22 22 22 22 22	21.00	21 21 81275 RWIP Contracted Carre	1 445 1 445 0 0	י ה ה ה	31	21 1 2 1 1 2 1 1 2 1 2 1 2 1 2 1 2 1 2	0.000 000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.	03730 KWIF KEG LIAD KECIASS RE999 RWIF Clear Removel & Gal	21 RWIP Clear Removal & SAMIP CONTRACTOR & SAMIP	8640	86426 DDA-FAS 112 Costs DDA-FAS 112 Costs	86431 DDA-Depreciation Study	186432 DDA-COSC OI SErvice Study	8659	8671.

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) Trial Balance For the Period Ending 03/31/20	ks Company ater-Co 12 USGAAP) co 03/31/2010		04/12/10 15:21:08	
Description	March Activity	March . Balance	Prior Year Activity	Prior Year Balance	
G		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	
B27 Other Deferred Debits 186750 DDN-Engineering Studie 186898 DDN-Oth LT Assets 187007 Prelim Financing E 187598 Other LT Asset 187598 Other LT Asset Other LT Asset	5,610.90	5,610.90	1,377.50	7.5	
B27 Other Deferred Debits	19,427.44CR	4,138,584.19	148,453,77CR	4,401,810.42	
B33 Common Stock 201200 Com 5tk Subs Interco 20120 Com 5tk Subs AW02 B33 Common Stock		36,568,776.50CR		36,568,776.50CR	
Paid In 5175 Don W02 5300 Gai)		0	
Gain on res/can I/C Gain on Res/Can AW02		180.00CR		180.00CR	
205440 Misc PTC Interco		.6,330,00CR		3,330.00CR	
20.	~ 1	56,637,712,20CR	22,503,383,99CR	46,613,819.08CR	
B34 Paid In Capital	on .	G	503,383	6,638,658.	
B35 Retained Barnings 210210 R/F at Acquisition AW02 R/F at Acq AW02 210240 R/E Since Acquisition R/F Since Acquisition		4		343,498,	
B35 Retained Earnings	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	35,219,616.48CR		32,786,719.53CR	
B39 Preferred Stock 215110 Pref Stk-Outside Pref Stk-Outside 215410 Pref Stk Sub Outside Pref Stk Sub Outside		1,445,600.00CR		1,455,600.00CR	
B39 Preferred Stock		1,445,600.00CR	f t f f f f f f f f f f f f f f f f f f	1,455,600.00CR	
B40 Long Term Debt 215113 Pref 5tk-Mand LT 221110 Bonds-Qutside Bonds-Outside 221120 Bonds-Inside		4,500,000.00CR 23,500,000.00CR		4,500,000.00CR 23,500,000.00CR	
446	3,100,000.00	H	3,100,000.00	50,100,000.00CR	
540 Long leth Debt B43 Bank Debt 231200 Notes Pay-Assoc Cos Notes Pay-Assoc Cos	, 100, 000.	146,390,000,00CR	3,100,000,00	78,100,000.00CR	
	5,761,143.85CR	38,745,766.96CR	11,079,908,73	52,712,528.23CR	
543 Current Portion LTD 242200 Curr Portion LTD-In AM46 Curr Portion LTD-AM46	764, 443.8	3,1,0	l,079,908.7		
B44 Current Portion LTD		3,100,000.00CR	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3,100,000.00CR	
B45 Accounts Payable 234100 Accts Pay-Gen System 234110 Accts Pay-Peard System 234120 Accts Pay-Peard 234120 Accts Pay-Utility Billing 234125 Accts Pay-Utility Billing	695.8 695.8	770,230.17CR 1,271.35 9.43CR	1,028,283.21 75,723.16	951,103.90CR 9,678.68	
Accts Pay-Phone Billing	1,588.20				

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP) For the Period Ending 03/31/20	ks Company ater-Cb 12 USGAAP) g 03/31/2010		04/12/18 15:21:08
Descripti	March Activity	March Balance	Prior Year Activity	Prior Year Balance
00012 Kentucky-American Water Co.	1 1			
B45 Accounts Payable 234200 Accts Pay-Contract Retention Actts Pay-Contract Retentio	. 26,647.06CR	4,517,767.62CR	252,698.62CR	2,051,697.83CR
# 0		48 800 94CB	ç	1 000
006 Accts Pay-Wrkbskt Accr 007 Accts Pay-Peard Accr 23436 Accts Pay-IC Loan Clearing	35,646.100Ch 1,347.09CR 57,437.59CR	19, 972.554CR 19, 967.44CR 26, 238.37	14, 124, 124, 14, 15 14, 1565, 19 356, 208, 15	221, 258 : 50CK 61, 479 : 94CR 231, 4379 : 50CR 483, 504 : 91
ץ נ	672,572.40CR	5,168,690.03CR	1,589,802.54CR	6,838,074,41CR
r NAc		33,151.48CR	73,892.51CR	71,786.41
NA A A	155,616.30CR	155,616.30CR	925.50	
280999 Interco Rec/Pay		tz, //3:etck	0 V C C C C C C C C C C C C C C C C C C	6, 170.96CR
B45 Accounts Payable	736,079.44CR	10,930,698.62CR	6, 199, 10CR 480, 757, 80CR	5,556.47CR 9,593.721.51CR
B46 Accrued Taxes 236110 Gross Inc & Receipts Tax Gross Inc & Receipts Tax	70,001,00			•
dross Receipts - Inc. Gross Receipts -	75,001.00CR	75,001.00CR		
Z351ZU FUTA 222120 HTTA	332.69	7,780.23CR	132.78	7,902.10CR
	21,422.60	22,269.60CR	18,456.09	13,034.31CR
SUTA SUTA	541,65	15,515.17CR	5,331.67CR	15,713.36CR
	281,996.91CR	3,594,570.90CR	129,116.47CR	687,061.07CR
236170 Gen Tax - Sales/Use	3,441.58CR	13,117.88CR	5,593,16	5,815.80CR
236201 FIT Tax Clearing		4,347.18CR		4,572.85CR
236210 Accr FIT - Current Yr			1,820,00CR	
236220 Accr FIT - Current Yr	2,458,947.71	1,782,797.76	631,573.00	294,489.00
Accr FIT - Pr Yrs	180,244.00CR	791,776.41CR	1,820.00	890,354.97
236240 Accr SIT - Current Yr	438,207.38	325,535.66	122,140,00	137,063.00
236310 Curr Def FIT	435,875.00	997,139.03		154,949.14CR
Curr Def FIT 236320 Curr Def SIT/LIT	89,374.00	188,555.00		99,181.00
	16,299.00	34,387.00	1 1 1 1 1	18,088.00
B46 Accrued Taxes	2,990,317.54	1,195,963.92CR	643,446.89	550,127.34
B47 Accred Interest 237200 Int Accr-IID-Outside 237300 Int Accr-IID-Outside	137,712.50CR	456,884.59CR	137,712.50CR	456,884.59CR
AW46 AW46 241228 Accried PFD Div Remainements	256,247.01	2,476,390.95CR	8,578.24	1,421,425.25CR
002 Accr PFD Div w/ mand	63,525.00		63,525.00	31,762.50CR
B47 Accrued Interest	182,059.51	2,965,038.04CR	65,609.26CR	1,910,072.34CR
B51 Wisc Current Liabilities 241100 Accrued Vacation Pay Accrued Vacation Pay	82,993.00	98,175.08CR	75,449.33	104,744.71CR
Act Mater Purchases	305.43	12,678.98CR	2,162.00CR	15,655.50CR
241202 ACC FOWER 241203 ACC TOWN	62,255.62CR	335,415.38CR	26,179.50CR	282,491.74CR
241205 Acr TMS License	33,459.56CR	60,074.08CR	24,545.60	14,541.10CR
241206 Accr Wages Accr Wages 241208 Accr Rents	85,961.38CR	217,691.68CR	47,336.80CR	170,382.80CR
1)**;;;));;);;				

410 012TBAGP 01R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAR) Trial Balance For the Period Ending 03/31/2010	s Company ter-Co 12 15GAAP) 3 03/31/2010		04/12/10 15:21:08
Description	March Activity	March Balance	Prior Year Activity	Prior Year Balance
Accr Rents 241210 Accr Waste Disposal Accr Waste Disposal	4.286.00CB	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
241211 Accr Retiree Medical Reimb Accr Retiree Medical Reimb	1,249,88CR	750	1.125.32CR	2,525,00CK
241212 Accr DCP Contribution	3,449.26	,204		7,752.50CR
241214 ACCI BAIK FEES 241220 MY PD-FF COL	4,400.76CR	29,637.62CR	681.30CR	27,247.49CR
KY 002 WH PR-Tax Collisit KY 002 WH PR-Charity Contribution	279,79CR 22,00CR	14,807.62CR	14,254.54CR	14,254.54CR
005 WH PR-Flex Spending Account 006 WH PR-401k Contribution 012 WH PR-TAX COLI PAY LIT 014 WH PR-ESPP	21,381.36 10,381.36 10,283.17CR		627.01 8,414.13CR	20,742.05CR 27,020.62CR
999 WH PR-Miscellaneous 241227 Accr Employer 401k Match Accr Employer 401k Match	764	17.6	75 71E	4,392.20CK
241228 Accrued PFD Div Requirements Accrued PFD Div Requirement 241229 Accr Construction Costs Pay	6,468.83CR	,406	6,510.67CR	19,531.50CR
241230 Unclaimed Credits, Pay				
Unclaimed Credits Pay 241232 Outstanding, Checks Pay		22,264.33CR	9,694.36	13,178.10CR
Outstanding Checks Pay 241234 Unclaimed Ext Dep Refund Pay		2,281,22CR		2,376.88CR
241236 Unbilled Items-System		2,220.02CR	9,694.36CR	10,045.56CR
Unbilled Items-System 241237 Unbilled Stock C-System	132,788.84CR	152,738.89CR	30,066.64CR	30,405.84CR
Unbilled Stock C-System 241238 Unbilled Stock E-System	915.20CR	31,214.49CR	39,449.06	42,015.49CR
Unbilled Stock 至-System 241241 CFO-Cust Asst NonPledged	63,911.79CR	90,445.93CR	12,646.94	450.00CR
005 CFO-Cust Asst NonFledged 2066 CFO-Cust Asst Pledged 24124 CFO-Calle Task Pledged	68.00CR 39.00CR	195.00CR 114.00CR	102.00CR 37.00CR	149.00CR 77.41CR
241246 CFO-Gross Rots Tax	8,438.68CR	32,874.82CR	9,505.50	17,473.08CR
241248 CFO-Mun Tax	128,215.63CR	392,731.21CR	108,074.93CR	340,763.82CR
241249 CFO-Mun Tax 241249 CFO-Mgmt Contracts	1,889.95CR	139,513.59CR	5,752.87	117,213.16CR
CFO-MOMIC CONTRACTS 001 CFO-MO/Swr Rev/Cash 002 CFO-MO/Swr A/R 004 CFO-MO/Swr ChgOff	569,373.73 664,380.17CR 27,054.32	4,178,461.33CR 2,363,177.00 1,622,570.34	288,993.35 326,274.83CR 19,603.13	3,029,777,63CR 1,632,550.26 1,240,335,65
211230 A/A CLEATING 241251 D/B Check Clearing	7,542.24CR	311,385.66CR	57,946.75CR	816,138.98CR
21127 1. P. Check Clearing 241252 Cred Defind A.D. Check Clearing	8,096.73	3,958,88	1,455.19	4,298.50CR
241260 Misc Deposits Payable	4,855.30CR	9,452.81CR		
241322 Incentive Plan Cash Annual		13,000.00CR		5,000.00CR
241500 Accrued Paving-Analyzed	365,995.38	73,414.28CR	264,152.04	72,040.83CR
Accrued Paving-Analyzed 241998 Other Curr Liab Analyzed	420.83	47,724.78CR		
Other Curr Liab Analyzed 252999 Adv for Const-Cur Portion Red	64,209.57CR	18,710.11CR	70,020.58CR	68,092.46CR
CP Adv for Const-Current Porti	1	1,200,000.00CR	350,000.00	2,150,000.00CR
B51 Misc Current Liabilities	206,546.03CR	3,679,182,91CR	384,113.85	4,631,332.73CR
252110 Advances for Construction 252110 Adv for Const-NT Mains 252120 Adv for Const-NT Mains	3,648.20CR	217,389.21CR	3,648,20CR	173,610.81CR
5213	10,944.90CR	14,222,776.28CR	112,150.99	13,044,820.85CR
252140 Adv for Const-NT Services 252140 Adv for Const-NT Meters Adv for Const-NT Meters 252150 Adv for Const-NT Hydrants 252160 Adv for Const-NT Hydrants		÷		

83410 GL012TBAGP 0001R	American Water Works Company Kentucky-American Water-Co 12 Total Company (USGAAP)	ks Company ater-Co 12 USGAAP)		04/12/10 15:21:08	
	Trial Balan For the Period Endin	g 03/31/2010			
Description	March Activity	March Balance	Prior Year Activity	Prior Year Balance	
00012 Kentucky-American Water Co.	: : : : : : : : : : : : : : : : : : :	5 f f f f f f f f f f f f f f f f f f f		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
B55 Advances for Construction 252170 Adv for Const-NT WIP Adv for Const-NT WIP 252999 Adv for Const-NT Wip	460,463.02CR	763,294.59CR	207,310.02CR	1,471,042.71CR	
B55 Advances for Construction	475.056.12CR	14.003.460.0808	350,000.00CR	2,150,000.00	
Deferred Income Taxes 3203 Def FIT-Norm Property				A) 10.414.00144	
253301 Def Fil-Other 253309 Def Fil-Other 253309 Def Fil-Amm	1,123,898.92CR	43,021,173.48CR	783,183.00CR	1,886,054.00CR 32,454,183.54CR	
537	910.172.45CR	47 873 A	0000 ACO 071	133,392.00	
B56 Deferred Income Taxes	2,034,071.37CR	49,561,852.09CR	933,217.00CR	39,454,770.42CR	
B57 Deferred ITC 255101 Unamortized ITC - 3% Define Unamortized ITC - 3%	637.67	84,608.88CR	637.67	92.260.920%	
SELUZ UNAMOITLIZEG IIC - 4% Unamoitlized ITC - EE102 Thompoitlized ITC -	525.42	46,972.87CR	4	277.	
700	5,903,33	895,436,36CR	,903.3	966,276.32CR	
B57 Deferred ITC	7,066.42	1,027,018.11CR	7,066.42	1,111,815.15CR	
B58 Deferred Regulatory Liability 256212 Reg Liab-Exc Def Depr FIT 256220 Def Reg Liab-Exc Def Depr FIT	11,733.58	1,108,790,17CR	11,733.58	1,249,593.13CR	
262	2,296.50CR	216,842.34	2,296.50CR	244,400.34	
562	4,057.00	1,508,343.50CR	4,057.00	1,557,027.50CR	
RWI	122,652.37CR 3,774.99	11,440,129.13CR	118,154.93CR 13,051.90CR	10,097,467.97CR 13,051.90CR	
563	432.00	57,320.75CR	432.00	62,504.75CR	
563	355.83	31,811.04CR	.355,83	36,081.00CR	
	3,252.33	493,325.03CR	'n	532,352.99CR	
B58 Deferred Regulatory Liability) 	14,405,751.98CR	113,672.59CR	13,303,678.90CR	
B59 Other Deferred Credits 256335 Reg Liab-Gain on Debt Exting Reg Liab-Gain on Debt Extin 256340 Regulatory Liab. Other	10,875.79	511,162,13CR	10,875.79	641,671.61CR	
262120 DCA-ACCT Pension Def Benefit DCA-ACCT Pension Def Benefit 262210 DCA-ACCT OPER	196,841.00	1,114,847.28CR	148,041.43CR	1,464,055.97CR	
622	92,811.08CR	299,735.58CR	100,637.00CR	300,978.00CR	
262313 DCB-FACET OPER Med Subsidy	3,370.53CR	177,116.36CR	5,921.64CR	132,001.06CR	
262315 ACCT Div Emilyalents		61,130,00CR		61,130.00CR	
623	108.00CR	1,778.00CR	257.00	580.00CR	
265800 FIN 48 Reserve - Federal 265810 FIN 48 Reserve - Federal 265810 FIN 48 Peserve - Federal	1,596,492.00CR	1,596,492.00CR			
}		287,434.00CR	٠		
B59 Other Deferred Credits	1,772,498.82CR	4,049,695.35CR	243,467.28CR	2,600,416.64CR	
B62 CIAC 271110 CIAC-NT Mains 271120 CIAC-NT EXT DEP		16,653,115.69CR	22,879.39CR	16,302,886.62CR	
271130 CIAC-NT EXT DEP 271130 CIAC-NT Services	a	11,079,000.62CR	119,523.90CR	11,046,774.34CR	

83410 GL012TBAGP 0001R	erican Wat Total Com Trial	rks Company Water-Co 12 (USGAAP)		04/12/10 15:21:08
	For the Period Endir	Ending 03/31/2010		
Description	March Activity	March Balance	Prior Year Activity	Prior Year Balance
271140 CIAC-NT Meters	63,769.95CR	16,686,911.41CR		15,515,910.11CR
271150 CIAC-NT Meters		709,078.24CR		577,028.33CR
271160 CIAC-NT Other	.02	1,586,751.82CR	24,589,14CR	1,515,299.89CR
CIAC-NT Other 271170 CIAC-NT WIP		4,724,144.63CR	35,978.37CR	4,698,919.76CR
CIAC-NT WIP	27,233.00CR	107,416.00CR	62,640.01	105,367.37CR
CIAC-NT Non-Util Frop 271210 CIAC-Tax Mains		249,724.86CR		249,724.86CR
CIAC-Tax Mains 271220 CIAC-Tax Ext Dep		1,998,493.38CR		1,998,493.38CR
CIAC-Tax Ext Dep 271230 CIAC-Tax Services		766,585.92CR		766,585.92CR
271240 CIAC-Tax Services	22,080.00CR	6,763,292.01CR	67,241.00CR	6,608,539.01CR
CIAC-Tax Meters 271250 CIAC-Tax Hydrants		3,299.01CR		3,299.01CR
CIAC-Tax Hydrants 271260 CIAC-Tax Other		487,486.50CR		487,486.50CR
271270 CIAC-Tax Other	-	440,902.80CR		440,902.80CR
272010 Accum Amort CIAC-Mains				
Accum Amort CIAC-Mains 272040 Accum Amort CIAC-Meters				378,786.29
Accum Amort CIAC-Meters 272050 Accum Amort CIAC-Hydrants		·		35,022.86
Accum Amort CIAC-Hydrants 272060 Accum Amort CIAC-Other				5,907.84
AC-Ta	96,405.72	13,914,328.27	92,031.03	12,364,951.95
Accum Amort CIA	23,632.96	848,725.06	23,135.15	566,978.18
B62 CIAC	6,955.75	47,493,149.56CR	142,559.61CR	46,965,570.78CR
00012 Kentucky-American Water Co.	546,475.62CR	950,512.65	678,273.06CR	275,025.29

American Water - MD Operating Data Report - Regulated Business -Water

Non-Scheduled Overtime (Hrs)

n

a

n

Production

Cust Rltns

Maintenance

Admin & Gen

of Employees Production

Network

Network

Total

Cust Rltns

Maintenance

Admin & Gen

Service Company

Permanent FTE

Temporary FTE

Customer/Employee Ratio

Total FTE

Company/Location Name: Kentucky American Water Company User ID: IRELANSP ; Date Run: 4/13/10; Period Type: Y 4/13/10; Period Type: YTD ; Date: 03/2010; Budget Type:ORIGINAL ; Post/Adj: ASADJUST Residential Total Commercial Industrial Fire OPA Resale Miscellaneous Number of Bills Monthly Bi-Monthly Quarterly Opening/Closing Bills Total Actual Total Actual Prorated O Variance Number of Estimated Bills 3 or More Estimates Ð n Total Billed Days Water Sales (1000G) Metered Flat Rate Total Water Sales Credit 78797-17188-9520-7081-43805-1202-1 -Intercompany Sales Total Net Sales n Total Net Sales Prorated 63289 Budget D Variance 164110-124690-10160-81664-Revenues (\$) Billed Credits 178182-102450-51802~ 15257-4129-4540-Net Revenue Net Revenue Prorated Budget Variance 573344-415509-11373-7118-185085-Billed Revenue/1000G 5.9333 4.3508 3.0701 136.4047 3.7178 3.3894 6.3258 Budget Revenue/1000G 5,2426 5.9093 4.2161 2.9185 .0000 3.4246 5.5663 .0000 # of Credit Adjustments Connections Total-End of Period Budget 61-System Delivery (1000G)
Gross S/D Produce/Purch Actual Prorated Budget Variance Last Year 12-Month Roll 89.8 351374-System Delivery Transfer Net System Delivery 89.8 351374-Total Net Water Sales 94.2 164110-Total Non Revenue Water 67.8 187264-N.R.W. % 12.6 16.8 4.2-12.1 12.8 Auth Unbilled/Consumption Actual Water Losses Operations Actual Budget Variance Last Year Actual Budget Variance Labor Costs (\$) Total O&M Expense (\$) Production 61207-Production 126904-Network Network 56803-Cust Rltns n n Cust Rltns 615-Maintenance Maintenance n Admin & Gen 121579-Admin & Gen 682210-Total O&M Payroll 156617-Total 849897-Capital Payroll Total Payroll Capitalization %

Sick Time (Hrs)

Production

Cust Rltns

Maintenance

Admin & Gen

Network

Total.

n

Actual

Prior Year

Difference

378-

376-

195-

For Statistical data the number of actual days YTD are 90 , the number of budgeted days YTD are period are For Statistical data the number of actual days in this 31, the number of budgeted days in this period are Prorated values are provided for comparison to Budget.

117~

537-

263-

917-

17-

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2010-00036 ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller/Nick Rowe

164. Please provide a copy of the Board of Directors minutes for 2007, 2008, 2009 and 2010 to date.

Response:

Attached are all approved minutes for meetings of the Board of Directors since January 2007.

For the electronic version, refer to KAW_R_AGDR1#164_042610.pdf.

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 8:00 A.M. APRIL 19, 2007

Present:

Patricia A. Freibert

Lindsey W. Ingram, Jr.

Nick O. Rowe William G. Sisson Daniel W. Warnock John S. Young

Constituting a majority and a quorum of the Board of Directors necessary for the transaction business.

Also present:

Thomas Bailey Eric Farner Velma Redmond Bryan Siler A.W. Turner, Jr.

Mr. Nick Rowe called the meeting to order and presided as Chairman of the meeting, and A.W. Turner, Jr., acted as Secretary of the meeting.

The minutes of the meeting of the Board of Directors held on December 19, 2006, were presented to the Board and, on a motion by P.A Freibert, seconded by W.G. Sisson, and carried, the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held December 19, 2006, and the same hereby are, approved in the form presented to this meeting.

The Chairman submitted to the meeting the nomination of A.W. Turner as Vice President, Corporate Counsel and Secretary. On motion by Ms. Freibert, seconded by Mr. Sisson, and carried, the following resolution was duly adopted:

RESOLVED, that A.W. Turner be, and he hereby is, elected as Vice President, Corporate Counsel and Secretary of this Company, effective immediately, to complete the current term and to serve until his successor is chosen and qualified.

The Chairman submitted to the meeting the resignations of R. Quinn, W.J. Schiavi, T.C. Spritz and D.A. Stewart as Assistant Comptrollers of the Company and the election of F. Boffice and C.A. Gilbert as Assistant Comptrollers of the Company. On motion by L.W. Ingram, seconded by Mr. Sisson, and carried, the following resolution was duly adopted:

RESOLVED, that the resignations of R. Quinn, W.J. Schiavi, T.C. Spritz and D.A. Stewart as Assistant Comptrollers of the Company are hereby accepted to take effect at the closing of business on April 18, 2007.

RESOLVED, that F. Boffice and C.A. Gilbert be and hereby are elected as Assistant Comptrollers of the Company to serve until their successors are chosen and qualified.

RESOLVED, that Assistant Comptrollers Boffice and Gilbert's duties are limited to compiling and executing tax returns and government filings, authorizing and initiating the payments of fees and taxes, procurement card charges and authorizing ACH wire transfers on behalf of the Company.

Mr. Dan Warnock presented his Regional President's Report to the Board, which included: (1) the status of the regulatory filings associated with the change-in-control related to the American Water IPO, with Kentucky's approval making eight approvals overall and five out of six in the Southeast, (2) an update of the rate cases, noting the contentious nature of the Tennessee proceedings, (3) the effort to become complaint with Sarbanes-Oxley, (4) the hiring of Rochelle Kowalski to replace Chris Buls, and (5) the attention aging water and sewer infrastructures are getting from state PUCs and legislatures.

Mr. Rowe gave an operational report that included an update on the source of supply application. He pointed out that the effort of the filing team, both here and at the American Water headquarters levels, was outstanding. Mr. Warnock applauded the push for action that the Company has taken in that area. Mr. Rowe also discussed the Kentucky PSC order approving the IPO application, noting it has fewer conditions than the order approving the purchase by RWE and that it did not carry a rate freeze. The issue that has led to the most questions is the condition that requires restoration of pension funds. Among the other issues discussed by Mr. Rowe were: (1) the improved relationship with local officials, including the mayor, the city council, and other government officials, (2) the imminent filing of a rate case at the end of April, (3) the major sewer work Lexington is facing as a result of EPA enforcement, and American Water's potential to bid for work on the project, (4) the desire to expand our operations to the west, (5) the New Circle main replacement project, (6) the ongoing flushing program, (7) the negotiations over a new sewer billing contract with LFUCG, and (8) the fire hydrant painting project.

Mr. Eric Farner gave a presentation of Sarbanes-Oxley compliance. He noted this transitional project will impact every part of the company. The immediate goal at this point is successful implementation of the key controls by June 30 to correct "internal weaknesses."

Mr. Turner reported on legal matters. Ms. Freibert asked how long the Attorney General's investigation, which began in 2004, could continue. Mr. Ingram responded that it carries no end date. Mr. Warnock commented on how long the Rockwell Village case has been going on. Mr. Turner and Mr. Rowe reported that our company is not causing the delay in resolving the matter. He also asked about the status of the 2004 rate case appeal, and Mr. Ingram replied that we should reconsider how hard to push that case.

Mr. Tom Bailey gave the financial management report. After a slow first quarter, he said the recent trend is positive, and he was optimistic about the remainder of the year. Mr. Sisson asked about the cash flow numbers. Mr. Warnock commented that we need to

improve the accounting and reporting in that area. Mr. Bailey said the timing of the budget process makes those numbers create a somewhat misleading impression; the balance at the end of December is most important.

Mr. Bailey recommended the Board declare the regular quarterly dividends on the Preferred, Preference and Common Stock of the Company. Upon motion of Mr. Ingram, seconded by Mr. Sisson and carried, the following Resolutions were unanimously adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.4375 per share of the 5-3/4% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending June 30, 2007, be, and hereby is, declared payable on July 1, 2007, to stockholders of record at the close of business on June 8, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.375 per share of the 5-1/2% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period for the period ending June 30, 2007, be, and hereby is, declared payable July 1, 2007, to stockholders of record at the close of business on June 8, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.25 per share of the 5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend of the period ending June 30, 2007, be, and hereby is, declared payable on July 1, 2007, to stockholders of record at the close of business on June 8, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$2.1175 per share of the 8.47% Preference Stock of the Company being the regular quarterly dividend for the period ending June 30, 2007, be, and hereby is, payable on June 1, 2007, to stockholders of record at the close of business on May 11, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$0.15 per share of the common stock of the Company be and hereby is payable on June 28, 2007, to stockholders of record on May 31, 2007.

Mr. Bailey also recommended the Board approve the Pension Plan Action--Plan year 2006. Upon motion of Mr. Ingram, seconded by Mr. Sisson and carried, the following Resolutions were unanimously adopted:

RESOLVED, that inasmuch as a contribution to the Pension Plan totaling \$1,358,487 for Plan Year 2006 is required, the Company's contribution is hereby fixed at \$1,358,487.

RESOLVED, that the proper officers of the Company be, and each of them hereby is, authorized and directed to take all actions as any one of such officers may deem necessary or desirable to effectuate the full intent and purpose of the foregoing resolution.

Mr. Bailey finally recommended the Board approve the Post-Retirement Welfare Plan Action--Benefits for 2006. Upon motion of Mr. Ingram,

seconded by Mr. Sisson and carried, the following Resolutions were unanimously adopted:

RESOLVED, that this Company be, and hereby is, authorized to pay to the Voluntary Employee Beneficiary Association Trust established by American Water Works Company, Inc., for the payment of health and life insurance plan benefits the sum of \$785,313, its allocated share of the cost of these benefits for calendar year 2006.

RESOLVED, that the proper officers of the Company be, and each of them hereby is, authorized and directed to take all actions as any one of such officers may deem necessary or desirable to effectuate the full intent and purpose of the foregoing resolution.

The next meeting will be held on July 25 at the Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 9:00 a.m.

A.W. Turner, Jr.

Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 3:00 P.M. JULY 25, 2007

Present:

Patricia A. Freibert

Lindsey W. Ingram, Jr.

Nick O. Rowe William G. Sisson John S. Young Rochelle M. Kowalski

Walter Lynch

Constituting a majority and a quorum of the Board of Directors necessary for the transaction business.

Also present:

Velma Redmond

Mr. Nick Rowe called the meeting to order and presided as Chairman of the meeting, and Velma Redmond, acted as Assistant Secretary of the meeting.

The minutes of the meeting of the Board of Directors held on April 19, 2007, were presented to the Board and, on a motion by L. Ingram, seconded by P. Freibert, and carried, the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held April 19, 2007, and the same hereby are, approved in the form presented to this meeting.

The Chairman submitted to the meeting the nomination of R. Kowalski and W. Lynch as directors of the company. On motion by L. Ingram, seconded by P. Freibert, and carried, the following resolution was duly adopted:

RESOLVED, that R. Kowalski and W. Lynch be and are hereby elected as directors of the Company to serve until their successors are chosen and qualified.

The Chairman submitted to the meeting the omnibus resignation of Daniel W. Warnock, as the Company's Board of Directors. On motion by L. Ingram, seconded by P. Freibert, and carried, the following resolution was duly adopted:

RESOLVED, that the omnibus resignation of Daniel W. Warnock as from the Company's Board of Directors is hereby accepted to take effect at the close of business on June 28, 2007.

RESOLVED, that the Board of Directors hereby appoints Walter Lynch, Nick O. Rowe, and John S. Young as the Executive Committee of the Board of Directors to serve for a period of one year or until their respective successors are appointed.

RESOLVED, that the persons named below are declared duly elected as such officers to serve for a term of one year or until their respective successors are chosen and qualified, provided, however, that nothing in this Resolution shall prohibit the earlier resignation or removal, with or without cause, of any officer prior to the end of the one year term.

President Nick O. Rowe Vice-President, Corporate Counsel, and Secretary A. W. Turner, Jr. Rochelle Kowalski Treasurer and Comptroller Assistant Treasurer Michael A. Miller Velma A. Redmond **Assistant Secretary** Assistant Comptroller and Assistant Secretary Rachel S. Cole **Assistant Comptroller** Franco G. Boffice* **Assistant Comptroller** Charles A. Gilbert* Assistant Comptroller Doneen S. Hobbs* **Assistant Comptroller** Rod Nevirauskas*

RESOLVED, that Assistant Comptrollers Boffice, Gilbert, Hobbs, and Nevirauskas' duties are limited to compiling and executing tax returns and government filings, authorizing and initiating the payments of fees and taxes, procurement card charges and authorizing ACH wire transfers on behalf of the Company.

Mr. Rowe gave an operational report that included an update on the source of supply project. The target is to obtain approval from the Public Service Commission in 2007. The Kentucky Chamber of Commerce has endorsed the project as a top priority. The Louisville Water Company has presented an alternative proposal. KAWC continues to more forward and work with the regional players. Mr. Rowe then discussed the following issues: (1) central Kentucky is in a drought, although KAWC has not had to go on restrictions, (2) intervenor testimony in the rate case is due July 30, 2007; hearings will be in September, 2007; KAWC has approached the Attorney General's Office regarding settlement; (3) all state public utility commissions have now acted upon the change in control.

Rochelle Kowalski thanked Nick Rowe and his team for implementing the June Key Controls for SOX compliance.

Velma Redmond reported on legal matters.

Rochelle Kowalski gave the financial management report and a review of the American Water Subsidiary Dividend Policy.

Rochelle Kowalski recommended the Board declare the regular quarterly dividends on the Preferred, Preference and Common Stock of the Company. Upon motion of L. Ingram, seconded by W. Sisson and carried, the following Resolutions were unanimously adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.4375 per share of the 5-3/4% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending June 29, 2007, be, and hereby is, declared payable on October 1, 2007, to stockholders of record at the close of business on September 14, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.375 per share of the 5-1/2% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period for the period ending June 29, 2007, be, and hereby is, declared payable October 1, 2007, to stockholders of record at the close of business on September 14, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.25 per share of the 5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend of the period ending June 29, 2007, be, and hereby is, declared payable on October 1, 2007, to stockholders of record at the close of business on September 14, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$2.1175 per share of the 8.47% Preference Stock of the Company being the regular quarterly dividend for the period ending June 29, 2007, be, and hereby is, payable on September 1, 2007, to stockholders of record at the close of business on August 10, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$0.67 per share of the common stock of the Company be and hereby is payable on September 27, 2007, to stockholders of record on August 31, 2007.

RESOLVED, that the proper officers of the Company be, and each of them hereby is, authorized and directed to take all actions as any one of such officers may deem necessary or desirable to effectuate the full intent and purpose of the foregoing resolution.

RESOLVED, that the proper officers of the Company be, and each of them hereby is, authorized and directed to take all actions as any one of such officers may deem necessary or desirable to effectuate the full intent and purpose of the foregoing resolution.

The next meeting will be held on October 31, 2007, at the Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 4:00 p.m.

Volma A. Redmond,
Assistant Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 8:00 A.M. OCTOBER 30, 2007

Present:

Patricia A. Freibert Lindsey W. Ingram, Jr. Nick O. Rowe William G. Sisson Rochelle Kowalski Walter Lynch John S. Young

Constituting a majority and a quorum of the Board of Directors necessary for the transaction business.

Also present:

A. W. Turner, Jr.

Mr. Nick Rowe called the meeting to order and presided as Chairman of the meeting, and A. W. Turner, Jr., acted as Secretary of the meeting.

The minutes of the meeting of the Board of Directors held on July 25, 2007, were presented to the Board and, upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held July 25, 2007, be, and the same hereby are, approved in the form presented to this meeting.

The Chairman submitted to the meeting the nomination of Louis Walters as Assistant Treasurer. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that Louis Walters be, and he hereby is, elected as Assistant Treasurer of the Company, to serve a term of one year or until his successor is chosen and qualified.

Mr. Rowe gave an operational report. He pointed to completion of a billing contract with the Lexington-Fayette Urban County Government (LFUCG), approval of a union contract, and successful management of the drought. Mr. Rowe noted the settlement of the 2007 rate case with a successful outcome, and Mr. Lynch added his congratulations to that effort. Mr. Young asked for details of the agreed-upon addition to the low-income assistance program, which will increase KAW's contribution from \$20,000 to \$50,000 per year. In response to another question, Mr. Rowe stated that the settlement is a "black box" agreement, so no one can identify what specific items are or are not recognized. Mr. Rowe further reported that KAW has had no NOVs or lost time accidents this year. On capital projects, Mr. Rowe pointed to the completion of numerous jobs and said that KAW is working to complete the remaining few by the end of the year.

Mr. Rowe then turned to a report on the pending Source of Supply application before the Commission. He gave a procedural summary of the current status, leading up to the hearing November 26-28. Ms. Freibert asked about BWSC's participation and its effort to obtain grant funds. Mr. Young asked about LFUCG's position on the project. Mr. Rowe responded that the planning committee, which had studied the application and Louisville Water Company's counterproposal, ended its discussions without taking any action. The last action LFUCG took is still the 1999 resolution supporting a Kentucky River solution. Mr. Turner pointed out that, on procedural matters thus far, LFUCG has supported KAW.

Mr. Turner reported on legal matters. He summarized the potential Continental Inn claim, noting that it is still at the insurance investigation stage.

Ms. Kowalski gave an update on the Sarbanes-Oxley compliance efforts. She said future work will be focusing on fixed assets and legacy contracts.

Ms. Kowalski then turned to the financial management report. Generally revenue is over the plan and expenses are under. Sales have been positive in spite of the drought. She described the year to date operating income forecast as "very strong." At the request of Mr. Sisson, Ms. Kowalski and Mr. Rowe explained the role of non-revenue water in the financial performance.

Mr. Kowalski recommended the Board declare the regular quarterly dividends on the Preferred, Preference and Common Stock of the Company. Upon motion duly made, seconded, and carried, the following resolutions were duly adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.4375 per share of the 5.75% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending September 30, 2007, be, and hereby is, declared payable on January 2, 2008, to stockholders of record at the close of business on December 13, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.375 per share of the 5.5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period for the period ending September 30, 2007, be, and hereby is, declared payable January 2, 2008, to stockholders of record at the close of business on December 13, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.25 per share of the 5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend of the period ending September 30, 2007, be, and hereby is, declared payable on January 2, 2008, to stockholders of record at the close of business on December 13, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$2.1175 per share of the 8.47% Preference Stock of the Company being the regular quarterly dividend for the period ending September 30, 2007, be, and hereby is, payable on December 3, 2007, to stockholders of record at the close of business on November 11, 2007.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.22 per share of the common stock of the Company be and hereby is payable on December 31, 2007, to stockholders of record on December 13, 2007.

Mr. Young gave a brief update of the IPO process at the Securities and Exchange Commission (SEC). He said the SEC had asked about 60 questions, which American Water has answered, and he hoped the matter might be wrapped up by Thanksgiving.

Mr. Lynch complimented Mr. Rowe and KAW overall on the financial performance this year. Mr. Rowe expressed his appreciation to Ms. Kowalski for her efforts in that area.

The final meeting of the year will be held on December 13 at 8:00 a.m. at the Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 8:53 a.m.

A. W. Turner,

Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY LEXINGTON, KENTUCKY 8:30 A.M. JANUARY 16, 2008

Present:

Lindsey W. Ingram, Jr. (by telephone)

Nick O. Rowe William G. Sisson

Rochelle Kowalski (by telephone) Walter Lynch (by telephone) John S. Young (by telephone)

Constituting a majority and a quorum of the Board of Directors necessary for the transaction of business.

Also present:

Velma Redmond (by telephone), Bryan Siler, A.W. Turner, Jr.,

Mr. Nick Rowe called the meeting to order and presided as Chairman of the meeting, and A.W. Turner, Jr., acted as Secretary of the meeting.

The minutes of the meeting of the Board of Directors held on October 30, 2007, were presented to the Board and, upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held October 30, 2007, be, and the same hereby are, approved in the form presented to this meeting.

Mr. Rowe gave an operational report. He first presented a summary of the status of the application at the PSC for a certificate to build the supply plant on Pool 3 of the Kentucky River. The hearing in chief was held in November of 2007, but a series of post-hearing Commission orders has delayed the issuance of a decision.

Since the hearing, the Company has polled customers on a variety of issues, including the proposed plant. The results show strong support for the Company.

The new rates approved in the last rate case went into effect on December 1, 2007, providing additional revenues. The CAPEX projects for 2007 were completed so successfully that the Company exceeded its goals. Regulatory compliance has likewise been outstanding.

Internally, the Company is excelling. The office employees decertified their union recently. The Company had no Notices of Violations and no lost time injuries during 2007. Walter Lynch offered his congratulations to Mr. Rowe for a very good year.

Mr. Turner offered 2:00 p.m. on May 23, 2008, as the date for the annual meeting of shareholders. Upon motion duly made, seconded, and carried, the Board approved the form of Notice of the meeting.

Mr. Turner then presented the Company's annual contributions to the Pension Plan and the Post-Retirement Welfare Plan Action-Benefits. Upon motion duly made, seconded, and carried, the following resolutions were duly adopted:

RESOLVED, that inasmuch as a contribution to the Pension Plan totaling \$928,556, for Plan Year 2007 is required, the Company's contribution is hereby fixed at \$928,556.

RESOLVED, that the proper officers of the Company be, and each of them hereby is, authorized and directed to take all actions as any one of such officers may deem necessary or desirable to effectuate the full intent and purpose of the foregoing resolution.

RESOLVED, that this company be and hereby is, authorized to pay to the Post-Retirement Welfare Plan Action-Benefits established by American Water Works Company, Inc., for the payment of health and life insurance plan benefits the sum of \$672,875, its allocated share of the cost of these benefits for the calendar year 2007.

RESOLVED, that the proper officers of the Company be, and each of them hereby is, authorized and directed to take all actions as any one of such officers may deem necessary or desirable to effectuate the full intent and purpose of the foregoing resolution.

Ms. Rochelle Kowalski gave an update on the Sarbanes-Oxley compliance efforts. The American Water system continues to make good progress on this project.

Mr. Turner reported on legal matters.

Ms. Kowalski then turned to the financial management report. She described 2007 as a great year for the Company, with net income surpassing the plan by \$1.1 million.

Mr. Kowalski also presented the 2008 Business Plan. The Plan includes the acceptance of an infusion of equity. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the 2008 Annual Business Plan be, and the same hereby is, approved in the form presented to this meeting and it is directed that said Plan be filed with the minutes of the meeting.

The next meeting will be held on Thursday, April 24, 2008, at the Company headquarters in Lexington, Kentucky.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 9:30 a.m.

A.W. Turner, Jr.

Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 8:30 A.M. APRIL 28, 2008

Present:

Lindsey W. Ingram, Jr. Patricia A. Freibert Nick O. Rowe William G. Sisson Rochelle Kowalski Walter Lynch John S. Young

Constituting a majority and a quorum of the Board of Directors necessary for the transaction business.

Also present:

Velma Redmond Mike A, Miller Susan Lancho Linda Bridwell Steve Snowden Brian Wright Keith Cartier A.W. Turner, Jr.,

Mr. Nick Rowe called the meeting to order and presided as Chairman of the meeting, and A.W. Turner, Jr., acted as Secretary of the meeting.

Mr. Rowe introduced new leadership staff in Lexington, including Steve Snowden, Brian Wright, and Keith Cartier, who are all new, and Susan Lancho and Linda Bridwell, who are in new positions.

Mr. Walter Lynch and Mr. John Young gave an update on the IPO. They noted that, after a brief period of publicity, we are back in a quiet period per SEC regulations.

Ms. Rochelle Kowalski gave an update on the Sarbanes-Oxley compliance efforts. She said the Company has shifted responsibility for several functions from the region to the states. Power Plant has been delayed, so several controls are not yet fully in place. Mr. Lindsey Ingram asked about the control labeled "Contingencies." Ms. Kowalski explained that it is designed to cover mainly litigation.

Ms. Kowalski then turned to the financial management report. She said the Company had a very good first quarter. She pointed out that the timing of an

equity infusion has been changed due to the delay in getting PSC approval for the KRS II project. Rather than coming all in the spring, it will be divided between March and June.

Mr. Louis Walters submitted a letter of resignation as Assistant Treasurer, effective April 4, 2008. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the resignation of Louis Walters as Assistant Treasurer of the Company is hereby accepted to take effect at the closing of business on April 4, 2008.

The minutes of the meeting of the Board of Directors held on January 16, 2008, were presented to the Board and, upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held January 16, 2008, be and the same hereby are, approved in the form presented to this meeting.

Mr. Rowe gave a water supply update. The PSC issued the Company a certificate for the project on April 25. He recognized Ms. Bridwell, Ms. Lancho, Mr. Mike Miller, and the legal team for special efforts. Mr. Walter Lynch commented on the Company's overall professionalism throughout the proceeding, pointing out how well prepared everyone was. Mr. Rowe acknowledged the possibility of requests for rehearing and appeals but said the Company will go forward with construction regardless. He said negotiations with the BWSC and its members are continuing.

Mr. Keith Cartier gave the Operations Report. He said the Company is exploring possibly signing up for one of Kentucky Utilities' pilot projects to see if it will cut our power costs. Reliability upgrades at the Kentucky River Station are almost complete, with the addition of one more transformer the only remaining step. In Owen County, the Company is rethinking the painting of a storage tank. He also reported the receipt of two NOVs, one as a result of contractor conduct and one for Owenton sewer operations. Mr. Cartier was pleased to report the first major use of the Reverse 911 system in Scott County to inform customers of a boil notice as well as the subsequent lifting of it.

Mr. Young asked about non-revenue water figures. Mr. Cartier stated the Company is a little over 12%. We are focusing on that issue, in part because we are now required to do so under the water supply order. In addition, we have been successfully driving down uncollectibles.

Mr. Turner reported on legal matters.

Mr. Turner then recommended the Board declare the regular quarterly dividends on the Preferred, Preference and Common Stock of the Company. Upon motion duly made, seconded, and carried, the following resolutions were duly adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.4375 per share of the 5.75% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending June 30, 2008, be, and hereby is, declared payable on July 1, 2008, to stockholders of record at the close of business June 10, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.375 per share of the 5.5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending June 30, 2008, be, and hereby is, declared payable on July 1, 2008, to stockholders of record at the close of business June 10, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.25 per share of the 5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending June 30, 2008, be, and hereby is, declared payable on July 1, 2008, to stockholders of record at the close of business June 10, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$2.1175 per share of the 8.47% Preference Stock of the Company, being the regular quarterly dividend for the period ending June 30, 2008, be, and hereby is, declared payable on June 2, 2008, to stockholders of record at the close of business May 13, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$0.61 per share of the common stock of the Company be, and hereby is, declared payable on June 27, 2008, to stockholders of record on June 7, 2008.

The next meeting will be held on Tuesday, July 22, 2008, at the Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 9:10 a.m.

A.W. Turner, Jr., Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 2300 Richmond Road, Lexington, Kentucky 8:00 A.M. JULY 22, 2008

Present:

Patricia A. Freibert

Rochelle Kowalski – via telephone Walter Lynch – via telephone

Wayne M. Martin Nick O. Rowe

John S. Young - via telephone

Constituting a majority and a quorum of the Board of Directors necessary for the transaction of business.

Also present:

Linda Bridwell Keith Cartier Michael Galavotti

Velma Redmond - via telephone

Mr. Nick Rowe called the meeting to order and presided as Chairman of the meeting, and Velma Redmond, acted as Secretary of the meeting.

The Chairman noted that Lindsey W. Ingram, Jr. has tendered his resignation from the Board. Mr. Rowe took note of Mr. Ingram's long association with the Company and his outstanding service as a member of the Board over many years. Mr. Rowe expressed for the record, the Board's appreciation for Mr. Ingram's distinguished contributions and exceptional service to the Company, and noted that the Company is planning an event to honor Mr. Ingram and to mark his retirement from the Board. Upon motion duly made, seconded and carried, the following resolution was duly adopted:

RESOLVED, that the resignation of Lindsey W. Ingram, Jr., as a member of the Board of Directors of the Company, is hereby accepted to take effect at the closing of business on July 22, 2008.

(Mr. Martin did not participate in the vote.)

The Chairman presented for consideration the nomination of Wayne M. Martin to the Company's Board of Directors. Mr. Rowe introduced Mr. Martin and reviewed his resume, biography, and related materials which had been previously distributed and included in the Board books. Mr. Rowe noted, in particular, Mr. Martin's many community activities and leadership positions. Mr. Rowe recommended the appointment of Mr. Martin to the Board of Directors, effective immediately. Upon motion duly made, seconded and carried, the following resolution was duly adopted:

RESOLVED, that the nomination of Wayne W. Martin as a member of the Board of Directors of the Company, is hereby accepted to take effect on July 22, 2008.

(Mr. Martin did not participate in the vote.)

Mr. Martin stated that he was honored to be a part of the Kentucky American Water organization.

The minutes of the meeting of the Board of Directors held on April 28, 2008 were presented to the Board and, <u>upon motion duly made</u>, <u>seconded and carried</u>, the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held April 28, 2008, be and the same hereby are, approved in the form presented to this meeting

The Chairman submitted to the meeting, the nominations for the election of members of the Executive Committee, and the nominations for the election of the officers of the Company. Upon motion duly made, seconded and carried, the following resolutions was duly adopted:

RESOLVED, that the Board of Directors hereby appoints Walter Lynch, Nick O. Rowe and John S. Young as the Executive Committee of the Board of Directors to serve for a period of one year or until their respective successors are appointed.

Messrs. Rowe and Cartier presented an operational report. Mr. Rowe updated the Board on the source of supply project, including the construction timetable and the status of an appeal filed by a citizens group in the Franklin Circuit Court challenging the Order of the Public Service Commission approving the Certificate of Public Convenience for the project. Mr. Rowe noted that construction on the project is moving forward. Mr. Cartier then provided an extensive review of operations, including the following topics: (1) source of supply relative to current operations, (2) recent changes/appointments at the Public Service Commission, (3) status of major operational projects, (4) regulatory compliance, (5) safety, (6) business development activities, (7) recognition received from the Partnerships of Safe Water which awarded the Kentucky River and Richmond Road plants the Director's Award for the tenth consecutive year, (8) recent tabletop exercises which tested the Company's emergency response plan and emergency readiness, and (9) the training session conducted for field service representative focused on Sarbanes-Oxley (SOX) compliance and improving levels of customer satisfaction. During the presentation on business development, Mr. Rowe noted the efforts of Steve Snowden who was recently appointed as the Company's Business Development lead.

Ms. Kowalski then reviewed the implementation status of the various SOX controls. Ms. Kowalski noted that the transition of designated state-owned controls during the second quarter was completed. Ms. Kowalski addressed the status of those controls in the areas of Fixed Assets, Contract Administration, and Materials and Supplies that are partially in place or not yet in place, and she provided explanations for their status, noting that a few of these are dependent upon Power Plant which is not yet available.

The Chairman noted that the legal activity update summary is included in the Board books, and that there have not been any significant developments in any of the cases other than the water supply case previously discussed.

Ms. Kowalski presented the financial management report, including year-to-date financial results which she described as favorable.

Ms. Kowalski recommended the Board declare the regular quarterly dividends on the Preferred, Preference and Common Stock of the Company. Upon motion duly made, seconded and carried, the following resolutions were unanimously adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.4375 per share of the 5.75% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending June 30, 2008, be, and hereby is, declared payable on October 1, 2008, to stockholders of record at the close of business on September 11, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.375 per share of the 5.5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period for the period ending June 30, 2008, be, and hereby is, declared payable October 1, 2008, to stockholders of record at the close of business on September 11, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.25 per share of the 5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend of the period ending June 30, 2008, be, and hereby is, declared payable on October 1, 2008, to stockholders of record at the close of business on September 11, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$0.89 per share of the common stock of the Company be and hereby is payable on September 26, 2008, to stockholders of record on September 6, 2008.

Mr. Rowe and Ms. Bridwell then presented for the Board's consideration the recommendation to authorize the Company to file eminent domain actions as necessary for the acquisition of easements for the installation of the transmission main for the water supply project. Ms. Bridwell noted that although a substantial portion of the pipeline route is in state right-of-way, one hundred and eight (108) easements are needed for the completion of the project to connect the new water treatment plant on Pool 3 of the Kentucky River to the Central Division distribution system in Fayette County. Efforts have been made to contact every property owner multiple times. In order to keep the project on schedule, it may be necessary to initiate eminent domain actions in those situations where the Company is unable to reach an amicable agreement with the property owners. Mr. Bridwell reviewed the Easement Acquisition Status Report and the maps of the pipeline area. The Company will continue to contact property owners in an effort to acquire the easements by agreement, but requests permission to file eminent domain actions for those easements where the Company is unsuccessful in reaching agreement with the property owners. Upon motion duly made, seconded and carried, the following resolution was duly adopted:

RESOLVED, that the condemnation of real property for the purpose of fulfilling the order by the Public Service Commission to resolve the water supply problem in central Kentucky is approved by the Board of Directors.

The next meeting will be held on October 28, 2008 at 9:30 a.m. at Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 9:10 a.m.

Velma A. Redmønd,

Assistant Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 8:00 A.M., October 28, 2008

Present:

Wayne M. Martin Patricia A. Freibert Nick O. Rowe William G. Sisson Rochelle Kowalski Walter Lynch John S. Young

Constituting a majority and a quorum of the Board of Directors necessary for the transaction of business.

Also present:

A.W. Turner, Jr. Keith Cartier

Nick Rowe called the meeting to order and presided as Chairman of the meeting, and A.W. Turner, Jr., acted as Secretary of the meeting.

The minutes of the meeting of the Board of Directors held on July 22, 2008, were presented to the Board and, upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held July 22, 2008, be and the same hereby are, approved in the form presented to this meeting.

Keith Cartier gave the Operations Report. He noted that, with central Kentucky in a moderate drought, the Company has been subject to water withdrawal restrictions from the Kentucky River for the last two months. The restrictions did not affect customers, however. Operational Costs have been close to forecast. Higher Fuel and Power costs have been offset by lower Purchased Water expenses. He reported on three major projects. The Carrick Pike main extension is on schedule; the North Broadway Main Replacement Project is likewise on schedule; and the Yarnallton Road main extension is already complete. On scheduled meter changes, the Company has already met the regulatory requirement for the year. Fire hydrant inspections are lagging the planned schedule but are expected to meet year-end targets. The PSC conducted inspections of the Rockwell village and Owenton wastewater facilities and found no deficiencies. To satisfy a PSC requirement, the Company has

retained Gannett Fleming to assist in developing a leak mitigation plan and Strand Associates to assist in the development of a water conservation/demand management plan. The Company had no NOVs in September, and injuries, vehicle accidents, and related areas are also on track to meet year-end targets. In a significant development, the state DOW recently approved in internal general permitting process for the Company. This internal review and approval process is expected to reduce costs and the turnaround time for projects. Walter Lynch was appreciative of the compliance successes. He also said the Company's meeting with its Top 25 business customers was a great idea that he will try to replicate in other states.

Mr. Rowe gave a Water Supply Project update. Work is proceeding without major problems and is slightly ahead of schedule. He spoke of the trencher work, which has gone very smoothly, and the continuing efforts to acquire easements. Opponents of the project have both appealed the certificate case from the PSC and have filed a petition for a declaration of rights in the Franklin Circuit Court challenging the Company's authority to condemn easements. In the appeal, the court has not yet set a schedule; in the declaratory action, KAW has filed a motion to dismiss that will be heard in early November. Wayne Martin complimented Michael Galavotti for his management of the project.

Mr. Lynch spoke briefly on American Water updates. He referenced the recent organizational realignment. He also asked John Young to explain the Business Transformation Project.

Mr. Young said the whole company must get more nimble in determining where to get its work done. A key goal is to optimize the system so the business drives IT and not the other way around. Pat Freibert suggested putting IT people on the project team, and Mr. Young said that step has already been taken. Bill Sisson asked Mr. Young where American Water's major growth will be, and he responded (1) operating systems at military bases, (2) designing and building systems, and (3) buying systems, including, as an alternative, operating them on long-term leases. Mr. Lynch mentioned that Steve Snowden is doing a good job in the business development area for Kentucky.

Mr. Sisson stated that the employees at KAW work well together and are always friendly. Mr. Martin pointed to the Company efforts to meet community needs by trucking water to an Eastern Kentucky area that was facing a severe outage.

Rochelle Kowalski then recommended the Board declare the regular quarterly dividends on the Preferred, Preference and Common Stock of the Company. Upon motion duly made, seconded, and carried, the following resolutions were duly adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1,4375 per share of the 5.75% Cumulative Preferred Stock of the Company,

being the regular quarterly dividend for the period ending September 30, 2008, be, and hereby is, declared payable on January 2, 2009, to stockholders of record at the close of business on December 13, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.375 per share of the 5.5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period for the period ending September 30, 2008, be, and hereby is, declared payable January 2, 2009, to stockholders of record at the close of business on December 13, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.25 per share of the 5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend of the period ending September 30, 2008, be, and hereby is, declared payable on January 2, 2009, to stockholders of record at the close of business on December 13, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$2,1175 per share of the 8.47% Preference Stock of the Company being the regular quarterly dividend for the period ending September 30, 2008, be, and hereby is, payable on December 1, 2008, to stockholders of record at the close of business on November 11, 2008.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.63 per share of the common stock of the Company be and hereby is payable on December 29, 2008, to stockholders of record on December 13, 2008.

Mr. Turner requested that the Board approve the American Water Red Flag policy and practice. The Federal Trade Commission has issued regulations requiring utilities and other companies that maintain certain customer accounts to develop and implement identity theft prevention programs. The American Water Board adopted a policy and practice that it has requested each state affiliate adopt. Upon motion duly, made, seconded, and carried, the following Resolution was unanimously adopted:

RESOLVED, that the Board of Directors hereby adopts and approves the Identity Theft Red Flag Program Policy and Identity Theft Red Flag Practice, together constituting a Red Flag Program as required by the Red Flag Rules.

Mr. Turner then provided a legal activity update.

Ms. Kowalski gave a financial management report. She said operating income was up over \$2 million over budget for the first nine months. For the year, the Company is forecasted to be \$1,091 million favorable for the year. Revenues are expected to be up slightly, but Total Operating Expenses are forecasted to be favorable by over \$1 million.

Ms. Kowalski gave an update on the Sarbanes-Oxley compliance efforts. Her report showed only three areas where the Company is not fully compliant, one in which Power Plant still needs to be improved, one dealing with retirements, and one dealing with legacy contracts.

The next meeting will be held on Thursday, December 18, 2008, at 8:00 a.m. at the Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 9:19 a.m.

A. W. Turner, Jr., Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 8:00 A.M., December 18, 2008

Present:

Wayne M. Martin Patricia A. Freibert Nick O. Rowe William G. Sisson Rochelle Kowalski Walter Lynch John S. Young

Constituting a majority and a quorum of the Board of Directors necessary for the transaction of business.

Also present:

A.W. Turner, Jr. Keith Cartier

Nick Rowe called the meeting to order and presided as Chairman of the meeting, and A.W. Turner, Jr., acted as Secretary of the meeting.

The minutes of the meeting of the Board of Directors held on October 28, 2008, were presented to the Board and, upon motion duly made, seconded, and carried the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held October 28, 2008, be and the same hereby are, approved in the form presented to this meeting.

M. Turner requested that the Board schedule the Annual Meeting of Shareholders and approve the form of Notice for that Meeting. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the annual meeting of the shareholders of the common stock of the Company be held at 10:00 a.m., local time, on Friday, May 22, 2009, at the offices of the Company at 2300 Richmond Road, Lexington, Kentucky, for all shareholders of record as of May 1, 2009.

Mr. Turner then requested the Board to consider funding for the 2008 Pension Plan and Post-Retirement Welfare Plans. Upon motion duly made, seconded, and carried, the following resolutions were duly adopted:

RESOLVED, that inasmuch as a contribution to the Pension Plan totaling \$1,589,000.00, for Plan Year 2008 is required, the Company's contribution is fixed at \$1,589,000.00.

RESOLVED, that the proper officers of the Company be, and each of them is, authorized and directed to take all actions as any one of such officers may deem necessary or desirable to effectuate the full intent and purpose of the foregoing resolution.

RESOLVED, that this company is authorized to pay to the Post-Retirement Welfare Plan Action-Benefits established by American Water Works Company, Inc., for the payment of health and life insurance plan benefits the sum of \$700,222.00, its allocated share of the cost of these benefits for the calendar year 2008.

RESOLVED, that the proper officers of the Company be, and each of them is authorized and directed to take all actions as any one of such officers may deem necessary or desirable to effectuate the full intent and purpose of the foregoing resolution.

With his change in duties with American Water, Charles A. Gilbert could no longer perform the duties of Assistant Comptroller, and Mr. Rowe asked the Board to replace him with Sue Cole. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that because Charles A. Gilbert's position and responsibilities with American Water have changed such that he is no longer in a position to fulfill his responsibilities as Assistant Comptroller, he is removed as an officer of the Company, and

RESOLVED, that the nomination of Sue Cole as an Officer of Kentucky American Water, in the capacity of Assistant Comptroller, with duties limited to compiling and executing tax returns and government filings, authorizing and initiating the payments of fees and taxes, procurement card charges and authorizing ACH wire transfers on behalf of the Company, to replace Charles A. Gilbert, is accepted to take effect on December 18, 2008.

Rochelle Kowalski gave a financial report to the Board. She reported that operating income was \$2.373 million, or 14.33% over budget for the first eleven months of the year. The forecast for the full year is for operating income to be over \$1 million favorable for the year, with revenues over plan and expenses under plan. Walter Lynch complimented the Company for a good job on its business performance.

Ms. Kowalski then presented the 2009 Business Plan to the Board for its approval. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the 2009 Annual Business Plan be, and the same is approved in the form presented to this meeting.

Keith Cartier gave the Operations Report. He noted that central Kentucky continues to be in a moderate drought, although a wet winter would help reverse the trend. The Company filed a request for a rate increase at the end of October. He gave a summary of the procedural schedule, which would lead to hearings at the PSC in mid-April. Operational Regulatory Compliance has been good. Everything is on target except for valve operation maintenance, which is not subject to a regulatory requirement, and even that maintenance will be caught up by early 2009. The fairgrounds tank painting project in Owenton has been cancelled until water supply issues that occur when the tank is out of service The Company had no NOVs in November, and injuries, have been resolved. vehicle accidents, and related areas are also on track to meet year-end targets. Finally, Mr. Cartier reported that the Company is talking with LFUCG about collecting the stormwater fee that the City will be imposing as required by the EPA. Reaching an agreement is dependent in large part on how the fee is structured.

Mr. Rowe then gave a water supply report. The project is ahead of schedule and going well. The Company does anticipate having to file condemnation action for easements against a few landowners before the end of 2008.

Mr. Turner then gave a legal report.

The Board members all congratulated Mr. Rowe on his recent promotion.

Finally, the Board approved the following dates for its 2009 meetings: April 20, July 24, October 21, and December 16.

The next meeting will be held on Monday, April 20, 2009, at 8:00 a.m. at the Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 9:09 a.m.

A.W. Turner dr. Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 8:00 A.M., April 20, 2009

Present:

Wayne M. Martin Patricia A. Freibert Nick O. Rowe William G. Sisson Rochelle Kowalski Walter Lynch

Constituting a majority and a quorum of the Board of Directors necessary for the transaction business.

Also present:

A.W. Turner, Jr. John C. Romeo

Nick Rowe called the meeting to order and presided as Chairman of the meeting, and A.W. Turner, Jr., acted as Secretary of the meeting.

The minutes of the meeting of the Board of Directors held on December 18, 2008, were presented to the Board and, upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held December 18, 2008, are approved in the form presented to this meeting.

With their change in duties with American Water, Rod Nevirauskas and Franco G. Boffice can no longer perform the duties of Assistant Comptroller, and Mr. Rowe asked the Board to replace them with Donna Grosser and Charles A Gilbert, respectively. In addition, with her change in duties, Velma A. Redmond can no longer perform the duties of Assistant Secretary, and Mr. Rowe asked the Board to replace her with John C. Romeo. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that because Rod Nevirauskas' position and responsibilities with American Water have changed such that he is no longer in a position to fulfill his responsibilities as Assistant Comptroller, he is removed as an officer of the Company, and

RESOLVED, that the nomination of Donna Grosser as an Officer of Kentucky American Water, in the capacity of Assistant Comptroller, with duties

limited to compiling and executing tax returns and government filings, authorizing and initiating the payments of fees and taxes, procurement card charges and authorizing ACH wire transfers on behalf of the Company, to replace Rod Nevirauskas, is accepted to take effect on April 20, 2009.

RESOLVED, that because Franco G. Boffice's position and responsibilities with American Water have changed such that he is no longer in a position to fulfill his responsibilities as Assistant Comptroller, he is removed as an officer of the Company, and

RESOLVED, that the nomination of Charles A. Gilbert as an Officer of Kentucky American Water, in the capacity of Assistant Comptroller, with duties limited to compiling and executing tax returns and government filings, authorizing and initiating the payments of fees and taxes, procurement card charges and authorizing ACH wire transfers on behalf of the Company, to replace Franco G. Boffice, is accepted to take effect on April 20, 2009.

RESOLVED, that because Velma A. Redmond's position and responsibilities with American Water have changed such that she is no longer in a position to fulfill her responsibilities as Assistant Secretary, she is removed as an officer of the Company, and

RESOLVED, that the nomination of John C. Romeo as an Officer of Kentucky American Water, in the capacity of Assistant Secretary, to replace Velma A. Redmond, is accepted to take effect on April 20, 2009.

Mr. Rowe gave both the Operations and Water Supply Reports. On the latter, he said 99 of the 110 needed easements for the pipeline have been obtained. Overall the project is about 40% complete and is on schedule and budget for completion by May 2010. The capital allocation for the project this year is \$46 million. The three condemnation cases are just beginning to reach the stage where we will see increased legal activity.

On Operations, Mr. Rowe reported on the rate case hearing to consider the settlement all parties reached. The major subjects of Commission questions were (1) impact on low income customers and (2) the KRA fee. A decision is expected no later than the end of May. Regulatory compliance has been good, with the Company moving ahead on all items. Mr. Rowe was pleased to report that 16 retirees took the time to attend the employee Appreciation Breakfast on February 25. He pointed to two opportunities for addition revenue, a renewal of the O&M contract for the Bluegrass Station and a potential purchase of the South Shore system. Finally, he noted both good news and bad news related to the ice storm. KAW had no customers out of service, for either water or sewer service, during and after the storm. The icy conditions, however, contributed to an increase in employee accidents this year.

Ms. Kowalski then presented the Financial Report. Lower commercial and industrial customer usage resulted in operating revenues for the First Quarter being \$216,000 under plan, but this result was more than offset by OPEX variances that were \$1million better than plan. She noted that, because the new treatment plant is ahead of construction schedule, long term debt is higher than had been anticipated. Walter Lynch commended the Company for the results.

Mr. Turner then gave a legal report.

Ms. Kowalski recommended that the Board approve the payment of quarterly dividends. Upon motion duly made, seconded, and carried, the following resolutions were duly adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.4375 per share of the 5.75% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending June 30, 2009, is declared payable on July 1, 2009, to stockholders of record at the close of business on June 10, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.375 per share of the 5.5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period for the period ending June 30, 2009, is declared payable July 1, 2009, to stockholders of record at the close of business on June 10, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.25 per share of the 5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend of the period ending June 30, 2009, is declared payable on July 1, 2009, to stockholders of record at the close of business on June 10, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$2.1175 per share of the 8.47% Preference Stock of the Company, being the regular quarterly dividend for the period ending June 30, 2009, is payable on June 2, 2009, to stockholders of record at the close of business on May 13, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$.95 per share of the common stock of the Company is payable on June 27, 2009, to stockholders of record on June 7, 2009.

Finally, Ms. Kowalski gave an update on the Company's compliance efforts with regard to the Sarbanes-Oxley Act. She reported that the controls are becoming more ingrained in day-to-day operations rather than being viewed as a special effort. Once fixed asset report is still being implemented through PowerPoint. The contract administration still has a material weakness, and the Company

needs to have confidence that the controls are working. Last quarter some legacy contracts were still being added to the log.

She also reported on the PWC report sent to Board members. The report is new, so members had not seen anything like it in the past. The reports covers the audit steps and approach. Patricia A. Freibert asked about the reporting of pensions and retirements. Ms. Kowalski said the reporting depends on state law, with some states under ERISA requirements and others, including Kentucky, covered by FAS87 requirements.

The next meeting will be held on Friday, July 24, 2009, at 11:00 a.m. at the Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 9:08 a.m.

A. W. Turner, Jr., Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 11:00 A.M., July 24, 2009

Present:

Wayne M. Martin Patricia A. Freibert Nick O. Rowe William G. Sisson Deborah A. Degillio Walter Lynch John S. Young

Constituting a majority and a quorum of the Board of Directors necessary for the transaction of business.

Also present:

A. W. Turner, Jr. John C. Romeo David Little

Nick Rowe called the meeting to order and presided as Chairman of the meeting, and A.W. Turner, Jr., acted as Secretary of the meeting.

The minutes of the meeting of the Board of Directors held on April 20, 2009, were presented to the Board and, upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the minutes of the meeting of the Board of Directors held April 20, 2009, are approved in the form presented to this meeting.

Mr. Turner requested that the Board authorize a second revenue bond offering through Owen County. The Board had authorized an earlier offering that has now closed, but the Company became aware that the Commonwealth has made additional money available. Upon motion duly made, seconded, and carried, the following resolutions were duly adopted:

RESOLVED, that the Board of Directors of the Company declares it advisable and determines that it would be in the best interest of the Company for the Company and its affiliate, American Water Capital Corp., to enter into a transaction with Morgan Stanley & Co. Incorporated (the "Underwriter") and the County of Owen, Kentucky (the "Issuer"), for \$26,000,000 aggregate principal amount of Issuer's Waterworks System Revenue Bonds, 2009 Series B (the "Bond Offering"); and further

RESOLVED, that the Board of Directors of the Company recognizes that, in connection with the Bond Offering, it is contemplated, necessary or advantageous for the Company to execute a (i) Bond Purchase Agreement, (ii) Loan Agreement, and (iii) Indenture of Trust (collectively the "Bond Offering Documents") and certain opinions, certificates, instruments and other documents (collectively and including all exhibits and attachments, the "Closing Documents");

RESOLVED, that the Board of Directors of the Company declares it advisable and determines that it would be in the best interest of the Company to execute and deliver the Bond Offering Documents and the Closing Documents; and further

RESOLVED, that the Board of Directors of the Company declares it advisable and determines that it would be in the best interests of the Company to participate in the drafting of and distribution of that certain offering statement relating to the Bond Offering; and further

RESOLVED, that Ellen C. Wolf, James M. Kalinovich and George W. Patrick, and all others designated by them (the "Authorized Officers") be authorized and directed to do and perform, or cause to be done and performed, all acts, deeds and things and to make, execute and deliver, or cause to be made, executed and delivered, all agreements, undertakings, documents (including the Bond Offering Documents and Closing Documents), instruments or certificates in the name and on behalf of the Company or otherwise as each officer may deem necessary or advisable to effectuate or carry out fully the purpose and intent of the foregoing resolutions and any of the transactions contemplated by them, the taking of any actions and the execution and delivery of agreements, undertakings, legal opinions, documents, instruments or certificates to be conclusive evidence of the authority therefore; and further

RESOLVED, that all acts and things done by the Company, by any Authorized Officer, and any others designated by them, in connection with the transactions contemplated by the foregoing resolutions be ratified, approved and confirmed in all respects; and further

RESOLVED, that each of the Authorized Officers is appointed to the Pricing Committee; and that the Pricing Committee has the authority to negotiate the final terms of the Bond Offering.

Given his duties with American Water, James Kalinovich can no longer fulfill his responsibilities as Assistant Comptroller, and Mr. Rowe asked the Board to replace him with Mark Chierici. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that because James Kalinovich is no longer in a position to fulfill his responsibilities as Assistant Treasurer, he is removed as an officer of the Company, and

RESOLVED, that the nomination of Mark Chierici as an Officer of Tennessee American Water, in the capacity of Assistant Treasurer, to replace James Kalinovich, is accepted to take effect on July 24, 2009.

Mr. Rowe then requested that the Board elect the members of the Executive Committee. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the Board of Directors appoints Walter Lynch, Nick O. Rowe and John S. Young as the Executive Committee of the Board of Directors to serve for a period of one year or until their respective successors are appointed.

Finally Mr. Rowe requested the Board to elect officers for the coming year. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the duly elected officers of the Company are:

Nick O. Rowe President A. W. Turner, Jr. Vice-President, Corporate Counsel, and Secretary Vice-President, Operations Keith Cartier Treasurer and Comptroller Deborah A. Degillio **Assistant Treasurer** Mark Chierici Michael A. Miller **Assistant Treasurer** John Romeo **Assistant Secretary** Assistant Comptroller and Assistant Secretary Rachel S. Cole Charles A. Gilbert* Assistant Comptroller Sue Cole* Assistant Comptroller Doneen S. Hobbs* Assistant Comptroller Donna Grosser* Assistant Comptroller

*Assistant Comptrollers Gilbert, Cole, Hobbs, and Grosser's duties are limited to compiling and executing tax returns and government filings, authorizing and initiating the payments of fees and taxes, procurement card charges and authorizing ACH wire transfers on behalf of the Company.

Mr. Cartier gave the Operations Report. He said there are no current source of supply issues. Rainfall this year has been above average. One result has been lower fuel and power costs due to lower than plan system delivery. Chemical costs, however, have been higher because the rainfall has caused high turbidity.

Probably as a result of the economic downturn, collections complaints to the PSC have more than doubled since last year. Bill complaints, though, are down.

One major capital project now underway is the replacement of over a mile of the main on North Broadway. The old line has been in place for over a century. Regulatory compliance projects are on target for the year.

The Company recently executed a contract with LFUCG to bill for the new stormwater fee. Billing will begin in January 2010 and will produce annual revenues of about \$376,000.

Mr. Cartier called special attention to several employees for work done this quarter. In mid-June, a major leak occurred at the Kentucky River Station. Temporary and then permanent repairs were made in short order with no impact on customer service, and the plant remained in compliance with all regulations throughout the repair. Mitzi Combs and Wayne Mattingly headed the team that accomplished this task. Stacy Owens headed another team that sought to improve results of the Customer Satisfaction Survey. Results have turned around from the end of 2008 such that we are on plan to meet 2009 targets. Mr. Rowe congratulated Mr. Cartier for the operations performance.

Deborah Degillio gave an update on the Sarbanes-Oxley compliance efforts. Her report showed only one area where the Company is not fully compliant, a fixed asset control that the Company is operating manually. Contract administration continues to get heightened attention.

Mr. Turner then gave a legal report.

Ms. Degillio then presented the Financial Report. Lower commercial and industrial customer usage contributed to operating revenues for the quarter being \$499,000 under plan, but the bigger driver was revenue variance from the rate case, which was completely offset by higher AFUDC. OPEX was almost a million dollars favorable, resulting in net income of \$818,000 over Plan.

Ms. Degillio recommended that the Board approve the payment of quarterly dividends. Upon motion duly made, seconded, and carried, the following resolutions were duly adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.4375 per share of the 5.75% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending September 30, 2009, is declared payable on October 1, 2009, to stockholders of record at the close of business on September 11, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.375 per share of the 5.5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period for the period ending September 30,

2009, is declared payable October 1, 2009, to stockholders of record at the close of business on September 11, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.25 per share of the 5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend of the period ending September 30, 2009, is declared payable on October 1, 2009, to stockholders of record at the close of business on September 11, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$2.1175 per share of the 8.47% Preference Stock of the Company being the regular quarterly dividend for the period ending August 31, 2009, is payable on September 1, 2009, to stockholders of record at the close of business on August 12, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.28 per share of the common stock of the Company is payable on September 28, 2009, to stockholders of record on August 12, 2009.

The next meeting will be held on October 21, 2009, at 8:00 a.m. at the Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 11:54 a.m.

A. W. Turner, Jr., Secretary

MINUTES OF THE BOARD OF DIRECTORS OF KENTUCKY-AMERICAN WATER COMPANY 8:00 A.M., October 21, 2009

Present:

Wayne M. Martin Patricia A. Freibert William G. Sisson Nick O. Rowe Deborah A. Degillio Walter Lynch John S. Young

Constituting a majority and a quorum of the Board of Directors necessary for the transaction of business.

Also present:

A. W. Turner, Jr. John C. Romeo Keith Cartier

Nick Rowe called the meeting to order and presided as Chairman of the meeting, and A.W. Turner, Jr., acted as Secretary of the meeting.

The minutes of the meeting of the Board of Directors held on April 20, 2009, a draft of which were approved at the last meeting, were presented in an amended form, and the minutes of the Board held on July 24, 2009, were also presented to the Board. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that the minutes of the meetings of the Board of Directors held April 20, 2009, and July 24, 2009, are approved in the form presented to this meeting.

Keith Cartier then gave both Operations and Water Supply Reports. On Operations, he reported that we have experienced a wet year. Through the third quarter, rainfall is 21% more than normal, and for the quarter alone precipitation is 50% greater than normal. One result has been lower fuel and power costs due to lower costs for system delivery. Non-revenue water numbers have improved.

Pursuant to a PSC order, KAW hired outside experts to make recommendations on conservation and non-revenue water efforts. Those reports were both submitted to the PSC this fall.

The biggest construction project ongoing is the Supply Plant near Owenton and the pipeline connecting it to Lexington. Four other large projects, however, are also in progress. Two, in concert with LFUCG, are on South Limestone and Newtown Pike. The others are on North Broadway and Kentucky Highway 607. Regulatory compliance projects are on target for the year.

Customer satisfaction is much improved over last year. One area where results are lower than target is on-time arrivals, which prompted a question from John Young. Mr. Cartier said the reasons are unclear. One possibility is simply in the way of counting the time; another may be that the worker is arriving when the customer is not present. William Sisson commented that he had an occasion the previous day to call the service line and he was pleased with how smoothly the process went. Mr. Rowe noted that on-line access for many services is now available to customers.

On the Water Supply Report, Mr. Cartier said that the earth-moving part of the plant construction is complete. Remaining work can be performed indoors this winter. Almost 80% of the pipeline is complete. The most significant recent event was the crossing of the North Elkhorn Creek, where we kept the creek open for boating traffic during the entire construction time. Testing of the pipeline, beginning near the Horse Park, has begun.

Ms. Degillio gave an update on the Sarbanes-Oxley compliance efforts. Her report shows the Company now has controls in place and operational for all processes.

Mr. Turner then gave a legal report.

Ms. Degillio then presented the Financial Report. Operating Revenues were unfavorable to plan by almost \$2.3 million for the quarter, interest expenses were favorable by almost \$1.5 million, and AFUDC was favorable by \$348,000. Overall results in quarterly net income were \$203,000 over Plan. Year to date results follow a similar trend, leading to net income to date of almost \$2.1 million favorable to Plan.

Ms. Degillio recommended that the Board approve the payment of quarterly dividends. Upon motion duly made, seconded, and carried, the following resolutions were duly adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.4375 per share of the 5.75% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period ending September 30, 2009, is declared payable on January 4, 2010, to stockholders of record at the close of business on December 15, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.375 per share of the 5.5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend for the period for the period ending September 30, 2009, is declared payable January 4, 2010, to stockholders of record at the close of business on December 15, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.25 per share of the 5% Cumulative Preferred Stock of the Company, being the regular quarterly dividend of the period ending September 30, 2009, is declared payable on January 4, 2010, to stockholders of record at the close of business on December 15, 2009.

RESOLVED, that out of the earned surplus of the Company, a dividend of \$2.1175 per share of the 8.47% Preference Stock of the Company being the regular quarterly dividend for the period ending September 30, 2009, is payable on December 1, 2009, to stockholders of record at the close of business on November 11, 2009.

Ms. Degillio then reported that payment of a Common Stock dividend would exceed 5% of last year's retained earnings. Thus the PSC must approve the payment before it is made. Ms. Degillio then recommended that the Board approve the payment of the quarterly common stock dividend, with the caveat that the PSC must approve it before it may be paid. Upon motion duly made, seconded, and carried, the following resolution was duly adopted:

RESOLVED, that out of the earned surplus of the Company, a dividend of \$1.85 per share of the common stock of the Company is payable on December 29, 2009, to stockholders of record on December 13, 2009.

The next meeting will be held on December 16, 2009, at 8:00 a.m. at the Company headquarters in Lexington.

With no further business, and upon motion duly made, seconded and unanimously adopted, the meeting adjourned at 8:58 a.m.

A. W. Turner, Jr., Secretary

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2010-00036 ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller/Sheila Miller

165. Please explain in detail any major changes in accounting treatment for O&M expenses, retirements, replacements and removal costs instituted by the Company since 2007.

Response:

There have been no major changes in accounting treatment for O&M expenses, retirements, replacements and removal costs instituted by the Company since 2007.

For the electronic version, refer to KAW_R_AGDR1#165_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2010-00036 ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

166. Please provide a copy of each out-of-period accounting adjustment (i.e., journal entry) recorded during 2008 and 2009, and past 2009 to the present, along with an explanation of each adjustment.

Response:

2008 out of period adjustments ("Dr." denotes a debit record and "Cr." denotes a credit record):

1) CIAC adjustment – used new rates for 2007

Dr. Depreciation expense \$32K

Cr. Accum Amortization CIAC liability \$32K

2) Remove 2007 amortization calculation from Advances – should not amortize

Dr. Depreciation expense \$270K

Cr. Accum Amortization Advances liability \$270K

2009 out of period adjustments:

1) Reverse AFUDC gross up for cancelled work orders

Dr. AFUDC Equity \$31K

Cr. CWIP \$31K

2) True up AFUDC on Kentucky River Pool 3 Project

Dr. CWIP \$100K

Cr. AFUDC Equity and Debt \$100K

3) Record federal income tax return interest – interest related to 2008 return

Dr. Federal income tax receivable \$11K

Cr. Income Tax expense \$11K

4) 2008 Annual incentive plan – liability trued up in 2009 when actually paid

Dr. Accrued incentive plan \$94K

Cr. Incentive plan expense \$94K

5) Leak detection charges were incorrectly capitalized in 2008

Dr. Materials and Supplies expense \$23K

Cr. CWIP \$23K

6) 2008 service company adjustments recorded in management fees in 2009 Dr. Inter-company receivable/payable \$46K

Cr. Management fees \$46K

2010 out of period adjustments:

- 2009 Annual incentive plan liability trued up when actually paid Dr. Accrued incentive plan \$91K
 Cr. Incentive expense \$91K
- 2) 2009 under-accrued for tax painting invoice Dr. Deferred tax painting \$272K Cr. Accounts Payable \$272K
- 3) 2009 service company adjustments recorded in management fees in 2010 Dr. Inter-company payable/receivable \$3K Cr. Management fees \$3K

For the electronic version, refer to KAW_R_AGDR1#166_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2010-00036 ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller

167. Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold in 2007, 2008, 2009 or anticipated in 2010 and 2011.

Response:

Please refer to the response to KAW_R_AGDR1#58_042610, this question appears to be duplicative of that question.

For the electronic version of this response, refer to KAW_AGDR1#167_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2010-00036 ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller/Sheila Miller

168. Please provide a complete breakdown of other income, net, for 2007, 2008 and 2009 and projected for 2010 and 2011. Identify the jurisdictional portion of each element.

Response:

Please refer to the response to KAW_R_AGDR1#163_042610.pdf for the detailed income statements for 2007-2009 which shows the categories of other (below the line) income, net. Also refer to the analysis of income report which is provided in the response to KAW_R_AGDR1#163_042610.pdf which provides the detail of the other (below the line) income, net. The budgeted amounts of other (below the line) income for 2010/2011 are:

- 2010 \$3,288,000 Made up of AFUDC less Miscellaneous below the line deductions (shareholder donations and advertising not recoverable in rates).
- 2011 \$66,000 Made up of AFUDC less Miscellaneous below the line deductions (shareholder donations and advertising not recoverable in rates).

The Company did not include below the line other income, net in the rate filing.

For the electronic version of this response, refer to KAW_R_AGDR1#168_042610.pdf.

KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2010-00036 ATTORNEY GENERAL'S FIRST REQUEST FOR INFORMATION

Witness: Michael A. Miller/Sheila Miller/Keith Cartier/Linda Bridwell

169. Provide the Company's 2007, 2008 and 2009 Annual Reports to the KY PSC.

Response:

Please see the attached.

For the electronic version, refer to KAW_R_AGDR1#169_042610.pdf.

WATER

CLASS A & B WATER COMPANIES

ANNUAL REPORT

OF

KENTUCKY AMERICAN WATER

2300 Richmond Road, Lexington, Kentucky 40502

TO THE

PUBLIC SERVICE COMMISSION

OF THE

COMMONWEALTH OF KENTUCKY

211 SOWER BLVD. P. O. BOX 615 FRANKFORT, KENTUCKY 40602

FOR THE YEAR ENDED DECEMBER 31, 2007

Checklist for the Annual Report For A and B Water Companies To Be Completed and Returned with the Annual Report

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ON ODE	age no.	44 Total 404 406		17 Net Balance 114-115		18 Total 124	18 Total 125	18 Total 126-127	19 Net Balance 141-145	20 Total 151-153	20 Total 162	21 Total 181	21 Total 182	20 Total 186	21 Total 190			13 Total 214-⊉15	24 Total Line 10 col 4	24 Total col 12	23 Total 224 ¢ol d	25 Total 232 ¢ol f	25 Total 233	25 Total 234 ¢ol f	26 Beginning & ending balance 236	27 Total 237 ¢ols b & e	27a Total 242	21 Total 251	22 Total 252	28 Beginning & ending balance 271	28 Accumulated amortization 271	30 Total water operating revenue col e	31 Total col c	17 Total accumulated amortization 115
Account No	The identification pages have been	101 106 pages liave been com		114-115 agrees with				126-127 agrees with	141-144 agrees with	151-153 agrees with	163-165 agrees with	181 agrees with		186 agrees with		201 agrees with										237 agrees with	242 agrees with		252 agrees with	271 agrees with				406 agrees with
Page No	4-6	2				7	7	7	7	7		ω	8	ω	∞	6	6	6	6	6	6	6	6	O	6	6	6	10	10	10	10	11	11	11

Checklist for the Annual Report For A and B Water Companies To Be Completed and Returned with the Annual Report

If no, explain why				acct 101 plus acct 106												16,498 unbilled not included on page		
Yes No	×	×	×	×	×	N/A	×	N/A		×	×		×	×	×	×	×	×
Page No.	27 Total 237 dol c	13 Balance trans. From inc. 435 col c	15 Total 301-348 col f	The analysis of accumulated depreciation and amort. by primary acct. has been completed	28 Total 186.1 col c	sen completed	een completed	If the long-term debt consists of notes payable rather than bonds, then the notes payable	the schedule of bond maturities.	accounts cols c through k has been completed	Taxes collected (example: school tax, sales tax, franchise tax) have been excluded from		venue cols c, d, and e has been completed	The analysis of water utility expense accounts cols c through k has been completed	Schedule of pumping and purchased water statistics has been completed	33 Account 466	33 Line 4 total produces and purchased	
Account No.	427 agrees with	Net Income agrees with	101 agrees with	he analysis of accumulated depre	186.1 agrees with	Schedule of long-term debt has been completed	Schedule of bond maturities has been completed	f the long-term debt consists of no	schedule has been substituted for the schedule of bond maturities.	The analysis of water utility plant accoun	Taxes collected (example: school	operating revenue	The analysis of water operating revenue	The analysis of water utility expens	Schedule of pumping and purchas	466 agrees with	col d agrees with	Oath page has been completed
Page No.	12	12	14	14 T	20	23	24	25	0,	15-15a	7 26		30	31	32	30	32	

CLASS "A & B"

WATER COMPANIES

ANNUAL REPORT

OF

KENTUCKY AMERICAN WATER COMPANY

Exact Legal Name of Respondent

FOR THE

YEAR ENDED DECEMBER 31, 2007

NOTICE

- 1. Prepare this report in conformity with the 1984 National Association of Utility Regulatory Commissioners Uniform System of Accounts for Water Utilities as adopted by this Commission for Class A & B water companies.
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the work "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable" or "NA". Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. Complete this report by means which result in a permanent record, such as by typewriter. Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.
- 7. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 8. The report should be filled out in duplicate and one copy returned by March 31 of the year following the date of the report. The report should be returned to:

Public Service Commission 211 Sower Blvd. P. O. Box 615 Frankfort, Kentucky 40602

PUBLIC SERVICE COMMISSION OF KENTUCKY PRINCIPAL PAYMENT AND INTEREST INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2007

 1.	Amount of Principal Pay	yment during ca	lendar year \$41,100,000	
2.	Is Principal current?	YES x	NO	
3.	Is Interest current?	YES x	NO	
4.	Has all long-term debt b	peen approved b	by the Public Service Commission?	
	YESx	NO	PSC Case No.	
	INDEPEN		PERFORMED BY IED PUBLIC ACCOUNTANT	
	Are the financial st	atements exam	ined by a Certified Public Accountant?	
•	YES	x	NO	
		If YES, which se	ervice is performed?	
		Audit	x	
		Compilation		
		Review		
	Please enclose a	copy of the acc	countant's report with annual report.	

Additional Requested Information

Utility Name	Kentucky American Water
Contact Person	Rachel Cole
Contact Person's E-Mail Address	RCole@KAWC.com
Utiltiy's Web Address	www.kawc.com

Please Complete the above Information, if it is available

If there are multiple staff who may be contacts please include their names and e-mail addresses also.

	A	dditional Information Required By Commission Orders
xplanation nat may be	ns necessa e required b	formation required by prior Commission orders, as well as any narrative ry to fully explain the data. Examples of the types of specialinformation by Commission orders include surcharge amounts collected, refunds but repayments.
Case #	Date of Order	Items/Explanations
002-0001		The attached supplements #1 and #2 are in response to ordering paragraph #7 and Condition #35 in Public Service Commission Case #2002-0018.

MAJOR WATER PROJECTS

Instructions: Provide details about each major water project which is planned but has not yet been submitted for approval to the Public Service Commission. For the limited purpose of this report, a "major Project is defined as one which is not in the ordinary course of business, and which will increase your current utility plant by at leasty 20%.

Brief Project Description (improvement, replacement, building construction, expansion. If expansion, provide the estimate number of new customers):

Resolution of Source of Supply and treatment capacity deficits. Kentucky American has proposed a 20 mgd treatment plant on Pool 3 of the Kentucky River with a transmission line to bring water into the Centra District distribution system. KAW and the Bluegrass Water Supply Commission have executed a partnership agreement.

Projected Costs and Funding Sources/Amounts:

Estimated cost is \$160 million. KAW is prepared to provide funding for the entire project through private funding. Cost allocations and funding sources for the Bluegrass Water Supply Commission have not been determined yet.

<u>Approval Status</u>: (Application for financial assistance filed, but not approved; or application approved, but have not advertised for construction bids)

Application for Certificate of Convenience and Necessity was filed in Spring 2007. Bids were received in 2007

Location: (community, area or nearby roads)

The proposed Water Treatment Plant will be located in Owen County on US 127 at the Franklin County line The raw water intake station is proposed on an adjacent property in Franklin County. The transmission line is proposed to run 30.5 miles along KY 1262 in Franklin County, to Woodlake Road, then along US 460 to Ironworks in Scott County, then south to I-75 in Fayette County, continuing along Ironworks with a connect at Newtown Pike. The proposed storage tank and booster pump station will be located near the Franklin/ Scott County line on Woodlake Road north of US 460.

RWE Order Requirement #7 and Condition #35

KAWC Operational Measures	2005	2006	2007
1 Number of water service interruptions (boil water advisories):	141	27	77
2 Average # of customers impacted from water service interruptions:	24.68	54.5	82.5
3 Average length of time of water service interruption/loss of water (I in hours):	2.62	4.04	2.7
4 Number of Customer Complaints from PSC:	52	51	79
5 Average response time to answer phones (in seconds):	41	63	38
6 Number of customer calls:	171,248	217,251	170,434

Supplement #2

List of Drinking Water Contaminants & MCLs

National Primary Drinking Water Regulations

National Primary Drinking Water Regulations (NPDWRs or primary standards) are legally enforceable standards that apply to public water systems. Primary standards protect public health by limiting the levels of contaminants in drinking water.

updated from website 1/26/08

URL: http://www.epa.gov/safewater/mcl.html

Microorganisms

Contaminant	MCLG1	MCL or TT1 (mg/L)2	Potential Health Effects from Ingestion of Water	Sources of Contaminant in Drinking Water
Cryptosporidium (pdf file)	zero	<u>TT 3</u>	Gastrointestinal illness (e.g., diarrhea, vomiting, cramps)	Human and fecal animal waste
Giardia lamblia	zero	<u>TT3</u>	Gastrointestinal illness (e.g., diarrhea, vomiting, cramps)	Human and animal fecal waste
Heterotrophic plate count	n/a	<u>TT3</u>	HPC has no health effects, it is an analytic method used to measure the variety of bacteria that are common in water. The lower the concentration of bacteria in drinking water, the better maintained the water system is.	HPC measures a range of bacteria that are naturally present in the environment
Legionella	zero	<u>TT3</u>	Legionnaire's Disease, a type of pneumonia	Found naturally in water; multiplies in heating
Total Coliforms (including fecal coliform and E. Coli)	zero	<u>5.0%4</u>	Not a health threat in itself; it is used to indicate whether other potentially harmful bacteria may be present ⁵	Coliforms are naturally present in the environment; as well as feces; fecal coliforms and <i>E. coli</i> only come from human and animal fecal waste.
Turbidity	n/a	<u>TT3</u>	Turbidity is a measure of the cloudiness of water. It is used to indicate water quality and	Soil runoff
Viruses (enteric)	zero	TT3	Gastrointestinal illness (e.g., diarrhea, vomiting,	Human and animal fecal
Top of page				

Disinfection Byproducts

Contaminant	MCLG1 (mg/L)2			Sources of Contaminant in Drinking Water
<u>Bromate</u>	zero	0.01	Increased risk of cancer	Byproduct of drinking water
Chlorite	0.8	1	Anemia; infants & young children: nervous system effects	Byproduct of drinking water disinfection
Haloacetic acids (HAA5)	<u>n/a6</u>	0.06	Increased risk of cancer	Byproduct of drinking water
Total Trihalomethanes (TTHMs)	<u>n/a6</u>	0.08	Liver, kidney or central nervous system problems; increased risk of cancer	Byproduct of drinking water disinfection

Top of page

Disinfectants

Contaminant	MRDL1 (mg/L)2 (mg/L)2		Sources of Contaminant in Drinking Water
Chloramines (as Cl2)	MRDLG MRDL=	Eye/nose irritation; stomach discomfort, anemia	Water additive used to
	<u>=41 4.01</u>		control microbes
Chlorine (as CI2)	MRDLG MRDL=	Eye/nose irritation; stomach discomfort	Water additive used to
	<u>=41 4.01</u>		control microbes
Chlorine dioxide (as CIO2)	MRDLG MRDL=	Anemia; infants & young children: nervous	Water additive used to
	<u>=0.81</u> <u>0.81</u>	system effects	control microbes

Top of page

Inorganic Chemicals

Antimony	0.006	(mg/L)2 0.006	Water Increase in blood cholesterol; decrease in	in Drinking Water
<u>Antimony</u>	0.006	0.006	blood sugar	Discharge from petroleum refineries; fire retardants; ceramics; electronics;
<u>Arsenic</u>	7	0.01 as of	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer	solder Erosion of natural deposits; runoff from orchards, runoff from glass &
A. b. of	er oge	01/23/0 6		electronicsproduction wastes
Asbestos (fiber >10 micrometers)	/ million fibers per liter	7 MFL	Increased risk of developing benign intestinal polyps	Decay of asbestos cement in water mains; erosion of natural deposits
Barium	2	2	Increase in blood pressure	Discharge of drilling wastes; discharge from metal refineries; erosion of
<u>Beryllium</u>	0.004	0.004	Intestinal lesions	Discharge from metal refineries and coal-burning factories; discharge from
<u>Cadmium</u>	0.005	0.005	Kidney damage	Corrosion of galvanized pipes; erosion of natural deposits; discharge from
Chromium (total)	0.1	0.1	Allergic dermatitis	metal refineries: runoff Discharge from steel and pulp mills; erosion of natural deposits
<u>Copper</u>	1.3	TT8; Action Level=1	Short term exposure: Gastrointestinal distress	Corrosion of household plumbing systems; erosion of natural deposits
		.3		
			Long term exposure: Liver or kidney damage	
Cyanide (as free cyanide)	0.2	0.2	People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level Nerve damage or thyroid problems	Discharge from steel/metal factories; discharge from
			People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level Nerve damage or thyroid problems	factories; discharge from plastic and fertilizer
	0.2	0.2	People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level	factories; discharge from
Fluoride		4 TT8;	People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level Nerve damage or thyroid problems Bone disease (pain and tenderness of the	factories; discharge from plastic and fertilizer Water additive which promotes strong teeth; erosion of natural deposits; Corrosion of household
Fluoride	4	4	People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level Nerve damage or thyroid problems Bone disease (pain and tenderness of the bones); Children may get mottled teeth Infants and children: Delays in physical or mental development; children could show slight deficits in attention span and learning abilities	factories; discharge from plastic and fertilizer Water additive which promotes strong teeth; erosion of natural deposits; Corrosion of household plumbing systems; erosion
Fluoride <u>Lead</u>	4	4 TT8: Action Level=0 .015	People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level Nerve damage or thyroid problems Bone disease (pain and tenderness of the bones); Children may get mottled teeth Infants and children: Delays in physical or mental development; children could show slight deficits in attention span and learning abilities	factories; discharge from plastic and fertilizer Water additive which promotes strong teeth; erosion of natural deposits; Corrosion of household plumbing systems; erosion
Fluoride _ead Mercury (inorganic) Nitrate (measured as Nitrogen)	2ero 0.002	4 TT8: Action Level=0 .015 0.002	People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level Nerve damage or thyroid problems Bone disease (pain and tenderness of the bones); Children may get mottled teeth Infants and children: Delays in physical or mental development; children could show slight deficits in attention span and learning abilities Adults: Kidney problems; high blood pressure Kidney damage Infants below the age of six months who drink water containing nitrate in excess of the MCL	factories; discharge from plastic and fertilizer Water additive which promotes strong teeth; erosion of natural deposits; Corrosion of household plumbing systems; erosion of natural deposits Erosion of natural deposits; discharge from refineries Runoff from fertilizer use; leaching from septic tanks,
Fluoride Lead Mercury (inorganic) Nitrate (measured as Nitrogen)	4 zero	4 TT8: Action Level=0 .015 0.002	People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level Nerve damage or thyroid problems Bone disease (pain and tenderness of the bones); Children may get mottled teeth Infants and children: Delays in physical or mental development; children could show slight deficits in attention span and learning abilities Adults: Kidney problems; high blood pressure Kidney damage Infants below the age of six months who drink	factories; discharge from plastic and fertilizer Water additive which promotes strong teeth; erosion of natural deposits; Corrosion of household plumbing systems; erosion of natural deposits Erosion of natural deposits; discharge from refineries Runoff from fertilizer use; leaching from septic tanks, Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural
Cyanide (as free cyanide) Fluoride Lead Mercury (inorganic) Nitrate (measured as Nitrogen) Nitrite (measured as Nitrogen)	2ero 0.002	4 TT8; Action Level=0 .015 0.002 10	People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level Nerve damage or thyroid problems Bone disease (pain and tenderness of the bones); Children may get mottled teeth Infants and children: Delays in physical or mental development; children could show slight deficits in attention span and learning abilities Adults: Kidney problems; high blood pressure Kidney damage Infants below the age of six months who drink water containing nitrate in excess of the MCL Infants below the age of six months who drink water containing nitrite in excess of the MCL could become seriously ill and, if untreated, may die. Symptoms include shortness of breath	factories; discharge from plastic and fertilizer Water additive which promotes strong teeth; erosion of natural deposits; Corrosion of household plumbing systems; erosion of natural deposits Erosion of natural deposits; discharge from refineries Runoff from fertilizer use; leaching from septic tanks, Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural

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Organic Chemicals

		MCL or		
Contaminant	MCLG1 (mg/L)2	TT1 (mg/L)2	Potential Health Effects from Ingestion of	Sources of Contaminant in Drinking Water
<u>Acrylamide</u>	zero	<u>TT9</u>	Nervous system or blood problems; increased risk of cancer	Added to water during sewage/wastewater
Alachlor	zero	0.002	Eye, liver, kidney or spleen problems; anemia; increased risk of cancer	Runoff from herbicide used on row crops
<u>Atrazine</u>	0.003	0.003	Cardiovascular system or reproductive problems	Runoff from herbicide used on row crops
Benzene	zero	0.005	Anemia; decrease in blood platelets; increased risk of cancer	•
Benzo(a)pyrene (PAHs)	zero	0.0002	Reproductive difficulties; increased risk of cancer	Leaching from linings of water storage tanks and distribution lines
Carbofuran	0.04	0.04	Problems with blood, nervous system, or reproductive system	Leaching of soil fumigant used on rice and alfalfa
<u>Carbon</u> tetrachloride	zero	0.005	Liver problems; increased risk of cancer	Discharge from chemical plants and other industrial activities
Chlordane	zero	0.002	Liver or nervous system problems; increased risk of cancer	Residue of banned termiticide
Chlorobenzene	0.1	0.1	Liver or kidney problems	Discharge from chemical
<u>2,4-D</u>	0.07	0.07	Kidney, liver, or adrenal gland problems	and agricultural chemical Runoff from herbicide used on row crops
Dalapon	0.2	0.2	Minor kidney changes	Runoff from herbicide used
			6 1 11 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
1,2-Dibromo-3-chloropropane (DBCP)	zero	0.0002	Reproductive difficulties; increased risk of cancer	Runoff/leaching from soil fumigant used on
	zero 0.6	0.0002	·	fumigant used on Discharge from industrial
(DBCP)		0.6	cancer	fumigant used on
(DBCP) o-Dichlorobenzene	0.6	0.6	cancer Liver, kidney, or circulatory system problems Anemia; liver, kidney or spleen damage;	fumigant used on Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from industrial
o-Dichlorobenzene p-Dichlorobenzene	0.6 0.075	0.6 0.075	cancer Liver, kidney, or circulatory system problems Anemia; liver, kidney or spleen damage; changes in blood	fumigant used on Discharge from industrial chemical factories Discharge from industrial chemical factories
o-Dichlorobenzene p-Dichlorobenzene 1,2-Dichloroethane	0.6 0.075 zero	0.6 0.075 0.005	cancer Liver, kidney, or circulatory system problems Anemia; liver, kidney or spleen damage; changes in blood Increased risk of cancer	fumigant used on Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from industrial
o-Dichlorobenzene p-Dichlorobenzene 1,2-Dichloroethane 1,1-Dichloroethylene	0.6 0.075 zero 0.007	0.6 0.075 0.005 0.007	cancer Liver, kidney, or circulatory system problems Anemia; liver, kidney or spleen damage; changes in blood Increased risk of cancer Liver problems	fumigant used on Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from industrial
o-Dichlorobenzene p-Dichlorobenzene 1.2-Dichloroethane 1.1-Dichloroethylene cis-1.2-Dichloroethylene	0.6 0.075 zero 0.007	0.6 0.075 0.005 0.007 0.07	cancer Liver, kidney, or circulatory system problems Anemia; liver, kidney or spleen damage; changes in blood Increased risk of cancer Liver problems Liver problems	fumigant used on Discharge from industrial chemical factories
(DBCP) o-Dichlorobenzene p-Dichlorobenzene 1.2-Dichloroethane 1.1-Dichloroethylene cis-1.2-Dichloroethylene trans-1.2-Dichloroethylene	0.6 0.075 zero 0.007 0.07	0.6 0.075 0.005 0.007 0.07 0.1	cancer Liver, kidney, or circulatory system problems Anemia; liver, kidney or spleen damage; changes in blood Increased risk of cancer Liver problems Liver problems Liver problems	fumigant used on Discharge from industrial chemical factories Discharge from drug and chemical factories Discharge from industrial
o-Dichlorobenzene p-Dichlorobenzene 1,2-Dichloroethane 1,1-Dichloroethylene cis-1,2-Dichloroethylene trans-1,2-Dichloroethylene	0.6 0.075 zero 0.007 0.07 0.1	0.6 0.075 0.005 0.007 0.07 0.1	cancer Liver, kidney, or circulatory system problems Anemia; liver, kidney or spleen damage; changes in blood Increased risk of cancer Liver problems Liver problems Liver problems Liver problems	fumigant used on Discharge from industrial chemical factories Discharge from drug and chemical factories
(DBCP) o-Dichlorobenzene p-Dichlorobenzene 1,2-Dichloroethane 1,1-Dichloroethylene cis-1,2-Dichloroethylene trans-1,2-Dichloroethylene Dichloromethane 1,2-Dichloropropane	0.6 0.075 zero 0.007 0.07 0.1 zero zero	0.6 0.075 0.005 0.007 0.07 0.1 0.005 0.005	cancer Liver, kidney, or circulatory system problems Anemia; liver, kidney or spleen damage; changes in blood Increased risk of cancer Liver problems Liver problems Liver problems Liver problems; increased risk of cancer Increased risk of cancer Weight loss, liver problems, or possible reproductive difficulties. Reproductive difficulties; liver problems;	fumigant used on Discharge from industrial chemical factories Discharge from drug and chemical factories Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from chemical factories Discharge from chemical factories Discharge from rubber and
(DBCP) o-Dichlorobenzene p-Dichlorobenzene 1,2-Dichloroethane 1,1-Dichloroethylene cis-1,2-Dichloroethylene trans-1,2-Dichloroethylene Dichloromethane 1,2-Dichloropropane Di(2-ethylhexyl) adipate	0.6 0.075 zero 0.007 0.07 0.1 zero zero 0.4	0.6 0.075 0.005 0.007 0.07 0.1 0.005 0.005	cancer Liver, kidney, or circulatory system problems Anemia; liver, kidney or spleen damage; changes in blood Increased risk of cancer Liver problems Liver problems Liver problems Liver problems; increased risk of cancer Increased risk of cancer Weight loss, liver problems, or possible reproductive difficulties. Reproductive difficulties; liver problems; increased risk of cancer	fumigant used on Discharge from industrial chemical factories Discharge from drug and chemical factories Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from industrial chemical factories Discharge from chemical factories

<u>Diquat</u>	0.02	0.02	Cataracts	Runoff from herbicide use
<u>Endothall</u>	0.1	0.1	Stomach and intestinal problems	Runoff from herbicide use
<u>Endrin</u>	0.002	0.002	Liver problems	Residue of banned insecticide
<u>Epichlorohydrin</u>	zero	<u>TT9</u>	Increased cancer risk, and over a long period	Discharge from industrial
Ethylbenzene	0.7	0.7	Liver or kidneys problems	Discharge from petroleum
				refineries
Ethylene dibromide	zero	5E-05	Problems with liver, stomach, reproductive	Discharge from petroleum refineries
Glyphosate	0.7	0.7	system, or kidneys; increased risk of cancer Kidney problems; reproductive difficulties	Runoff from herbicide use
Heptachlor	zero		Liver damage; increased risk of cancer	Residue of banned
			C .	termiticide
Heptachlor epoxide	zero	0.0002	Liver damage; increased risk of cancer	Breakdown of heptachlor
<u>Hexachlorobenzene</u>	zero	0.001	Liver or kidney problems; reproductive	Discharge from metal
			difficulties; increased risk of cancer	refineries and agricultural
Hexachlorocyclopentadiene	0.05	0.05	Kidnov or stamoch problems	chemical factories
<u>Hexacillolocycloperitagiene</u>	0.05	٠٥.٥٥	Kidney or stomach problems	Discharge from chemical factories
Lindane	0.0002	0.0002	Liver or kidney problems	Runoff/leaching from
			• •	insecticide used on cattle,
			-) // 1255 W	lumber, gardens
Methoxychlor	0.04	0.04	Reproductive difficulties	Runoff/leaching from insecticide used on fruits,
				vegetables, alfalfa,
				livestock
Oxamyl (Vydate)	0.2	0.2	Slight nervous system effects	Runoff/leaching from
				insecticide used on apples,
				potatoes, and tomatoes
Polychlorinated	zero	0.0005	Skin changes; thymus gland problems; immune	Runoff from landfills;
			deficiencies; reproductive or nervous system	discharge of waste
biphenyls (PCBs)		0.004	difficulties; increased risk of cancer	chemicals
Pentachlorophenol	zero	0.001	Liver or kidney problems; increased cancer risk	preserving factories
D' 1		2.5		•
<u>Picloram</u>	0.5	0.5	Liver problems	Herbicide runoff
Simazine	0.004	0.004	Problems with blood	Herbicide runoff
Styrene	0.1	0.1	Liver, kidney, or circulatory system problems	Discharge from rubber and
				plastic factories; leaching from landfills
Tetrachloroethylene	zero	0.005	Liver problems; increased risk of cancer	Discharge from factories
				and dry cleaners
<u>Toluene</u>	1	1	Nervous system, kidney, or liver problems	Discharge from petroleum
Toxaphene	zero	0.003	Kidney, liver, or thyroid problems; increased	factories Runoff/leaching from
			risk of cancer	insecticide used on cotton
				and cattle
2,4,5-TP (Silvex)	0.05	0.05	Liver problems	Residue of banned
1,2,4-Trichlorobenzene	0.07	0.07	Changes in adrenal glands	herbicide Discharge from textile
1,2,1 (.16/16/0505/120/16	0.01	0.07	onangoo in aaronai gianao	finishing factories
1,1,1-Trichloroethane	0.2	0.2	Liver, nervous system, or circulatory problems	Discharge from metal
				degreasing sites and other
1,1,2-Trichloroethane	0.003	0.005	Liver, kidney, or immune system problems	factories Discharge from industrial
1, 1,2- Frightoroethane	0.003	0.000	Error, Adney, or infinitions system problems	chemical factories
Trichloroethylene	zero	0.005	Liver problems; increased risk of cancer	Discharge from metal
				degreasing sites and other
Vinyl chloride	zero	0 003	Increased risk of cancer	factories Leaching from PVC pipes;
VIII O IIOI IIO	2010	0.002	moreaged fish of cancel	discharge from plastic
				= *
Xvlenes (total)	10		Nervous system damage	factories . Discharge from petroleum

10 Nervous system damage

Discharge from petroleum factories; discharge from chemical factories

10

Xylenes (total)

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Radionuclides

Contaminant	MCLG1 (mg/L)2	mg/L)2		Sources of Contaminant in Drinking Water
Alpha particles	none7	15	Increased risk of cancer	Erosion of natural deposits
		picocuri		of certain minerals that are
		es per		radioactive and may emit a
		Liter		form of radiation known as
	zero	(pCi/L)		alpha radiation
Beta particles and photon emitters	<u>none7</u>	4	Increased risk of cancer	Decay of natural and man-
		millirem		made deposits of
		s per		
	zero	year		certain minerals that are radioactive and may emit
				forms of radiation known as photons and beta
				radiation
Radium 226 and Radium 228	none7	5 pCi/L	Increased risk of cancer	Erosion of natural deposits
(combined)				
	zero			
Uranium	zero	30 ug/L as of 12/08/0	Increased risk of cancer, kidney toxicity	Erosion of natural deposits
		3		

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Notes

¹ Definitions

Maximum Contaminant Level (MCL) - The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to MCLGs as feasible using Maximum Contaminant Level Goal (MCLG) - The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs a Maximum Residual Disinfectant Level (MRDL) - The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a c Maximum Residual Disinfectant Level Goal (MRDLG) - The level of a drinking water disinfectant below which there is no known or expected risk to health. MI Treatment Technique - A required process intended to reduce the level of a contaminant in drinking water.

Cryptosporidium: (as of1/1/02 for systems serving >10,000 and 1/14/05 for systems serving <10,000) 99% removal.

Giardia lamblia: 99.9% removal/inactivation

Viruses: 99.99% removal/inactivation

Legionella: No limit, but EPA believes that if Giardia and viruses are removed/inactivated, Legionella will also be controlled.

Turbidity: At no time can turbidity (cloudiness of water) go above 5 nephelolometric turbidity units (NTU); systems that filter must ensure that the turbidity (HPC: No more than 500 bacterial colonies per milliliter.

Long Term 1 Enhanced Surface Water Treatment (Effective Date: January 14, 2005); Surface water systems or (GWUDI) systems serving fewer than 10, Filter Backwash Recycling; The Filter Backwash Recycling Rule requires systems that recycle to return specific recycle flows through all processes of the

Trihalomethanes: bromodichloromethane (zero); bromoform (zero); dibromochloromethane (0.06 mg/L). Chloroform is regulated with this group but has no Haloacetic acids: dichloroacetic acid (zero); trichloroacetic acid (0.3 mg/L). Monochloroacetic acid, bromoacetic acid, and dibromoacetic acid are regulated

Acrylamide = 0.05% dosed at 1 mg/L (or equivalent) Epichlorohydrin = 0.01% dosed at 20 mg/L (or equivalent)

² Units are in milligrams per liter (mg/L) unless otherwise noted. Milligrams per liter are equivalent to parts per million.

³ EPA's surface water treatment rules require systems using surface water or ground water under the direct influence of surface water to (1) disinfect their wa

⁴ more than 5.0% samples total coliform-positive in a month. (For water systems that collect fewer than 40 routine samples per month, no more than one sam

⁵ Fecal coliform and E. coli are bacteria whose presence indicates that the water may be contaminated with human or animal wastes. Disease-causing microl

⁶ Although there is no collective MCLG for this contaminant group, there are individual MCLGs for some of the individual contaminants:

⁷ MCLGs were not established before the 1986 Amendments to the Safe Drinking Water Act. Therefore, there is no MCLG for this contaminant.

⁸ Lead and copper are regulated by a Treatment Technique that requires systems to control the corrosiveness of their water. If more than 10% of tap water sa

⁹ Each water system must certify, in writing, to the state (using third-party or manufacturer's certification) that when acrylamide and epichlorohydrin are used i

National Secondary Drinking Water Regulations

URL: http://www.epa.gov/safewater/mcl.html

updated from website 1/24/08

Contaminant	Secondary Standard
Aluminum	0.05 to 0.2 mg/L
Chloride	25 0 mg/L
Color	15 (color units)
Copper	1,0 mg/L
Corrosivity	noncorrosive
Fluoride	and the 2.0 mg/L
Foaming Agents	0.5 mg/L
Iron	0.3 mg/L
Manganese	0.05 mg/L
Odor	3 threshold odor number
рН	6.5-8.5
Silver	0.10 mg/L
Sulfate	250 mg/L
Total Dissolved Solids	500 mg/L
Zinc	5 mg/L

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	1		
			ľ
		1	

HISTORY

1.	Exact name of utility making this report. (Use the words "The", "Company" or "Incorporated only when a part of the corporate name.)
	Kentucky American Water
2.	Give the location including city, street and number, of the executive office.
	2300 Richmond Road Lexington, Kentucky 40502
3.	Give the location, including street and number, and telephone number of the principal office in Kentucky.
	Same as above
4.	Name and address of principal officer within Kentucky.
	Nick O. Rowe 2300 Richmond Road, Lexington, KY. 40502 (606) 268 - 6320
5.	Give name, title, address and telephone number of the officer to whom correspondence concerning this report should be addressed.
	Michael A. Miller, Assistant Treasurer 1600 Pennsylvania Avenue Charleston,WV 25302 (304) 353-6303
6.	Date of organization. February 27, 1882.
7.	Under the laws of what Government, State or Territory organized? (If more than one, name all. Give reference to each statute and amendments thereof.)
	Incorporated as Lexington Hydraulic & Manufacturing Company by Acts of General Assembly of the Commonwealth of Ky. Chap 22, Approved February 27, 1882.

8.	If a consolidated or merger company, name all contingent and all merged companies.	
	Give reference to charters or general laws governing each, and all amendments of same.	
	The Articles of Incorporation of Lexington Hydraulic and Manufacturing Company were	
	amended 10/20/1922 to change name to Lexington Water Company. By Agreement of	
	Consolidation dated 9/15/1927, Lexington Water Company and Blue Grass State Water	
	Company were consolidated into one corporation known as the Lexington Water Company.	
	The Articles of Incorporation of the Lexington Water Company were amended 3/30/1973 to	
	change name to Kentucky-American Water Company.	
9.	Date and authority for each consolidation and each merger.	
	October 20, 1922 - Name change by amendment of Articles of Incorporation	
	September 15, 1927 - Agreement of Consolidation	
	March 30, 1973 - Name change by amendment of Articles of Incorporation	
10.	State whether respondent is a corporation, a joint stock association, a firm or partnership,	
	or an individual.	
	Corporation	
11	If a reorganized company, give name of original corporation, refer to laws under which it	
11.	was organized and the occasion for the reorganization.	
	was organized and the occasion for the reorganization.	Ç.
	See No. 8, above	
12.	Name all other operating departments.	
	None	
13.	Name of counties in which you furnish water service.	
	Bourbon, Fayette, Harrison, Scott, Clark, Woodford, Gallatin, Grant, and Owen counties.	
	In addition, the company sells water for resale to customers in Bourbon, Jessamine, Scott, and	
	Woodford counties.	

REPORT OF KENTUCKY-AMERICAN WATER COMPANY

For Year Ended December 31, 2007

Location where books and records are located:

2300 Richmond Rd. Lexington, KY 40502

Contacts:

	T	nacis.	L Calari Ohan II
Nama	Title	Dringing Duginges Address	Salary Charged
Name	Title	Principal Business Address	Utility
Send correspondence			
to:		2300 Richmond Road	
Nick O. Rowe	3,		
Report prepared by:			
		131 Woodcrest Rd	
Nicole Lawrence	Manager	Cherry Hill, NJ 08003	ALLOCATED
Officers & Managers:		2300 Richmond Road	
Nick O. Rowe	President	Lexington, KY 40502-1308	
·	Assistant	131 Woodcrest Rd	
Franco Boffice	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
·	Treasurer and	800 W. Hersheypark Drive	
Rochelle Kowalski	Comptroller	Hershey, PA 17033	ALLOCATED
		1325 Virginia Street	
Michael A. Miller	Assistant Treasurer	Charleston, WV 25301	ALLOCATED
		1025 Laruel Oak Road	
Louis M. Walters	Assistant Treasurer	Voorhees, NJ 08043	ALLOCATED
		800 W. Hersheypark Drive	
Velma A. Redmond	Assistant Secretary	Hershey, PA 17033	ALLOCATED
	Assistant	2300 Richmond Road	
Rachel S. Cole	Comptroller	Lexington, KY 40502-1308	
	Assistant	131 Woodcrest Rd	
Charles Gilbert	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Assistant	131 Woodcrest Rd	
Doneen S. Hobbs Comptroller		Cherry Hill, NJ 08003	ALLOCATED
	Assistant	131 Woodcrest Rd	
Rod Nevirauskas	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Vice President, Corporate	2300 Richmond Road	
A.W. Turner, Jr.	Counsel and Secretary	Lexington, KY 40502-1308	ALLOCATED

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

	Percent Ownership		Salary Charged
Name	in Utility	Principal Business Address	Utility
American Water Works		1025 Laurel Oak Road	
Company, Inc.	100%	P.O.Box 1770, Voorhes, NJ 08043	N/A
			*

KAW_R_AGDR1#169_042610 COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBYES 22 of 223

ACCT. NO.	ACCOUNT NAME	REF. PAGE	PREVIOUS YEAR	CURRENT YEAR
(a)	(b)	(c)	(d)	(e)
	UTILITY PLANT		, , , , , , , , , , , , , , , , , , , ,	
	Utility Plant	14	339,296,396	366,651,087
108-110	Less: Accumulated Depreciation and Amortization	16	(83,425,396)	(89,206,919)
	Net Plant		255,871,000	277,444,168
114-115	Utility Plant Acquisition Adjustments (Net)	17	347,965	326,776
116	Other Utility Plant Adjustments	17	347,900	320,770
110				
	Total Net Utility Plant		256,218,965	277,770,944
a.	OTHER PROPERTY AND INVESTMENTS			
121	Nonutility Property		249,738	249,738
122	Less: Accumulated Depreciation and Amortization			,
	Net Nonutility Property			
123	Investment in Associated Companies	18		
124	Utility Investments	18		
125	Other Investments	18		,
126-127	Special Funds	18		
	Total Other Property & Investments		249,738	249,738
	CURRENT AND ACCRUED ASSETS			
131 132	Cash Special Deposits		901,769	395,877
133	Other Special Deposits			
134	Working Funds		2,400	2,400
135	Temporary Cash Investments		2,100	2,100
1	Accounts and Notes Receivable, Less Accumulated			
	Provision for Uncollectible Accounts	19	2,794,913	1,901,042
145	Accounts Receivable from Associated Companies		4,096,176	388,037
146	Notes Receivable from Associated Companies			
151-153	Materials and Supplies	20	515,515	634,634
163	Misc Deposits		0	0
165	Prepayments		69,208	80,708
171	Accrued Interest and Dividends Receivable			
172	Rents Receivable			
173	Accrued Utility Revenues		2,510,265	2,562,043
174	Misc. Current and Accrued Assets		24,137	38,093
	Total Current and Accrued Assets		10,914,383	6,002,834

KAW_R_AGDR1#169_042610 comparative balance sheet - assets and other debits (200 47 b) 223

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	21	462,791	845,868
182	Extraordinary Property Losses	21		
183	Preliminary Survey & Investigation Charges		125,657	125,657
184	Clearing Accounts			
185	Temporary Facilities			
186	Misc. Deferred Debits	20	5,530,696	5,850,427
187	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes	21		
	Regulatory Assets		3,611,087	2,903,791
	Total Deferred Debits		9,730,231	9,725,743
	TOTAL ASSETS AND OTHER DEBITS		277,113,317	293,749,259

NOTES TO THE BALANCE SHEET
See attached audited financial statements for notes related to Balance Sheet items.

KAW_R_AGDR1#169_042610 COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITY OF 223

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
1 1	•			
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL			
201	Common Stock Issued	22	36,568,776	36,568,776
204	Preferred Stock Issues	22	5,966,100	5,966,700
202,205	Capital Stock Subscribed		0	0
	Capital Stock Liability for Conversion		0	0
207	Premium on Capital Stock		8,056,139	8,056,139
209	Reduction in Par or Stated Value of Capital Stock		, , ,	,
210	Gain on Resale or Cancellation of Reacquired Capital Stock		180	180
211	Other Paid-In Capital			
212	Discount on Capital Stock		,	
213	Capital Stock Expense		1	
	Retained Earnings	13	28,349,083	30,159,867
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
	i rophotaly suplial (rophotolomp and randomp omy)			
	Total Equity Capital		78,940,278	80,751,662
	LONG-TERM DEBT			
221	Bonds	24	49,900,000	79,800,000
222	Reaquired Bonds	:		
223	Advances from Associated Companies			
224	Other Long-Term Debt			
				!
	Total Long-Term Debt		49,900,000	79,800,000
	CURRENT AND ACCRUED LIABILITIES			
	CONTRACTOR OF STATES			
231	Accounts Payable		6,335,298	6,490,075
232	Notes Payable	25	3,297,056	18,115,917
233	Accounts Payable to Associated Co	25	1,018,691	17,284
234	Notes Payable to Associated Co.	25	27,100,000	0
235	Customer Deposits		0	0
236	Accrued Taxes	26	8,267,526	4,862,016
237	Accrued Interest	27	581,042	1,112,521
238	Accrued Dividends		001,012	0
239	Matured Long-Term Debt			3,100,000
240	Matured Interest			-,,,
241	Tax Collections Payable		334,059	481,845
242	Miscellaneous Current and Accrued Liabilities	27A	5,395,964	2,816,380
	THE STATE OF THE S	'`	2,300,001	_,5.0,000
	Total Current and Accrued Liabilities		52,329,636	36,996,038

KAW_R_AGDR1#169_042610 comparative balance sheet - equity capital AND 27AB 127AB (cont

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT MANAGE	i		
	ACCOUNT NAME	PAGE		YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium on Debt	21		
252	Advances for Construction	22	16,492,638	14,653,091
1	Other Deferred Credits		2,998,399	3,673,089
255	Accumulated Deferred Investment Tax Credits		1,302,648	1,217,811
	Total Deferred Credits		20,793,685	19,543,991
	OTHER NON-CURRENT LIABILITIES			
	Accumulated Provision for:			
261	Property Insurance			. "
262	Injuries and Damages			
263	Pensions and Benefits		,	
	Miscellaneous Operating Reserves			
266	Rate Refunds			
	Trate Tratara			
	Total Other Non-Current Liabilities			
		l		
	CONTRIBUTIONS IN AID OF CONSTRUCTION			·
271	Contributions in Aid of Construction	28	50 090 412	55 176 100
2/1	Tap-on Fees - Customers	20	50,089,413	55,476,422
	· ·			***************************************
	Federal Grants in Aid of Construction			
272	Other			
2/2	Accumulated Amortization of Contributions in Aid of		(40.054.404)	(44.004.400)
	Construction	28	(10,254,181)	(11,891,108)
	T-t-I N-t O I A O		00 005 000	10 505 044
	Total Net C.I.A.C.		39,835,232	43,585,314
	ACCUMULATED DEEEDDED INCOME TAVES			
	ACCUMULATED DEFERRED INCOME TAXES			
004				
281	Accumulated Deferred Income Taxes			
	Accelerated Depreciation			
282	Accumulated Deferred Income Taxes			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes		35,314,486	33,072,254
	Other			
	Total Accumulated Deferred Income Taxes		35,314,486	33,072,254
	TOTAL EQUITY CAPITAL AND LIABILITIES		277,113,317	293,749,259

Kentucky American Notes to Balance Sheet For the Year Ended 12/31/07

Due to audit adjustments made subsequent to the filing of the 2006 report, for the accounts listed below, the beginning as reported in the 2007 report, do not match the ending balances in the 2006 report.

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT.		REF.	Balance at beginning	Balance at end	
NO.	ACCOUNT NAME	PAGE	of year	of year	Net
			With Audit Adjustments	As Filed FYE	Change
(a)	(b)	(c)	12/31/07 Report	12/31/06 Report	
101-106	Utility Plant	14	339,296,396	339,306,900	(10,504)
174	Misc. Current and Accrued Assets		24,137	197,763	(173,626)
214-215	Retained Earnings	13	28,349,083	28,434,769	(85,686)
236	Accrued Taxes	26	8,267,526	8,512,511	(244,985)
283	Accumulated Deferred Income Taxes		35,314,486	35,167,944	146,542

Due to these audit adjustments, the beginning balances and comparitive prior year balances were changed from what was reported on the 2006 report for the following pages

Page 11 - 12 Comparative Operating Income Statement

Page 13 Statement of Retained Earnings

Page 26 Taxes Accrued

KAW_R_AGDR1#169_042610 COMPARATIVE OPERATING STATEMENT3

ACCT.	ACCOUNT MALE	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	30	48,706,602	0 52,434,532
401	Operating Expenses	31	25,960,316	26,767,052
403	Depreciation Expenses		7,883,962	7,454,006
406	Amortization of Utility Plant Acquisition Adjustment		21,611	21,614
407	Amortization Expense		437,654	482,478
408.1	Taxes Other Than Income		2,856,475	3,052,724
409.1	Income Taxes		3,414,741	5,107,543
	Deferred Federal Income Taxes		(936,223)	(1,166,142
	Deferred State Income Taxes		205,668	(94,605
	Deferred Local Income Taxes		0	0
	Provision for Deferred Income Taxes Credit		0	0
	Investment Tax Credits Deferred to Future Periods		0	0
412.11	Investment Tax Credits Restored to Operating Income		(84,757)	(84,836
	Utility Operating Expenses		39,759,447	41,539,834
	Utility Operating Income		8,947,155	10,894,698
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) from Disposition of Utility Property		0	С
	Total Utility Operating Income		8,947,155	10,894,698
	OTHER INCOME AND DEDUCTIONS			
415	Revenues from Merchandising, Jobbing and Contract			
410	Deductions		1,629,103	402,243
416	Costs and Expenses of Merchandising, Jobbing and		(4	/000 / 50
440	Contract Work		(1,777,840)	(208,159
419	Interest & Dividend Income		2,213	127,120
420	Allowance for Funds Used During Construction		390,200	1,226,848
421	Nonutility Income		(077.070)	3,444
426	Miscellaneous Nonutility Expenses		(277,970)	(318,676
	Total Other Income and Deductions		(34,294)	1,232,820
	11			

KAW_R_AGDR1#169_042610 COMPARATIVE OPERATING STATEMENT (€001743)3

(a) (b) (c) (d) (e) TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income Income Taxes Provision for Deferred Income Taxes Provision for Deferred Income Taxes Provision for Deferred Income Taxes Credit Investment Tax Credits - Net Investment Tax Credits Restored to Nonoperating Income Total Taxes Applicable to Other Income INTEREST EXPENSE Interest Expense Amortization of Debt Discount & Exp. Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items Total Extraordinary Items Total Extraordinary Items	ACCT.		REF.	PREVIOUS	CURRENT
TAXES APPLICABLE TO OTHER INCOME	NO.	ACCOUNT NAME	PAGE		
Taxes Other Than Income Income Taxes Provision for Deferred Income Taxes Credit Investment Tax Credits - Net Investment Tax Credits Restored to Nonoperating Income Total Taxes Applicable to Other Income INTEREST EXPENSE Interest Expense Amortization of Debt Discount & Exp. Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items Total Extraordinary Items Total Extraordinary Items	(a)	(b)	(c)	(d)	(e)
Income Taxes Provision for Deferred Income Taxes Provision for Deferred Income Taxes Provision for Deferred Income Taxes Credit Investment Tax Credits - Net Investment Tax Credits Restored to Nonoperating Income Total Taxes Applicable to Other Income Interest Expense Interest Expense Amortization of Debt Discount & Exp. Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items (170,552) 1,5 (170,552) 1,6 (170,552) (170,552) 1,6 (170,552) (170,552) 1,6 (170,5		TAXES APPLICABLE TO OTHER INCOME			
Income Taxes Provision for Deferred Income Taxes Provision for Deferred Income Taxes Provision for Deferred Income Taxes Credit Investment Tax Credits - Net Investment Tax Credits Restored to Nonoperating Income Total Taxes Applicable to Other Income Interest Expense Interest Expense Amortization of Debt Discount & Exp. Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items (170,552) 1,5 (170,552) 1,6 (170,552) (170,552) 1,6 (170,552) (170,552) 1,6 (170,5	408 20	Taxes Other Than Income			
Provision for Deferred Income Taxes Provision for Deferred Income Taxes Provision for Deferred Income Taxes Credit Investment Tax Credits - Net Investment Tax Credits Restored to Nonoperating Income Total Taxes Applicable to Other Income INTEREST EXPENSE Interest Expense Amortization of Debt Discount & Exp. Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items				(170.552)	1,584
Provision for Deferred Income Taxes Credit Investment Tax Credits - Net Investment Tax Credits Restored to Nonoperating Income Total Taxes Applicable to Other Income INTEREST EXPENSE Interest Expense Amortization of Debt Discount & Exp. Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items				(170,002)	1,00
Investment Tax Credits - Net Investment Tax Credits Restored to Nonoperating Income Total Taxes Applicable to Other Income (170,552) 1,5 INTEREST EXPENSE Interest Expense 5,205,056 5,647,6 428 Amortization of Debt Discount & Exp. Amortization of Premium on Debt Total Interest Expense 5,277,929 5,722,6 EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items				*******************************	
Investment Tax Credits Restored to Nonoperating Income Total Taxes Applicable to Other Income (170,552) INTEREST EXPENSE Interest Expense 427 Interest Expense 428 Amortization of Debt Discount & Exp. 429 Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items Total Extraordinary Items					
Interest Expense 427 Interest Expense 428 Amortization of Debt Discount & Exp. 429 Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS 433 Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items	412.21	Investment Tax Credits Restored to Nonoperating Income			
Interest Expense		Total Taxes Applicable to Other Income		(170,552)	1,58
Amortization of Debt Discount & Exp. Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items Total Extraordinary Items		INTEREST EXPENSE			
Amortization of Debt Discount & Exp. Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items Total Extraordinary Items	427	Interest Expense		5,205,056	5,647,86
Amortization of Premium on Debt Total Interest Expense EXTRAORDINARY ITEMS Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items					75,06
EXTRAORDINARY ITEMS 433 Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items	429				
433 Extraordinary Income Extraordinary Deduction Income Taxes, Extraordinary Items Total Extraordinary Items		Total Interest Expense		5,277,929	5,722,92
434 Extraordinary Deduction 109.30 Income Taxes, Extraordinary Items Total Extraordinary Items		EXTRAORDINARY ITEMS			
109.30 Income Taxes, Extraordinary Items Total Extraordinary Items					
Total Extraordinary Items					
	409.30	Income Taxes, Extraordinary Items	,		
NET INCOME 3,805,484 6,403,0		Total Extraordinary Items			
		NET INCOME		3,805,484	6,403,00
	!				

ACCT. NO.		AMOUNTS
· (a)	(b)	(c)
215	Unappropriated Retained Earnings: Balance beginning of year Changes to account:	28,349,083
	Adjustments to Retained Earnings (requires Commission Approval prior to use):	
	Credits	
	Total Credits	
	Debits	
	Total Debits	
435	Balance Transferred from Income Water	6,403,00
436	Sewer Appropriations of Retained Earnings:	36,96
	Total Appropriations of Retained Earnings	
437	Dividends Declared: Preferred Stock Dividends Declared	459,923
·	Common Stock Dividends Declared	4,169,259
	Total Dividends Declared	4,629,182
	Balance end of year	1,810,784
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	Total Appropriated Retained Earnings	
	Total Retained Earnings	30,159,867
tes to	Statement of Retained Earnings:	

NET UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO.	PLANT ACCOUNTS	TOTAL
101 102 103 104 105 106	Utility Plant in Service Utility Plant Leased to Others (Regulatory Asset - AFUDC-Debt) Property Held for Future Use Utility Plant Purchased or Sold Construction Work in Progress Completed Construction Not Classified	341,412,619 272,637 114,076 0 21,297,272
	Total Utility Plant	363,096,604

ACCUMULATED DEPRECIATION (ACCT. 108)

DESCRIPTION	
Balance first of year Credit during year:	82,015,525
Accruals Charged to Account 108.1 Accruals Charged to Account 108.2 Accruals Charged to Account 108.3 Accruals Charged to Other Accounts (specify)	9,012,154
Salvage - Scrap Other Credits (specify):	6,260 6,900 0
Total Credits	9,025,314
Debits during year: Book Cost of Plant Retired Cost of Removal Other Debits (specify): accum. Amort UPIS write-off	3,319,766 C
Total Debits	3,319,766
Balance end of year	87,721,073

			WATER U	TILITY PLAN	WATER UTILITY PLANT ACCOUNTS					
						7	ſ	c	-	L.
						-	7.	ιί	4.	τί
						Y H	SOURCE	C L	OUV	
ACCT		PREVIOUS		RETIRE.	CHRRENT	- HAINI	& PLIMPING	TREATMENT	DISTRIBILI	GENERAL
Š.	ACCOUNT NAME	YEAR	ADDITIONS	MENTS	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
(a)	(b)	(0)	(g)	(e)	()	(g)	(h)	(E)	(i)	<u>\$</u>
301	Organization	31,640	5,894		37,534	37,534				
302	Franchises	70,261			70,261	70,261				
303	Land and Land Rights	4,535,811	0		4,535,811		447,792	68,164	4,019,855	
304	Structures and Improvements	23,730,866	1,870,304	12,090	25,589,080		8,080,308	9,628,566	826,275	7,053,931
305	Collecting & Impounding Reservoirs	1,016,553			1,016,553		1,016,553			
306	Lake River & Other Intakes	561,430	(20,666)	3,666	537,098		537,098			
307	Wells & Springs	0			0		0			
308		0			0		0			
309	Supply Mains	5,084,342	9,374		5,093,716		5,093,716			
310	Power Generation Equipment	572,454	312,332		884,786		884,786			
311		10,387,003	801,678	58,389	11,130,292		11,130,292			
320	Water Treatment Equipment	26,461,237	1,896,041	231,024	28,126,254			28,126,254		
330	Distribution Reservoirs & Standpipes	11,813,469	812,328		12,625,797				12,625,797	
331	Transmission & Distribution Mains	151,503,649	9,687,207	218,690	160,972,166				160,972,166	
333	Services	35,325,950	2,094,219	295,572	37,124,597				37,124,597	
334	Meters and Meter Installations	23,700,676	1,635,403	495,200	24,840,879				24,840,879	
335	Hydrants	10,147,785	942,908	1,716	11,088,977				11,088,977	
339	Other Plant and Miscellaneous Equipment	3,838	68,092	328,246	(256,316)	(256,316)				
340	Office Furniture and Equipment	8,656,205	388,103	1,529,707	7,514,601					7,514,601
341	Transportation Equipment	2,817,636	432,509	121,759	3,128,386					3,128,386
342	Stores Equipment	35,547		1,620	33,927					33,927
343	Tools, Shop and Garage Equipment	1,421,289	119,220	2,890	1,537,619					1,537,619
344	Laboratory Equipment	843,099	17,216	4,134	856,181					856,481+
345	L	1,589,811			1,589,811					1,589, 8 11
346		1,931,144	5,925	6,364	1,930,705					1,930,005
347	Miscellaneous Equipment	1,262,277	11,841	8,699	1,265,419					1,265,经9力
348	Other Tangible Plant	138,485			138,485					138,⊕855
***************************************										G f 2
	Total Water Plant	323,642,457	21,089,928	3,319,766	341,412,619	(148,521)	27,190,545	37,822,984	251,498,546	25,049,035
				-15-						11
										‡169_04261(
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	·		SEWER UTI	LITY PLAN	R UTILITY PLANT ACCOUNTS	TS.				
						τ.	.2	к.	4.	ιci
						INTAN-	SOURCE OF SUPPLY	WATER	TRANS &	
ACCT.		PREVIOUS		RETIRE-	CURRENT	GIBLE	& PUMPING	TREATMENT	DISTRIBU.	GENERAL
o N	ACCOUNT NAME	YEAR	ADDITIONS	MENTS	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
(a)		(c)	(b)	(e)	(†)	(6)	(h)	(I)	(i)	(K)
, ,		7,250			007,2		062,2			
354		2,473,864	24,427		2,498,291		2,498,291			
360	Collection Sewers - Force	853,518	17,492		871,010				871,010	
363	Services To Customers	9,550			9,550				9,550	
371	Pumping Equipment	10,708			10,708		10,708			
		0			0					
		0			0					
		0			0					
		0			0					
		0			0					
		0			0					
380	Treatment & Disposal Equipment	22,716			22,716			22,716		
		0			0				-	
390	Office Furniture & Equipment	11,637		11,198	439					439
391	Transportation Equipment	35,144			35,144					35,144
392	Stores Equipment	200			500					200
393		25,749			25,749					25,749
395	Power Operated Equipment	37,141			37,141					37.00 ∆ 0.75
396	Communication Equipment	1,396			1,396					1,896
397	Misc Equipment	19,744	2,837		22,581					22,581
394	Laboratory Equipment		4,567		4,567					4,5670
										DF 223
										R1 7
	Total Sewer Plant	3,503,917	49,323		3,542,042	0	2,511,249	22,716	880,560	127,517
				-15A-						69_042610
										0

ANALYSIS OF ACCUMULATED DEPRECIATION AND AMORTIZATION BY PRIMARY ACCOUNT 2007

	WATER	BALANCE	CREDITS DURING THE YEAR	NG THE YEAR	CHARGES DURING THE YEAR	VG THE YEAR	BALANCE
ACCT.		BEGINNING	<u></u>	OTHER	PLANT	OTHER	END
<u> </u>	ACCOUNT (b)	OF YEAR	DEP. EXP.	CREDITS	RETIREMENTS	CHARGES (a)	OF YEAR
30	Organization		6)	(2)		(6)	0
302		58,778	78				58,778
303	3 Limited Term Interest in Land and Land Rights	26,813	113				26,813
304		3,878,804	04 573,341		12,090		4,440,055
305		312,458	58 21,769				334,227
306		13,755			3,666		22,185
307	7 Wells and Springs		0				0
308	8 Infiltration Galleries and Tunnels		0				0
309	9 Supply Mains	862,124	24 59,464				921,588
310		267,442	42 20,730				288,172
311	1 Pumping Equipment	4,787,384	84 371,359		58,389		5,100,354
320		12,800,696	98,786		231,024		13,557,640
330		3,003,752	52 265,498				3,269,250
331	1 Transmission and Distribution Mains	21,787,397	1,892,530	1,158	218,690		23,462,395
333	3 Services	13,762,998	1,496,313		295,572		14,963,739
334	4 Meters & Meter Installations	4,692,213	13 629,645	5,101	495,200		4,831,759
335	5 Hydrants	2,554,707			1,716		2,814,474
339	9 Other Plant and Miscellaneous Equipment	394,911	11 8,260		328,246		74,925
340	0 Office Furniture and Equipment	7,623,980	1,498,428		1,529,707		7,592,701
341	1 Transportation Equipment	1,801,003	390,626		121,759		2,069,870
342	2 Stores Equipment	21,112	12 1,411		1,620		26,903
343	3 Tools, Shop and Garage Equipment	592,222	10		2,890		695,127
344	4 Laboratory Equipment	455,080	80 90,159		4,133		541,106
345	5 Power Operated Equipment	679,496	96 139,434				818,930
346	6 Communication Equipment	531,802			6,364		620,209
347	7 Miscellaneous Equipment	230,196			669'8		285,416
348	8 Other Tangible Plant	325,844					353,000
	Boonesboro Acquisition	447,969	69				447,969
	Subtotal	81,918,936	36 9,012,155	6,259	3,319,766	0	87,617,585
	Acc Depr Reg Asset	96,589	89 6,900				103,489
	Acc Amort UPIS					0	0
	TOTALS	82,015,525	25 9,019,055	6,259	3,319,766	0	87,721,073
			-16-				

ANALYSIS OF ACCUMULATED DEPRECIATION AND AMORTIZATION BY PRIMARY ACCOUNT 2007

	t Living C	10,44,144	OF CELEBOOK			0 4 L/4 L/ C/4	L
	SEWEK	BALANCE	CKEDIIS DUK	CREDIIS DURING THE YEAR	CHARGES DURING THE YEAR	NG THE YEAK	BALANCE.
ACCT.		BEGINNING	CHARGES TO	OTHER	PLANT	OTHER	END
ON	ACCOUNT	OF YEAR	DEP. EXP.	CREDITS	RETIREMENTS	CHARGES	OF YEAR
(a)	(q)	(0)	(p)	(e)	(f)	(g)	(h)
351	WW Organization	0					0
352	WW Franchises	0					0
353	WW Land and Land Rights	0	0	0			0
354	WW Structures and Improvements	858,276	53,759			0	912,035
360	WW Collection Sewers- Force	329,608	17,536				347,144
361	WW Collection Sewers- Gravity	0	0				0
362	WW Special Collecting Structures	0	0				0
363	WW Services to Customers	191	191				382
364	WW Flow Measuring Devices	0	0				0
365	WW Flow Measuring Installations	0	0				0
370	WW Receiving Wells	0	0				0
371	WWV Pumping Equipment	535	535				1,070
380	WW Treatment And Disposal Equipment	5,499	1,135			0	6,634
381	WW Plant Sewers	0	0			0	0
382	WW Outfall Sewer Lines	0	0			0	0
389	WW Other Plant And Miscellaneous Equipment	169,188	0			0	169,188
390	WW Office Furniture And Equipment	34,193	1,495		11,198		24,490
391	WW Transportation Equipment	3,908	3,613				7,521
392	WW Stores Equipment	09	90				100
393	WW Tools, Shop and Garage Equipment	2,562	2,589				5,151
394	WW Laboratory Equipment	0	153				153
395	WW Power Operated Equipment	3,810	3,738				7,548
396	WW Communication Equipment	140	140				280
397	WW Miscellaneous Equipment	1,911	2,238				4,149
398	WW Other Tangible Plant	0	0				0
		0	0	0	0		0
		0	0				0
		0					0
	Subtotal	1,409,871	87,172	0	11,198	0	1,485,845
	Acc Depr Reg Asset	0	0				0
	Acc Amort UPIS	0					0
	TOTALS	1,409,871	87,172	0	11,198	0	1,485,845
		٥	page 16 -a-				

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION	TOTAL
Balance first of year	0
Credit during year:	
Accruals Charged to Account 110.1	
Accruals Charged to Account 110.2	
Other Credits (specify)	
Total Credits	0
Debits during year:	
Book Cost of Plant Retired	
Other Debits (specify)	
Total Debits	0
Balance end of year	0

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

ACCOUNT NAME	TOTAL
Acquisition Adjustments (114)	
Boonesboro Water Association	138,217
Tri-Village	334,694
Owentown	(16,961)
Total Plant Acquisition Adjustments	455,950
Accumulated Amortization (115)	
Amortization Boones boro Water Association	(88,289)
Amortization Tri Village Water Association	(41,840)
Amortization Owentown	955
Total Accumulated Amortization	(129,174)
Net Acquisition Adjustments	326,776

INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127) ge 36 of 223

Report hereunder all investments and special funds carried in Accounts 123 through 127.

	FACE OR	YEAR END
DESCRIPTION OF SECURITY OR SPECIAL FUND	PAR VALUE	BOOK COST
(a)	(b)	(c)
	` '	, ,
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123):		
Total Investment in Associated Companies:		
LITH ITY INVECTMENTS (ACCT. 404).		
UTILITY INVESTMENTS (ACCT. 124):		
•		
- AND CONTRACT AND CONTRACTOR OF THE PERSON		
		
11-11-11-11-11-11-11-11-11-11-11-11-11-		
Total Utility Investments		·
·		
OTHER INVESTMENTS (ACCT. 125):		
		18-84115
T (O()		
Total Other Investments		
SPECIAL FUNDS (ACCTS. 126 & 127):		
SPECIAL FUNDS (ACCTS: 120 & 121).		
· · · · · · · · · · · · · · · · · · ·		
· · · · · · · · · · · · · · · · · · ·		
	L	
Total Special Funds		

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION		TOTAL
ACCOUNTS & NOTES RECEIVABLE:		
Customer Accounts Receivable (Acct. 141)		1,928,082
Other Accounts Receivable (Acct. 142)		
	196,268	
Notes Receivable (Acct. 144)		196,268
Total Accounts and Notes Receivable		2,124,350
Accumulated Provision for Uncollectible Accounts (Acct. 143):		
Balance first of year	(004.007)	
	(261,097)	1
Add: Provining for uppellogibles for ourrent		
Add: Provision for uncollectibles for current	0	
year	(383,880)	
	0	
year Collections of accounts previously	(383,880)	
year Collections of accounts previously written off	(383,880) 86,117	
year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation	(383,880) 86,117	
year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions	0 (383,880) 86,117 0 (174,324) (733,184)	
year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year:	0 (383,880) 86,117 0 (174,324)	
year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts	0 (383,880) 86,117 0 (174,324) (733,184)	
year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year:	0 (383,880) 86,117 0 (174,324) (733,184)	
year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts Other	0 (383,880) 86,117 0 (174,324) (733,184)	
year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts Other Total accounts written off	0 (383,880) 86,117 0 (174,324) (733,184)	(222.209
year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts Other	0 (383,880) 86,117 0 (174,324) (733,184)	(223,308
year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts Other Total accounts written off	0 (383,880) 86,117 0 (174,324) (733,184)	(223,308

MATERIALS AND SUPPLIES (151 - 153)

ACCOUNT NAME	TOTAL
Plant Materials and Supplies (Account 151)	633,168
Merchandise (Account 152)	
Other Materials and Supplies (Account 153)	1,466
Total Materials and Supplies	634,634

PREPAYMENTS (ACCT. 162)

DESCRIPTION	TOTAL
Prepaid Insurance	431
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	0
Prepaid PUC/PSC Assessements	41,806
Other Prepayments (Specify)	
Licensing Fees	7,121
Membership Fees	12,010
Oracle	16,302
Legal Fees	1,499
AWWA Research Fees	0
Lotus Notes Fees	1,539
Total Prepayments	80,708

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION	TOTAL		
Miscellaneous Deferred Debits (Acct. 186):			
Deferred Rate Case Expense (Acct. 186.1)	485,893		
Other Deferred Debits (Acct. 186.2)	5,364,534		
Total Miscellaneous Deferred Debits	5,850,427		

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCORS 380 P& 260)

Report the net discount and expense or premium separately for each security issue.

The state of the s	AMOUNT	.,
DESCRIPTION	WRITTEN OFF	YEAR END
	DURING YEAR	BALANCE
Unamortized Debt Discount and Expense (Acct. 181):		
Series 9.96%	933	14,850
Series 7.21%	0	0
Series 6.96%	2,774	36,654
Series 6.79%	0	. 0
Series 7.15%	2,230	46,556
Series 6.99%	3,048	66,815
Series 6.87%	62,494	203,104
Preferred Stock Series 7.9%	0	0
Preferred Stock Series 8.47%	771	22,291
Series 5.65%	272	0
Series 6.58%	2,547	455,598
Total Unamortized Debt Discount and Expense	75,069	845,868
Unamortized Premium on Debt (Acct. 251):		
Total Unamortized Premium on Debt		

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

DESCRIPTION	TOTAL
Extraordinary Property Losses (Acct. 182):	
Total Extraordinary Property Losses	

ACCUMULATED DEFERRED INCOME TAXES (ACCT. 190)

DESCRIPTION	TOTAL
Accumulated Deferred Income Taxes (Acct. 190):	
Federal (190.1) State (190.2) Local (190.3)	
Total Accumulated Deferred Income Taxes	

ADVANCES FOR CONSTRUCTION (ACCT. 252)

DESCRIPTION	TOTAL
Balance first of year	16,492,638
Add credits during year	3,300,637
Deduct charges during year	5,140,184
Balance end of year	14,653,091

CAPITAL STOCK (ACCTS. 201 - 204)

(a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or stated value per share	NO PAR	100
Shares authorized	2,000,000	85,000
Shares issued and outstanding	1,567,391	14,667
Total par value of stock issued	36,568,776	5,966,700
Dividends declared per share for year	2.66	31.36

LONG TERM DEBT (ACCT. 224)

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL	INTE	PRINCIPAL PER BALANCE	
DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY) (a)	RATE (b)	AMOUNT (c)	SHEET DATE (d)
n/a			
		_:	
	international control of the control		
	\$1.5 m. o 15 m. 15		
Total		. 0	0

BONDS (ACCT. 221)

			Par Value of		Interest Du	ring Year
Line	Par Value of	Cash Realized on	Amount Held by or	Actually Outstanding	Accrued	Actually
No.	Actual Issue	Actual Issue	for Respondent	At Close of Year		Paid
	(1)	(2)	(3)	(4)	(5)	(6)
1						
2						
3	14,000,000	14,000,000	0	0	539,389	539,389
4	7,000,000	7,000,000	0	7,000,000	487,200	487,200
5	*	*	0	0	(21,468)	0
6	7,500,000	7,500,000	0	7,500,000	536,250	536,250
7	9,000,000	9,000,000	0	9,000,000	629,100	629,100
8	15,500,000	15,500,000	0	9,300,000	904,531	958,365
9	24,000,000	24,000,000	0	0	610,200	610,200
10	47,000,000	47,000,000	0	47,000,000	585,311	0
Total	124,000,000	124,000,000	0	79,800,000	4,270,513	3,760,504

SCHEDULE OF BOND MATURITIES

(The total of column 12 must agree with the total of column 4)

Line	Bond	Maturity	Interest	Principal	Amounts	Remaining Bonds
No.	Numbers	Date	Rate	Amount	Paid	Outstanding
	(7)	(8)	(9)	(10)	(11)	(12)
1						
2						
3		3/1/2014	4.75%	14,000,000	14,000,000	-
4		12/1/2023	6.96%	7,000,000		7,000,000
5						
6		2/1/2027	7.15%	7,500,000		7,500,000
7		6/1/2028	6.99%	9,000,000		9,000,000
8		3/29/2011	6.87%	15,500,000	3,100,000	9,300,000
9		6/12/2007	5.65%	24,000,000	24,000,000	7
10		10/15/2037	6.58%	47,000,000		47,000,000
11						
12						
13						
14						
15	1					
16						
17		1,468) represents a				
18	gain realized o	on early redemption	of 4.75* series			•••
19						
20						
21						
22						
23						***************************************
24						
25		<u>L</u>	L	404 000 000	44 400 000	70.000.000
			Total	124,000,000	41.100.000	79.800.000

NOTES PAYABLE (ACCOUNTS 232 & 234)

	NOMINAL		INT	EREST	
	DATE	DATE			PRINCIPAL
	OF	OF		AMOUNT	AMOUNT PER
	ISSUE	MATURITY	RATE	OF PAYMENT	BALANCE SHEET
(a)	(b)	(c)	(d)	(e)	(f)
Account 232 - Notes Payable:					
Notes Payable _ AWW Cap C	orp				18,115,917
				-	
Total Account 232					18,115,917
Account 234 - Notes Payable	to				
Associated Companies:					
Total Account 234					

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCOUNT 233)

SHOW PAYABLE TO EACH ASSOCIATED COMPANY SEPARATELY	AMOUNT
American Water Works Service Co., Inc.	17,284
Total Account 233	17,284

ACCT.		
NO.	DESCRIPTION	TOTAL
(a)	(b)	(c)
(-7	Balance first of year	8,267,526
	Accruals Charged:	
408.10	Utility regulatory assessment fees	82,979
408.11	Property taxes	2,519,387
408.12	Payroll taxes	445,240
408.13	Other taxes and licenses	5,119
408.20	Taxes other than income, other income and deductions	0
409.10	Federal income taxes	4,425,048
409.11	State income taxes	682 <u>,</u> 495
409.12	Local income taxes	
409.20	Income taxes, other income taxes, other income and deductions	1,584
409.30	Income taxes, extraordinary items	
410.10	Deferred federal income taxes	(1,166,142)
410.11	Deferred state income taxes	(94,605)
410.12	Deferred local income taxes	
410.20	Provisions for deferred income taxes, other income and deductions	
411.10	Deferred income taxes - credit	
411.20	Provisions for deferred income taxes - credit, other income and deductions	
412.10	ITC deferred to future periods	(0.4.00=)
412.11	ITC restored to operating income	(84,837)
412.20	ITC - Net nonutility operatons	
412.21	ITC - Restored to nonoperating inc., util. operations	0.040.000
	Total taxes accrued	6,816,268
	Taxes paid during year:	
408.10	Utility regulatory assessment fees	82,979
408.11	Property taxes	2,393,196
408.12	Payroll taxes	434,340
408.13	Other taxes and licenses	5,119
408.20	Taxes other than income, net change in sales tax accruals	1,907,176
409.10	Federal income taxes	6,410,093
409.11	State income taxes	332,875
409.12	Local income taxes	
409.20	Income taxes, other income taxes, other income and deductions	1,584
409.30	Income taxes, extraordinary items	
410.10	Deferred federal income taxes	(1,166,142)
410.11	Deferred state income taxes	(94,605)
410.12	Deferred local income taxes	
410.20	Provisions for deferred income taxes, other income and deductions	
411.10	Deferred income taxes - credit	
411.20	Provisions for deferred income taxes - credit, other income and deductions	0
412.10	ITC deferred to future periods	
412.11	ITC restored to operating income	(84,837)
412.20	ITC - Net nonutility operatons	
412.21	ITC - Restored to nonoperating inc., util. operations	
	Total taxes paid	10,221,778
1	Balance end of year	4,862,016

ACCRUED INTEREST (ACCOUNT 237)

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR (c)	INTEREST PAID DURING YEAR (d)	BALANCE END OF YEAR (e)
Account No. 237.1 - Accrued Interest on Long-Term Debt:	581,042	4,291,981	3,760,504	1,112,519
Amortize Gain on Early Bond Redemption	n n	(21,468)		
·				
Total Acct. No. 237.1	581,042	4,270,513	3,760,504	1,112,519
Account No. 237.2 - Accrued Interest on Other Liabilities:				
Interest on Note Balance (AWCC)	0	1,415,522	1,415,522	0
Other Interest Expense	0	(38,175)	(38,175)	0

Total Acct. No. 237.2	0	1,377,347	1,377,347	0
Total Acct. No. 237	581,042	5,647,860	5,137,851	1,112,519

KAW_R_AGDR1#169_042610 MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCOUNT 2242)

	BALANCE
DESCRIPTION	END OF YEAR
(a)	(b)
Accrued Vacation Payable	38,091
Accrued Water	14,686
Accrued Power	235,528
Accrued Legal	158,900
Accrued Audit Fees	0
Accrued Wages	21,851
Accrued Insurance	504
Accrued Rents	12,000
Accrued Waste Disposal	0
Accrued Retiree Medical Reimb	8,000
Accrued DPB Contribution	11,078
Accrued bank Fees	50,832
Withheld Payroll - Union Dues	2,051
Withheld Payroll - Garnishment	1,602
Withheld Payroll - Tax Coll Pay FIT/SIT/LIT/FICA	93,104
Withheld Payroll - Charitable Contributions	76
Withheld Payroll - Savings Account	0
Withheld Payroll - Credit Union	0
Withheld Payroll - Flexible Spending Accounts	3,209
Withheld Payroll - 401k	56,872
Withheld Payroll - Miscellaneous	9
Accrued 401k Expense	14,193
Accrued Preferred Dividend Requirements	50,164
Construction Costs Payable	0
Withheld Payroll - ESOP	0
Unclaimed Credits	22,151
Uncliamed Extension Deposit Refunds	20,935
Accrued Unbilled Items	224,935
Contract Liab Property Purchase Payments	0
Unbilled Stock C	31,122
Unbilled Stock E	85,365
CFO - Mgmt Contracts	194,776
Bank Clearing	1,240,132
Other Current Liabilities Analyzed	184,903
Accrued Retro Insurance	39,320
	0.040.000
Total Miscellaneous Current and Accrued Liabilities	2,816,380

REGULATORY COMMISSION EXPENSE - AMORTIZATION of 223 OF RATE CASE EXPENSE (ACCOUNTS 666 & 667)

	EXPENSE	AMOUNT	CHARGED C	FF DURING
	INCURRED	TRANSFERRED	YE	AR
	DURING	TO ACCOUNT		
DESCRIPTION OF CASE (DOCKET NO.)	YEAR	NO.186.1	ACCT.	AMOUNT
(a)	(b)	(c)	(d)	(e)
Rate Case Expense	437,884	437,884	666	373,198
Demand Study	0	0	667	0
Cost of Service Study	13,681	13,681	667	0
Depreciation Study	27,422	27,422	667	837
·				
		-		
Total	478,987	478,987	0	374,035

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271 and ACCOUNT 272)

DESCRIPTION	TOTAL
Balance first of year	50,089,413
Add credits during year	8,756,150
Deduct charges during year	3,369,141
Balance end of year	55,476,422
Less Accumulated Amortization	11,891,108
Net Contributions in Aid of Construction	43,585,314

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

- The reconciliation should include the same detail as furnished on Schedule M-1 of the Federal
 tax return for the year. The reconciliation shall be submitted even though there is no taxable
 income for the year. Descriptions should clearly indicate the nature of each reconciling
 amount and show the computation of all tax accruals.
- 2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State name of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

DESCRIPTION		REF.	AMOUNT
Net income for the year			6,439,996
Federal Income Tax Accrual			2 175 475
			3,175,475
State & Local Income Tax Accrual	Des Terr Beselv Income	<u> </u>	588,068
	Pre-Tax Boook Income		10,203,539
Permanent Differences:			
Meal & Enterainment			19,210
Nondeductible Penalties			(396,180
Medicare Subsidy			(158,998
Lobbying Expenses			11,764
	Total Permanent Differences		(524,204
Financial Taxable Income		-	9,679,335
Temporary Differences:			
Uncollectible Accounts			176
Vacation Pay			(47,800
Taxable Contributions (CIAC)			(1,171,710
Taxable Advances			(220,888
Rate Case Expense			(125,542
Depreciation & Amortization			(696,616
Reg Asset - AFUDC Debt			(090,010
Gains & Losses			(
			-
Abandonment Losses			(802,760
Cost of Removal	·	,	(43,579
Amortization UPAA			0
Cost of Service Study			52,069
Incent Plan (Incen 3)			(52,143
Incent Plan (Incen 5)			C
Regulatory Pension (Pension 2)			(108,911
Regulatory Pension (Pension 3)			Ċ
Accrued OPEB			201,978
AFUDC (AFUDC 1)			(534,340
AFUDC Equity CWIP (AFUDC 2)			(== .,= .
Amortization of Regulatory (AFUDC 3)			Č
Deferred Maintenance (Maint 1)			(255,665
			• •
Miscellaneous Deferred Debits (Misc 1)			377,412
Miscellaneous Deferred Credits (Misc 3)			508,319
Deferred Security Costs			15
Deferred Customer Service Center Cost	s		C
Deferred Financial Services Costs	Total Tamparas: Difference -	-	(2.040.005
	Total Temporary Differences	-	(2,919,985
Federal Taxable Income Before SIT			6,759,350
State Income Tax Deduction			(583,979
Federal Taxable Income			6,175,371
Tax Rate			359
	_ , ,,		
	Federal Income Tax Payable		2,161,380
	Provision Adjustment		C
	Federal Income Tax Expense		2,161,380
			:
		1 1	

WATER OPERATING REVENUE

		BEGINNING	YEAR END	HIRTO
ACCT.		YEAR NO.	NUMBER	
NO.		CUSTOMERS		AMOUNTS
(a)	(b)	(c)	(d)	(e)
	Oneveting Payanues			
	Operating Revenues			
460	Unmetered Water Revenue			
461	Metered Water Revenue:			
461.1	Sales to Residential Customers	104,754	106,030	27,675,822
461.2	Sales to Commercial Customers	8,573	8,583	12,334,635
461.3	Sales to Industrial Customers	21	21	1,499,014
461.4	Sales to Public Authorities			
461.5	Sales to Multiple Family Dwellings			
461.6	Sales through Bulk Loading Stations			18,789
	Total Metered Sales	113,348	114,634	41,528,260
462	Fire Protection Revenue:			
462.1	Public Fire Protection	37	37	2,216,224
462.2	Private Fire Protection	1,693	1,806	1,137,795
402.2	1 Tivate i lie i Toteotion	1,000	1,000	1,107,700
	Total Fire Protection Revenue	1,730	1,843	3,354,019
464	Other Sales to Public Authorities	486	488	3,918,968
465	Sales to Irrigation Customers			
466	Sales for Resale	11	13	1,105,426
467	Interdepartmental Sales			309,752
	Total Sale of Water	115,575	116,978	50,216,425
	Other Water Revenues:			
470	Forfeited Discounts			(49)
471	Miscellaneous Service Revenues			1,121,344
472	Rents from Water Property		Ì	111,988
473	Interdepartmental Rents			.,
474	Other Water Revenues			984,824
475	Provision for Rate Refunds			
	Total Other Water Revenues			2,218,107
	Total Water Operating Revenues			52,434,532

WATER UTILITY EXPENSE ACCOUNTS

					WATE	WATER EXPENSE ACCOUNT MATRIX	SCOUNT MAT	RIX		
				2	3	4.	ť.	9.	7.	89.
			SOURCE OF	SOURCEOF	WATER	WATER	TRANS. &	TRANS. &		ADMINIS-
			SUPPLY	SUPPLY	TREATMENT	TREATMENT	DISTRIBU.	DISTRIBU.	CUSTOMER	TRATIVE &
ACCT		CURRENT	EXPENSES-	EXPENSES-	EXPENSES	EXPENSES-	EXPENSES-	EXPENSES-	ACCOUNTS	GENERAL
S S S	ACCOUNT NAME	YEAR	OPERATION	MAINTEN.	OPERATION	MAINTEN.	OPERATION	MAINTEN.	EXPENSE	EXPENSES
(a)	(q)	(2)	(p)	(e)	(J)	(g)	(h)	(i)	0	(K)
								(į	
601	Salaries & Wages - Employe ok	5,838,130	139	62,202	1,520,207	81,626	1,859,505	739,833	804,074	770,544
603	ers,								(
	Majority Stockholders ok	0							0	0
604	Employee Pensions & Benefits	2,486,679				0				2,486,679
610	Purchased Water ok	427,205	427,205							
615	Purchased Power ok	2,770,819	221,862		2,538,800		10,157			
616	oduction	5.648	3 140							
6 6	Chemicals	1 691 774			1 691 774					
620	nd Supplies	560 899	2.024	P66 86	20.846	76212	105.628	210 789	(989)	61.862
834	Contraction Convices Eng	200,000	1011	1100	2.01	L	0	О		0
3 6	Collidation Services - Elig	704 000								101 038
037	Contractual Services - Acct	101,030								000
633	Contractual Services - Legal	62,589			0					886,60
634	Contractual Services - Management Fees	0								0
635	Contractual Services - Other	8.101.554	0		150,493		98,316	342	148,583	7,703,820
641	Rental of Bldg /Real Property	2,958					3,496			(538)
642	Rental of Equipment	27 494			С		0			27,494
7 0	Transportation Expansion	555,003	57				14 737		С	541 109
000		500,000					120			2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
929		0								CON NOC
657	Insurance - General Liability ok	304,483								304,403
658	Insurance - Worker's Comperok	154,618								154,618
629	Insurance - Other ok	117,599								117,599
099	Advertising Expense	22,108								22,108
999	Regulatory Commission Expense									
}	- Amortization of Rate Ca ok	373,198				21.0				373,488 X
299	Regulatory Commission Expense	837							-	A 230
· 	- Other	0								W _o ge
670	Bad Debt Expense	383,880							383,880	_F 50
675	Miscellaneous Expenses	2,765,639	35,038	4,350	428,143	232,315	192,613	252,425	1,042,021	578, 734
	Total Water Hillty Expenses	787 052	691 973	159 776	6 350 263	390 153	2.284.452	1.203.389	2.377.872	f 2.309.1
	Total Water Offing Experises	20,101,02	21,57	2,100	202,000,0	2000	1)		٦.	₽R 23
				-31-						1#
				•						‡ 16
										69 <u> </u>
										_04
										126
										610
										0

KAW_R_AGDR1#169_042610 PUMPING AND PURCHASED WATER STATISTICS Page 51 of 223

	WATER T	\\\ATES	TOTAL MATER	MATERICALE	
	WATER	WATER	TOTAL WATER	WATER SOLD	
	PURCHASED	PUMPED	PUMPED AND	TO	
	FOR RESALE	(Oit 000l-)	PURCHASED	CUSTOMERS	
(a)	(Omit 000's)	(Omit 000's)	(Omit 000's)	(Omit 000's)	
(a)	(b) 3,651	(c) 1,131,686	(d) 1,135,337	(e) 924,976	
January	5,149		1,213,566	920,025	
February March	4,565	1,208,417 1,186,254	1,190,819	930,925	
	2,851	1,148,073	1,150,924	993,923	
April	3,544	1,509,889	1,513,433	993,790	
May	3,530	1,555,029	1,558,559	1,432,515	
June	5,527	1,474,169	1,479,696	1,376,244	
July	5,327			1,351,385	
August		1,716,158	1,721,340		
September	5,112	1,486,168	1,491,280	1,568,263	
October	4,710	1,343,713	1,348,423	1,222,330	
November	3,689	1,147,810	1,151,499	1,178,660	
December	5,938	1,137,180	1,143,118	936,640	
Total for year	53,448	16,044,546	16,097,994	13,829,679	
Maximum gallons pumped by all m	nethods in any or	ne day (Omit 000	D's):	64,299	
Date	6/15/2007				
Minimum gallons pumped by all methods in any one day (Omit 000's): 28,848					
Date	12/28/07				
If water is purchased for resale, in	dicate the followi	ng:		150	
	Municipal Utilities				
Georgetown	Municipal Water				
Point of Delivery:	Clark County (4), Owen County	(4), Gallatin Cour	nty (1)	
If water is sold to other water utiliti	es for redistributi	ion, list names o	f such utilities bel	ow:	
CITY OF MIDWAY					
CITY OF NORTH MIDDLE	TOWN			•	
CITY OF NICHOLASVILLE					
CITY OF VERSAILLES					
JESSAMINE SOUTH ELK	HORN WATER	DISTRICT (2)		•	
HARRISON COUNTY WA					
GEORGETOWN MUNICIPAL STATES OF THE STATES OF		D SEWER SER	VICE		
EAST CLARK WATER					
				•	
				•	
				,	
				•	

SALES FOR RESALE (466)

LINE #	COMPANY	1,000 GALLONS	AVG. RATE (CENTS)	AMOUNT		
. 1	CITY OF MIDWAY 57,055 2.23					
2	EAST CLARK WATER 155 5.26					
3	CITY OF NORTH MIDDLETOWN	86,098	2.20	189,637		
4	CITY OF NICHOLASVILLE	32,113	2.55	82,016		
5	CITY OF VERSAILLES	298	28.77	8,567		
6	JESSAMINE SOUTH ELKHORN WATER DIST (2 ACCTS)	284,028	2.19	622,428		
7	HARRISON COUNTY WATER DISTRICT	31,878	2.27	72,274		
8	GEORGETOWN MUNICIPAL WATER AND SEWER SERVICE	6,144	3.05	18,753		
9						
10	TOTAL	497,770	2.25	1,121,924		
	WATER STATISTICS					
LINE #	ITEM			1,000 GALLONS		
1	WATER PRODUCED AND PURCHASED:					
2	Water Produced			16,044,546		
3	Water Purchased			53,448		
4	TOTAL PRODUCED AND PURCHASED			16,097,994		
5	M-1 O-1					
<u>6</u> 7	Water Sales: Residential			6 676 488		
8	Commercial			6,676,488 4,313,064		
9	Industrial			767,991		
10	Bulk Loading Station			181,944		
11	Resale			497,770		
12	Other Sales - Public Authority			1,392,422		
13	TOTAL WATER SALES			13,829,679		
14						
15	OTHER WATER USED:					
16	Utility/ Water Treatment			20,695		
17	Wastewater Plant			0		
18	System Flushing			107,887		
19	Fire Department			1,825		
20 21	Other (Construction, Flushing, Disinfection, Etc.)			80,221		
Z 1	OTHER WATER USED			210,628		
	F		ŀ			
22	\\\-\tag{\chi_1}			Water Loss 2,057,687		
22 23	Water Loss			2,057,687		
22 23 24						
22 23	Water Loss TOTAL OTHER WATER USED			2,057,687		

KENTUCKY-AMERICAN WATER COMPAN Page 53 of 223 PLANT STATISTICS AS OF DECEMBER 31, 2007

Provide the following information:

- 1. Number of public fire hydrants, by size.
- 2. Number of private fire hydrants, by size.
- 3. Whether water supply is river, impounded streams, wells, springs, artificial lake or collector type well.
- 4. Whether supply is by gravity, pumping, or a combination.
- 5. Type, capacity, and elevation of reservoirs at overflow and ground level.
- 6. Miles of main by size and kind.
- 7. Types of filters: gravity or pressure, number of units, and total rated capacity in gallons per minute.
- 8. Type of chlorinators, number of units and capacity in pounds per 24 hours.
- 9. Station equipment. List each pump separately, giving type and capacity and H.P. of driving unit and character of driving unit (steam, electric, or internal combustion). State whether pump is high or low duty.
- 10. Quantity of fuel used: coal in pounds, gas in cu.ft., oil in gallons, and electric in kWh.
- 11. Give a description and total cost of any sizable additions or retirements to plant in service outside the normal system growth for the period covered by this report.
- 12. Capacity of clear well.
- 13. Peak month, in gallons of water sold.
- 14. Peak day, in gallons of water sold.

PLEASE REFER TO PAGES 35 THROUGH 54.		

KENTUCKY-AMERICAN WATER COMPAN Page 54 of 223 PLANT STATISTICS (ITEMS 1 THROUGH 4) AS OF DECEMBER 31, 2007

1) Number of public fire hydrants:

Fayette County	6,831
Scott County	244
Clark County	5
Bourbon County	28
Owen County	11
Woodford County	4
Total Public	7,123

2) Number of private fire hydrants:

Fayette County	768
Scott County	109
Georgetown	20
Bourbon County	-
Owen County	-
Woodford County	5
Total Private	902

3) Source of water supply:

Kentucky-American Water Company's major source of supply is the Kentucky River, located twelve miles southeast of downtown Lexington. The company also utilizes Lake Ellerslie which impounds West Hickman Creek and Jacobson Reservoir which impounds East Hickman Creek.

4) Method of water supply:

Water from the Kentucky River is pumped up a 400 foot cliff through three water lines to the adjacent treatment facility (Kentucky River Station). Raw water from the Kentucky River can also be pumped to Jacobson Reservoir or directly to the Richmond Road Station. The impounded waters of Jacobson Reservoir are pumped to a treatment facility in Lexington (Richmond Road Station). Lake Ellerslie, located adjacent to the Richmond Road Station, is used only as a standby supply.

KENTUCKY-AMERICAN WATER COMPANY Page 55 of 223 PLANT STATISTICS (ITEM 5) AS OF DECEMBER 31, 2007

5) Reservoir Statistics:

Greater Fayette System

,	
	1,037.00 1,185.25
York Street Tank - 1,000,000 Gallon Ground Sto Foundation Elevation Overflow Elevation	rage 965.50 1,000.50
Cox Street Tank - 1,000,000 Gallon Ground Stor Foundation Elevation Overflow Elevation	rage 967.00 1,002.50
Cox Street Tank - 1,000,000 Gallon Elevated Foundation Elevation Overflow Elevation	957.00 1,117.00
Mercer Road Tank - 2,000,000 Gallon Elevated Foundation Elevation Overflow Elevation	982.00 1,107.00
Parkers Mill Road Tank - 3,000,000 Gallon Grou Foundation Elevation	985.50
Overflow Elevation Hume Road Rank - 3,000,000 Gallon Ground St Foundation Elevation Overflow Elevation	1,025.50 orage 943.50 979.50
	1,025.00 1,115.00
	1,008.50 1,130.00
Sadieville Tank - 380,000 Gallon Standpipe Foundation Elevation Overflow Elevation	920.00 992.00

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 5) AS OF DECEMBER 31, 2007

5)	Clays Mill Tank #2 - 3,000,000 Gallon Ground Storage Foundation Elevation 985.50 Overflow Elevation 1,022.50			
	Briar Hill Tank - 750,000 Gallon Elevated Foundation Elevation Overflow Elevation	1,012.00 1,150.00		
	Russell Cave Tank - 1,000,000 Gallon Ground Foundation Elevation Overflow Elevation	990.50 1,020.80		
	Eastland Tank - 2,000,000 Gallon Elevated Foundation Elevation Overflow Elevation	1,034.00 1,170.00		
	Northern Division System			
	Long Ridge Tank - 100,000 Gallon Standpipe Foundation Elevation Overflow Elevation	965.00 1,043.60		
	Glencoe Tank - 100,000 Gallon Standpipe Foundation Elevation Overflow Elevation	793.00 820.30		
	Sparta Tank - 50,000 Gallon Standpipe Foundation Elevation Overflow Elevation	640.00 663.00		
	Bromley Tank - 177,000 Gallon Standpipe Foundation Elevation Overflow Elevation	908.00 1,015.00		
	Hesler Tank - 237,000 Gallon Standpipe Foundation Elevation Overflow Elevation	953.00 1,055.00		
	Monterey Tank - 117,000 Gallon Standpipe Foundation Elevation Overflow Elevation	600.00 652.00		

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 5) AS OF DECEMBER 31, 2007

Wheatley Tank - 186,000 Gallon Standpipe Foundation Elevation Overflow Elevation	908.26 1,015.00	
Elk Lake Tank - 100,000 Gallon Standpipe Foundation Elevation Overflow Elevation	910.50 1,015.00	
New Columbus Tank - 229,000 Gallon Stand	pipe	
Foundation Elevation	909.50	
Overflow Elevation	1,021.50	
Perry Tank- 100,000 Gallon elevated tank		
Foundation Elevation	976.50	
Overflow Elevation	1,099.50	
Fairgrounds Tank- 400,000 Gallon elevated tank		
Foundation Elevation	1,008.90	
Overflow Elevation	1,102.50	

KENTUCKY-AMERICAN WATER PLANT STATISTICS (ITEM 6)

AS OF DECEMBER 31, 2007

SIZE	KIND	CENTRAL DIVISION NORTHERN DIVISIOI LEASED SYSTEM FEET FEET FEET (MILES) (MILES)
36	R/W LJ	256
36	DI	368
30	DI	0.070 61427
30	CONC	11.634 46152
30	R/W DI	8.741 46649
30	R/W CONC	8,835 1789
24	CONC	0.339 83387
24	DI	15.793 236094
20	DI	44.715 11611
20	CONC	2.199 18136
20	R/W AC	3.435 12116
		2.295
20	CI	13901 2.633
20	R/W CI	1481 0.280
20	R/W DI	0.000
20	R/W STEEL	520 0.098
14	PEP	3450
16	DI	0.653 13047
16	CONC	2.471 19022
16	CI	3.603 54283
16	AC	10.281 179036
16	R/W CI	33.908 14381
16	R/W DI	2.724 527
ار	IVW DI	0:100

KENTUCKY-AMERICAN WATER PLANT STATISTICS (ITEM 6)

AS OF DECEMBER 31, 2007

SIZE	KIND	CENTRAL DIVISION NORT FEET	HERN DIVISIOI LEA	ASED SYSTEM FEET
		(MILES)	(MILES)	(MILES)
12	CI	272070		
12	CI	273879 51.871		
12	AC	287392		
,_	,	54.430		
12	DI	617978		
		117.041		
12	PVC	20268	9303	
		3.839	1.762	
10	CI	1286		56.695.130.13-16.004.04-04.004.01.144.
40		0.244		
10	AC	24796		
40	D :	4.696		
10	DI	2 0.000		
8	CI	480476		
U	O)	90.999		
8	AC	804793		
J	,,0	152.423		
8	PVC	1796935	103256	
		340.329	19.556	
8	DI	783068		anaan aan aa
		148.308		
6	CI	539453		
		102.169		
6	AC	959758	132000	nametanatakananatakan
_		181.772	25.000	
6	PVC	360343.9	141654	87330
•	5.	68.247	26.828	16.540
6	DI	174193 32.991		910 0.172
4	AC	32.991 235343	164460	U.172
4	AU	235343 44.573	31.148	
4	CI	89843	yintayiili	SEEDERE CHERTE BEEEREERE BERKEERE
7	O,	17.016		
4	PVC	33415.1	204391	49408
•		6.329	38.710	9.358
4	GAL	1213	suurrays ratioonaa eritioidiji laiiddiddiddiddid -	enspruntu).petritanijājā gandidājāh
		0.230		
4	DI	57337.5	oorene on a substitution and a substitution had a s	520
		10.859		0.098
4	STEEL	60		
		0.011		
3	AC	39900	27000	nesentangan seria ang menera araw.
		7.557	5.114	

KENTUCKY-AMERICAN WATER PLANT STATISTICS (ITEM 6)

AS OF DECEMBER 31, 2007

SIZE	KIND	CENTRAL DIVISION NO FEET (MILES)	RTHERN DIVISIOI LE FEET (MILES)	EASED SYSTEM FEET (MILES)
3	PVC	188523	178035	
		35.705	33.719	
3	GAL	767		
		0.145		
3	CI	0		
		0.000		
3	STEEL	45		
		0.009		
2.5	PVC	43160		
		8.174		
2.2	CI	77194		,
		44.715		
2	CI	74330		
		14.078		
2	PVC	74633	46880	
		3.435	8.879	
2	GAL	14828	15840	
		2.808	3.000	
2	VARIOUS	599		
		0.113		
1.2	CI	2086		
		0.395		
1	PVC	11		
		0.002		
S	SUB TOTAL	8875542	1022819	138168
		1680.974	193.716	26.168
TOTAL COMBINED (CENTRAL, NORTHERN, LEASED) 10036529 1900.858				

KENTUCKY-AMERICAN WATER COMPAN^{Page 61 of 223} PLANT STATISTICS (ITEMS 7 THROUGH 8) AS OF DECEMBER 31, 2007

7) Types of filters:

Kentucky River Station

Type:

Gravity

Units:

10

Capacity Per Unit Per Minute:

0.00278 MG/min

Total Capacity Per Minute:

0.02778 MG/min

DOW Temporary High Rate:

0.0313 MG/min

(on peak)

Richmond Road Station

Type:

Gravity

Units:

16

Capacity Per Unit Per Minute:

0.00109 MG/min

Total Capacity Per Minute:

0.01736 MG/min

8) Chlorinators:

Kentucky River Station

Type:

Wallace & Tiernan Model V-2020

Units:

4

Capacity:

3,000 pounds per day

Total Capacity:

12,000 pounds per day

Richmond Road Station

Type:

Wallace & Tiernan Model V-2020

Units:

-5

Capacity:

5 @ 3,000 pounds per day

Total Capacity:

15,000 pounds per day

TRI-VILLAGE

Long Ridge

Wallace & Tiernan

Hwy. 22 & 127

Wallace & Tiernan

9) Station Equipment

KENTUCKY RIVER STATION CONDENSED SYSTEM DATA

A. PLANT CAPACITY - 40,000,000 gallons

DOW TEMPORARY HIGH RATE - 45,000,000 gallons (on peak)

B. SOURCE OF SUPPLY - Kentucky River

C. INTAKE (Low Service) - Kentucky River

Pump No. 1: Peerless Vertical Turbine Pump

8680 GPM (12.50 MGD)

401.6 Feet Total Dynamic Head

Model No. 27MA and Serial No. 258669

Purchased in 1990 under Work Order No. A-7218 1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840384

In Service April 1992

Pump No. 2: Peerless Vertical Turbine Pump

8680 GPM (12.50 MGD)-401.6 Feet Total Dynamic Head

Model No. 27MA and Serial No. 258672

Purchased in 1990 under Work Order No. A-7218 1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840380

In Service April 1992

Pump No. 3: Peerless Vertical Turbine Pump

8680 GPM (12.50 MGD)

401.6 Feet Total Dynamic Head

Model No. 27MA and Serial No. 258667

Purchased in 1990 under Work Order No. A-7218 1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840383

In Service April 1992

C. INTAKE (Low Service) - (Continued)

Pump No. 4: Peerless Vertical Turbine Pump

8680 GPM (12.50 MGD) 401.6 Feet Total Dynamic Head

Model No. 27MA and Serial No. 258668

Purchased in 1990 under Work Order No. A-7218 1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840382

In Service February 1992

Pump No. 5: Peerless Vertical Turbine Pump

8680 GPM (12.50 MGD)

401.6 Feet Total Dynamic Head

Model No. 27MA and Serial No. 258670

Purchased in 1990 under Work Order No. A-7218 1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840381

In Service February 1992

Pump No. 6: Peerless Vertical Turbine Pump

8680 GPM (12.50 MGD) 401.6 Feet Total Dynamic Head

Model No. 27MA and Serial No. 258671

Purchased in 1990 under Work Order No. A-7218 1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840385

D. RAW WATER TRANSFER STATION

Pump No. 8: Patterson Pump, Centrifugal Split Case

Size/ 18x14 MABS

7600 GPM (11 MGD), 315 TDH Serial No. 91PT16109A14

Purchased in 1992 under BP 91-8 (A-7421)

900 H.P. General Electric Induction Motor

Type K, Frame 8309S Serial No. 831036

In Service September 1992

D. RAW WATER TRANSFER STATION - (Continued)

Pump No. 9: Patterson Pump, Centrifugal Split Case

Size/ 18x14 MABS

7600 GPM (11 MGD), 315 TDH Serial No. 91PT16108A14

Purchased in 1992 under BP 91-8 (A-7421) 900 H.P. General Electric Induction Motor

Type K, Frame 8309S Serial No. 831037

In Service September 1992

Tri-Village Pressure Pump

Pump 1 - 127 PACO LC 3070 225 GPM 130 TDH

Electric High Efficiency

Pump 2 - 127 & 22

PACO 3070-7 806 GPM 145 TDH Electric High Efficiency

E. RAW WATER CONTROL VAULT

The 36-inch raw water line enters the control vault which contains a Pratt Rubber Seated Butterfly, electric operated, size 30-inch serial No. 8-1067-86, year 1991, PSIG MAX,150. This valve is controlled from the computer located in the control room.

Purchased in 1980 under Work Order No. A-4810

F. CHEMICAL RAPID MIX BASINS

There are two mix tanks. One high energy mix tank equipped with lightning mixer with 50 h.p., U.S. motor drive adjustable speed.

One low energy mix tank equipped with 15 h.p., U.S. motor drive, adjustable speed. Chlorine, coagulant aid, polyaluminum chloride, carbon ferric chloride, caustic soda, polymer and lime slurry are added to raw water. After mixing, water leaves tanks via

Purchased in 1980 under Work Order No. A-4810

G. ALDRICH UNITS

Ten Aldrich Units (hydrotreators) equipped with automatic sludge removal and mixed media filters and equipped with Dorr-Oliver variable frequency drives. Each unit 69' 8-inches in diameter and 17' 9-inches high.

- 1, 2, 3, 4 Purchased in 1958 under Work Order No. A-521
- 5, 6 Purchased in 1966 under Work Order No. A-1919

G. ALDRICH UNITS - (Continued)

- 7,8 Purchased in 1970 under Work Order No. A-2535
- 9, 10 Purchased in 1980 under Work Order No. A-4808

H. FILTERS (outside portion of Aldrich Units)

Total of ten filters. 4 MGD rating. 720 square feet of filter area per unit. 40 MGD total.

All filters are equipped with surface wash capability; chlorine and filter aid can be applied to the settled water prior to filtration.

Two wash water pumps, Worthington 10 HH-110-3 (1.44 MGD), US motor, 25 h.p., 440 volts. Purchased in 1958 under Work Order No. A-665. Pumps to two ground storage tanks with 0.53 MG of capacity. tanks with 0.53 MG of capacity.

I. CLEARWELLS

Ammonia, zinc orthophosphate, caustic soda and hydrofluorosilicic acid are applied to the filtered water just prior to the clearwells.

One concrete clearwell located under control building. (0.485 MG capacity).

Purchased in 1958 under Work Order No. A-746

One concrete clearwell located under control building. (.490 MG) and is connected to first clearwell by (2) 36-inch sluice gates and (1) 48-inch sluice gate.

Purchased in 1970 under Work Order No. A-2537

One above ground steel clearwell 110' in diameter by 30' high holding 2.0 MG is connected to No. 1 and No. 2 well by 24-inch pipeline.

Purchased in 1982 under Work Order No. A-4806

J. CLEARWELL TRANSFER PUMP

Pump used to fill No. 3 clearwell, Allis Chalmers vertical pump model 500, 3500 GPM (5 MGD) vs. 25' TDH, GE motor, 40 h.p., 460 volts.

K. HIGH SERVICE PUMPS

1) H.S. Pump No. 10, Peerless discharge, flung bowls, 3 stage, 5560 GPM (8.0 MGD) vs. 380' TDH, Siemaen electric motor, 700 h.p., 4160 volts.

Purchased in 1988 under Work Order No. A-6425

- H.S. Pump No. 11, Patterson vertical turbine, PVT, Size/Type-19 RMC, 5556 G.P.M. (8 MGD), 380' TDH, U.S. Electric Motor, 700 H.P., 4160-volt, 1780 R.P.M. (Purchased in 1998 under BP 98-03, W.O. No. A-8919)
- 3) H.S. Pump No. 12, DeLaval Pump, 2 stage, 5600 GPM (8.5 MGD) vs. 380' TDH, Ideal motor, 700 h.p., 4160 volts. (Purchased in 1966 under Work Order No. A-1872).
- 4) H.S. Pump No. 13, DeLaval P16/14D, 7000 GPM (10 MGD), vs. 380' TDH, Continental Electric motor, 800 h.p., 4160 volts. (Purchased in 1966 under Work Order No. A-1967).
- 5) H.S. Pump No. 14 Peerless vertical turbine, 24 MA/H X B, 7000 GPM (10 MGD) vs. 380' TDH, Westinghouse motor, 800 h.p., 4160 volts. (Purchased in 1970 under Work Order No. A-2536).
- 6) H.S. Pump No. 15 Allis Chalmers vertical turbine, H20 x 16, VTMC-7, 7000 GPM (10 MGD) vs. 380' TDH, Continental electric motor, 900 h.p., 4160 volts.

Purchased in 1981 under Work Order No. A-4812.

L. STANDBY EQUIPMENT

H.S. Pump No. 15 - Allis Chalmers vertical turbine VTMC-7, 7000 GPD (10 MGD) vs. 380' TDH, diesel driven by Detroit Diesel V-16, through a right angle drive, 765 h.p. (Purchased in 1981 under Work Order No. A-4804).

Emergency-Generator No. 1 - Detroit Diesel, 4 Cyl., 90 k.w., 480 volts. (Purchased in 1981 under Work Order No. A 4805).

Emergency Generator No. 2 - Detroit Diesel, 4 Cyl, 75 k.w., 480 volts. (Purchased in 1981 under Work Order No. A-4811).

M. IN PLANT MONITORING EQUIPMENT

Level	- Kentucky River
Chemtrac Streaming Current Monitor	- Treated Water
Hach	- Raw Water
Prominent and Wallace and Tiernan	- Treated Water
Hach	- Entrance to Clearwell
Leeds and Northrum	- Distributed water
Loss of Head	- Filters
Rate of Flow	- Filters
Level	- Filters
Turbidimeters (12) Hach	- Filtered water (each filter)
14.54	- Raw Water
	- Distributed water
Particle Counts (12) IBR	- Entrance to Clearwell
(/ - / / / / / / / / / / / -	- Filtered water (each filter)
	- Distributed water
Chlorine Residual Analyzers - Hach	- Entrance to Clearwell
	- Distributed water
Prominent and Wallace and Tiernan	- Treated Water
Phosphate Analyzer	- Distributed water
Flouride Analyzer	- Distributed water
Monochloramine Analyzer	- Distributed water
SCADA (entire plant operations)	- Intake Pumps
	- Raw water flow control
	- Transfer pumps
	- Supernatant pit pumps
	 Filter backwash water handling system
	- Filter operations
	- Dechlorination system
	- Distributed water vaults
	- Chemical feed ssytems
	- Filter operations
	- Clearwell levels

RICHMOND ROAD STATION CONDENSED SYSTEM DATA

A. PLANT CAPACITY -

25,000,000 gallons

DOW TEMPORARY HIGH RATE -

30,000,000 gallons (on peak)

B. SOURCE OF SUPPLY - Kentucky River

Jacobson Reservoir - 745 MG

Lake Ellerslie Reservoir - 88.7 MG

- C. INTAKE (Low Service)
 - Kentucky River See Plant Statistics (Item 9,C Intake <LOW SERVICE> -Kentucky River Station)
 - 2) Jacobson Reservoir
 - a. L.S. Pump Unit No. 1, DeLaval A-1018L, 2800 GPM (4* MGD) vs. 110' TDH, Westinghouse motor, 100 h.p., 440 volts. (Purchased in 1966 under Work Order No. A-2050).
 - b. L.S. Pump Unit No. 2, DeLaval A-1018L, 2800 GPM (4* MGD), vs. 110 'TDH, Westinghouse motor, 100 h.p., 440 volts. (Purchased in 1966 under Work Order No. A-2050).
 - c. L.S. Pump Unit No. 3, Allis Chalmers Model, 205-848-503, 8350 GPM (12* MGD) vs. 180' TH, Ideal motor, 400 h.p., 2300 volts. (Purchased in 1956 under Work Order No. A-472).
 - * Low service pumps nos. 1,2 and 3 have name plate ratings of 4,4 and 12 MGD respectively. Historical performance since the installation of a 30-inch line on the outlet side of the pumps and a reduction in head pressure has been 6,6 and 16 MGD respectivel
 - d. Aeriation System
 Two (2) Ingersoll-Rand rotary screw air compressors with capacities of 117 CFM and 30 HP each supply the aeration system for Jacobson Reservoir. The aerator lines consist of two runs of tubing, 3,600 feet each, complete with buoyancy hose.
 - 3) Lake Ellerslie Reservoir
 - a. L.S. Pump Unit No. 5, Ingersoll-Rand 12 AFV, 4160 GPM (6 MGD) vs. 50' TH, GE motor, 60 h.p., 440 volts. (Purchased in 1948 under Work Order No. E-152).
 - b. L.S. Pump Unit No. 4, DeLaval 250544, 2800 GPM (4 MGD) vs. 50' TH, GE motor, 40 h.p., 440 volts. (Purchased in 1938).

D. JACOBSON RESERVOIR INTAKE

The 24-inch line from the Jacobson Reservoir intake feeds a 16-inch, 20-inch, and a 24-inch main which, in turn, feeds to the suction side of the Jacobson Reservoir L.S. pumps, 1, 2, and 3. Also connected into the 24-inch line is a 30-inch raw water line

The Lake Ellerslie Reservoir intake has two (2) 24-inch lines leaving the intake to feed the suction of L.S. pumps No. 4 and 5. From the discharge side two (2) lines go to the chemical feed vault, a 12-inch and 20-inch. Potassium permanganate is added t

E. INFLUENT RAW WATER VAULT

The 30-inch, 20-inch and 16-inch raw water mains from Jacobson Reservoir flow into two (2) raw water control vaults inside the plant property.

Pre chlorine and pre caustic are fed at each raw water control vault. The remaining treatment chemicals are added at the influent of each sedimentation basin.

F. RAPID MIX FLOCCULATORS AND SEDIMENTATION BASINS

There are two (2) - 1.5 MG concrete settling basins each equipped with rapid mix at the point of application and eight (8) flocculators in each chamber passage directly in front of the Riffle plate aerators. Water is carried to these basins by a 30-inch

G. FILTERS

A total of 16 filters rated at 1.56 MGD each, 20' x 17' or 340 sq. ft. each, with Leopold bottoms and air wash backwash. The media consists of 24 inches of granular activated carbon and six inches of sand. Filter aid can be applied to each filter when n

G. FILTERS - (Continued)

One wash pump, Allis Chalmers Model C-3, 1000 GPM (1.44 MGD) vs. 90' TH, GE motor, 20 h.p., 440 volts which pumps to a steel 50,000 gallon wash water tank, 24' in diameter by 14' 10 - ½ inch high. The filter water gravity drips into a 0.6 MG clearwell un

H. HIGH SERVICE PUMPS

- 1) H.S. Pump No. 8, Ingersoll Rand, 2780 GPM (4.0 MGD) vs. 240' TH, Continental motor, 200 h.p., 460 volts. (Purchased in 1955 under Work Order No. A-452).
- 2) H.S. Pump No. 7, DeLaval, 8333 GPM (12.0 MGD) vs. 240' TH, Continental motor, 500 h.p., 460 volts. (Purchased in 1955 under Work Order No. A-452).
- H.S. Pump No. 6, DeLaval, 4520 GPM (6.5 MGD) vs. 190' TH, Continental motor, 250 h.p., 460 volts. (Purchased in 1953 under Work Order No. A-252).

I. HIGH SERVICE PUMPS WITH STANDBY DIESEL EQUIPMENT

- 1) H.S. diesel driven pump No. 9, Patterson Pump, 4862 GPM (7.0 MGD) VS 235, Cummins diesel 372 HP. (Purchased in 1993 under Work Order No. A-7322).
- 2) H.S. diesel driven pump No. 11, Peerless, 2800 GPM (4.03 MGD) vs, 220' TH, 180 h.p. diesel driver. (Purchased in 1965 under Work Order No. A-1784).
- 3) H.S. diesel driven pump No. 10, DeLaval, 3850 GPM (5.54 MGD) vs 231' TH, GM diesel, 580 h.p., or electric driven by Continental motor, 250 h.p., 460 volts. (Purchased in 1988 under Work Order No. A-6424 under BP-84-10).

J. STANDBY EQUIPMENT

Emergency Generator No. 1 (High Service Pumps) - GM diesel Model 6151E, 440 volt, 115 KW, 144 KVA.

Emergency Generator No. 2 (Chemical Feed Systems) - Onan Mocel 250 ODFM17R/3028N, 250 KW, 312.5 KVA, 390 h.p. (Purchased in 1988 under Work Order No. A-6218).

Emergency Generator No. 3 (Sludge Processing Systems) - Onan Model 500, ODFY-4xR/ 30285E, 500 KW, 625 KVA, 760 h.p. (prucahsed in 1988 under Work Order No. A-6218).

J. IN-PLANT MONITORING EQUIPMENT

IN-FLANT WONTOKING EQUIPMENT	
Level	- Jacobson Reservoir
Chemtrac Streaming Current Monitor	- Treated Water
рH	- Treated Water
Loss of Head	- Filters
Rate of Flow	~ Filters
Level	- Filters
Turbidimeters (19)	-Raw water
	- Filtered Water (each filter)
	Entrance to clearwell
	-Effluent
Chlorine residual analyzers (5)	-Treated water
	-North and south basins
	- Entrance to Clearwell
	- Distributed Water
SCADA (entire plant operation)	-Intake pumps
	-Raw water flow control
·	-Filter operation
Particle counts	-Distributed water
	-Filter backwash water handling system
	-Distributed water venturi
Flouride	-Distributed water
	-Chemical feed system
	-Distributed water @ RRS
	-Distributed system operation
Monochloramine Analyzer	-Distributed water
Phosphate Analyzer	-Distributed water

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 9 - Richmond Road Station) AS OF DECEMBER 31, 2007

K. SYSTEM STORAGE

Clearwells - Richmond Road Station

TOTAL TANK/CLEARWELL STORAGE

Clearwells - Storage Tank KRS

Twenty-four (24) storage tanks ranging in size from 100,000 gallons to 3,000,000 gallons with a total storage capacity of 23,860,000 gallons (does not include clearwell storage).

TANK	MG	YEAR
Greater Fayette System		
Tates Creek Road Elevated	0.50	1954
Cox Street Elevated	1.00	1955
Cox Street Ground	1.00	1948
York Street Ground	1.00	1948
Mercer Road Elevated	2.00	1964
Parkers Mill Road Ground	3.00	1968
Sadieville Standpipe	0.38	1975
Hall Standpipe	0.21	1965
Muddy Ford Standpipe	0.75	1988
Hume Road Ground	3.00	1987
Briar Hill Tank	0.75	1999
Clays Mill Tank 1	3.00	1996
Clays Mill Tank 2	3.00	2004
Eastland Tank	2.00	2005
Russell Cave Tnk	1.00	2005
Owen County System		
Long Ridge	0.10	1965
Brombley	0.18	1993
Sparta	0.05	1965
Glencoe	0.10	1965
New Wheatley	0.17	1999
Hesler	0.23	1995
Monterey	0.12	1995
Elk Lake	0.10	1965
New Columbus	0.23	2002
Perry Street	0.10	
Fairground	0.50	
TOTAL TANK STORAGE	24,46	
CLEARWELLS		
Clearwells - KY River Station	1.00	

Ü,

1.00

2.00

28.46

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 9 - Richmond Road Station) AS OF DECEMBER 31, 2007

NORTHERN DISTRICT CONDENSED SYSTEM DATA

Storage tanks:

Perry Street tank 100,000 gallons Ellis Road tank 400,000 gallons

Raw water pumps Severn Creek: 2 pumps rated at 1,000,000 gallons per day each

Raw water pumps Lower Thomas Lake: 2 pumps rated at 1,440,000 gallons per day each

Clear well transfer pumps 2 pumps rated at 1,440,000 gallons per day each

High Service pumps:

2 pumps rated at 1,440,000 gallons per day each

Clear Wells:

1 concrete under ground 59,000 gallons

1 steel above ground 235,000 gallons

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEMS 10 THROUGH 14) AS OF DECEMBER 31, 2007

10)	Quantit	v of Fuel	Used:
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Coal:

Gas:

Electricity:

54,921,711 kWh

11) Description of Sizable Plant Additions/Retirements:

Major hydraulic improvements (piping) completed in 2003 with most attendat SCADA improvements completed in 2004 and remainder to be completed in 2005. In the summer of 2004 the 3 MG Clay's Mill ground tank #2 was completed and placed in serv

12) Clear Well Capacities:

Kentucky River Station

Clearwell No. 1 - Concrete structure under control building	485,000	Gallons
Clearwell No. 2 - Concrete structure under and adjacent to building	490,000	Gallons
Clearwell No. 3 - Steel above ground reservoir	2.000.000	Gallons

Richmond Road Station

Clearwell No. 1 - Concrete structure underneath filters	600,000	Gallons
Clearwell No. 2 - Concrete structure adjacent to pumping station	450.000	Gallons

13) Peak Month of Water Sold:

August 2007 was peak month for System Delivery = 1,694,276,000 gallons

14) Peak Day of Water Sold:

June 15, 2007 was the peak day of water sold with sales of 64.296 MG.

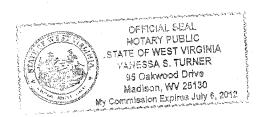
OATH

Commonwealth o	West Virginia	_)	
County of	Kanawha	_) -	
	(Inse	Michael A. Miller	makes oath and says
that he is	()	Assistant Treasurer	of
		ert here the official title of the	
		American Water Compact legal title or name of the re-	
to control the mar have, during the paccordance with the Kentucky, effective report and to the report have, so fathe said books of a all other statement report is a correct	nner in which such period covered by the accounting and e during the said best of his known as they relate the account and are into the and complete stands.	th books are kept; that y the foregoing report, dother orders of the Pull period; that he has deledge and belief the eleo matters of account, In exact accordance the ned in the said report.	count of the respondent and he knows that such books been kept in good faith in ablic Service Commission of carefully examined the said ntries contained in the said been accurately taken from rewith; that he believes that are true; and that the said as and affairs of the aboveding
January 1	, 20 <u>07</u>	, to and including	December 31 , 20 07 A. Mill ture of official)
Subscribed and sw State and County a	above named, thi	000	, in and for the y of <u>Marcl</u> ,2098
OFFICIAL SEAL NOTARY PUBLIC STATE OF WEST VIRG 92 Oakwood Drive Madison, WV 2513	INIA ER	(Signature of officer au	Sumer sthorized to administer oaths)

Rev. 7/19/2004

PUBLIC SERVICE COMMISSION OF KENTUCKY REPORT OF GROSS OPERATING REVENUES DERIVED FROM INTRA-KENTUCKY BUSINESS FOR THE YEAR ENDING DECEMBER 31, 2007

	(Utility Reporting)	V	Address)		
	(DO NOT INCLUDE T	AXES COLLE	ECTED)		
) Gross Revenu	ues of Electric Utility			\$	_
	ues of Gas Utility			\$	_
	ues of Water Utility			\$	50,216,425
	ues of Sewer Utility			\$	340,120
	ng Revenues Water			\$	2,218,107
) Other Operati	ng Revenues Sewer			\$	3,566
*** TOTAL GF	ROSS REVENUES			\$	52,778,218
	<u>O A</u>	<u>T H</u>			
State of	West Virginia)				
Otate of) ss.				
County of	Kanawha)				•
211	0 / /1/1/				
Micha	PA. Mella	<u></u>	being duly sworn	, states that he	e/she is
1-1-	(Officer) /				
<u> 7557 / /</u>	(Official Title)	of the	KENTUCKY-A		TER COMPANY
at the above report of g	ross revenues is in exact accordance w	ith the books o	of accounts of:	(Utility Reporting	3)
KENTUCKY-A	ross revenues is in exact accordance w MERICAN WATER COMPANY (Utility Reporting)	, and that s	uch books accura	ately show the	gross
	ross revenues is in exact accordance w MERICAN WATER COMPANY (Utility Reporting) KENTUCKY-AMERICAN WATER CO	, and that s	Nonition and the state of the s	ately show the	gross
KENTUCKY-A	MERICAN WATER COMPANY (Utility Reporting) KENTUCKY-AMERICAN WATER CO (Utility Reporting)	, and that s	uch books accura	ately show the	gross
KENTUCKY-A	MERICAN WATER COMPANY (Utility Reporting) KENTUCKY-AMERICAN WATER CO (Utility Reporting)	, and that s	uch books accura	ately show the	gross
KENTUCKY-A revenues of: for the year ending	MERICAN WATER COMPANY (Utility Reporting) KENTUCKY-AMERICAN WATER CO (Utility Reporting) DECEMBER 31 MARCH: (Notary Public)	2007 April 28, Lucy	derived from Int	ately show the tra-Kentucky bi	gross usiness
KENTUCKY-A revenues of: for the year ending	MERICAN WATER COMPANY (Utility Reporting) KENTUCKY-AMERICAN WATER CO (Utility Reporting) DECEMBER 31 MARCH: (Notary Public)	, and that s	derived from Int	ately show the tra-Kentucky bi	gross usiness Rasurer
KENTUCKY-A revenues of: for the year ending This is the Commission expires	MERICAN WATER COMPANY (Utility Reporting) KENTUCKY-AMERICAN WATER CO (Utility Reporting) DECEMBER 31 MARCH: (Notary Public)	and that some part of the sound that some part of the sound that so the sound that s	euch books accurate, derived from Interved f	ately show the tra-Kentucky bi	gross usiness Rasurer



WATER

CLASS A & B WATER COMPANIES

ANNUAL REPORT

OF

KENTUCKY-AMERICAN WATER

2300 Richmond Road, Lexington, Kentucky 40502

TO THE

PUBLIC SERVICE COMMISSION

OF THE

COMMONWEALTH OF KENTUCKY

211 SOWER BLVD. P. O. BOX 615 FRANKFORT, KENTUCKY 40602

FOR THE YEAR ENDED DECEMBER 31, 2008

Checklist for the Annual Report For A and B Water Companies To Be Completed and Returned with the Annual Report

If no, explain why		3,630,583 is Sewer Utility	(1,574,641) is Sewer Utility																															
Yes No	_	×	×	×	N/A	N/A	N/A	N/A	_	×	×	×	N/A	×	N/A	×)	\	×	-	N/A	_	- >	\	×	\ \	\	N/A	\ \ \	V	<u> </u>)		Α
×	_			_	Ž	Ž	Ž	Ż			<u> </u>		Ž	<u> </u>	Ž	Ê	×	_	_	×	Ž	_	_	_	^	×	X	Ż	×	<u>×</u>	×	×	_	N/A
0.	ted.	Total 101-106	Total 301-348 Cols c & h	Net Balance 114-115	Total 123	Total 124	Total 125	Total 126-127	Net Balance 141-145	Total 151-153	Total 162	Total 181	Total 182	Total 186	Total 190	Total Par Value of Stk Issued Col b	Total Par Value of Stk Issued Col c	Total 214-215	Total Line 10 col 4	Total col 12	Total 224 col d	Total 232 col f	Total 233	Total 234 col f	Beginning & ending balance 236	Total 237 cols b & e	Total 242	Total 251	Total 252	Beginning & ending balance 271	Accumulated amortization 271	Total water operating revenue col e	Total col c	Total accumulated amortization 115
Page No	en completed	14	16	17	18	18	18	18	19	20	20	21	21	20	21	22	22	13	24	24	23	25	25	25	26	27	27a	21	22	28	28	30	31	17
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Account No.	The identification	101-106	108-110	114-115	123	124	125	126-127	141-144	151-153	163-165	181	182	186	190	201	204	214-215	221	221	224	232	233	234	236	237	242	251	252	271	272	400	401	406
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Checklist for the Annual Report For A and B Water Companies To Be Completed and Returned with the Annual Report

If no, explain why				acct 101 plus acct 106												X 16,498 unbilled not included on page		
Yes No	×	×	×	×		N/A	×	A/N		×	×		×	×	×	×	×	×
Δ		U		n complete		2					nded from			leted			sed	
Page No.	27 Total 237 col c	13 Balance trans. From inc. 435 col c	15 Total 301-348 col f	reciation and amort. by primary acct. has been complete	28 Total 186.1 col c	been completed	been completed	notes payable rather than bonds, then the notes payable	schedule has been substituted for the schedule of bond maturities.	accounts cols c through k has been completed	ol tax, sales tax, franchise tax) have been excluded from		evenue cols c, d, and e has been completed	The analysis of water utility expense accounts cols c through k has been completed	ised water statistics has been completed	33 Account 466	33 Line 4 total produces and purchased	
	agrees with	agrees with	agrees with	The analysis of accumulated depreci	agrees with	Schedule of long-term debt has beer	Schedule of bond maturities has bee	If the long-term debt consists of note	as been substituted for th	The analysis of water utility plant acc	Taxes collected (example: school ta	enue	The analysis of water operating reve	is of water utility expense	Schedule of pumping and purchased	agrees with	agrees with	Oath page has been completed
Page No. Account No.	427	Net Income	101	The analysi	186.1	Schedule o	Schedule o	If the long-t	schedule h	The analysi	Taxes colle	operating revenue	The analysi	The analysi	Schedule o	466	p loo	Oath page I
Page No.	12	12	14	14	20	23	24	25	-	15-15a	26		30	31	32	30	32	

CLASS "A & B"

WATER COMPANIES

ANNUAL REPORT

OF

KENTUCKY- AMERICAN WATER COMPANY

Exact Legal Name of Respondent

FOR THE

YEAR ENDED DECEMBER 31, 2008

NOTICE

- Prepare this report in conformity with the 1984 National Association of Utility Regulatory Commissioners Uniform System of Accounts for Water Utilities as adopted by this Commission for Class A & B water companies.
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the work "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable" or "NA". Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. Complete this report by means which result in a permanent record, such as by typewriter. Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.
- 7. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 8. The report should be filled out in duplicate and one copy returned by March 31 of the year following the date of the report. The report should be returned to:

Public Service Commission 211 Sower Blvd. P. O. Box 615 Frankfort, Kentucky 40602

PUBLIC SERVICE COMMISSION OF KENTUCKY PRINCIPAL PAYMENT AND INTEREST INFORMATION

FOR THE YEAR ENDING DECEMBER 31, 2008

1.	Amount of Principal Pay	ment during calend	dar year\$3,100,000_
2.	Is Principal current?	YESx	NO
3.	Is Interest current?	YESx	NO
4.	Has all long-term debt b	een approved by tl	ne Public Service Commission?
	YESx	NO	PSC Case No.
	;		
	INDEPEN	SERVICES PER DENT CERTIFIED	FORMED BY PUBLIC ACCOUNTANT
	Are the financial sta	atements examined	by a Certified Public Accountant?
	YES	x	NO
	I	f YES, which service	e is performed?
		Audit	х
		Compilation	
		Review	

Please enclose a copy of the accountant's report with annual report.

Additional Requested Information

Utility Name	Kentucky-American Water
Utiltiy's Web Address	www.kawc.com
Contact Person	Michael Miller
Contact Person's E-Mail Addre	ess <u>mike.miller@amwater.com</u>
Contact Person's Address	1600 Pennsylvania Avenue Charleston, West Virginia 25302
Contact Person's Phone	304-340-2009

Please Complete the above Information, if it is available

If there are multiple staff who may be contacts please include their names and e-mail addresses also.

Additional Information Required By Commission Orders

Provide any special information required by prior Commission orders, as well as any narrative explanations necessary to fully explain the data. Examples of the types of special information that may be required by Commission orders include surcharge amounts collected, refunds issued, and unusal debt repayments.

issueu, and	a unusar ue	eut repayments.
Case#	Date of Order	Items/Explanations
2002-0001		The attached supplements #1 and #2 are in response to ordering paragraph #7 and Condition #35 in Public Service Commission Case #2002-0018.
2007-00134		Ordering Paragraph #9 from the Order dated April 25, 2008 requires that Kentucky American Water shall submit a written report to the Commission on the first day of each month on the status of the development and implementation of its water conservation, leak-mitigation and demand side management plan and the effects that the implementation of such plan has had on water usage. Those reports have been submitted
2007-00134		Ordering Paragraph #12 from the Order dated April 25, 2008 requires that Kentucky American Water shall submit a written report to the Commission on the first day of each calendar quarter on the status of the approved project including its construction progress, a comparison of actual project costs versus budgeted costs, and a statement of the percentage of project

Attach additional sheets if more room is required

MAJOR WATER PROJECTS

and which will increase your current utility plant by at leasty 20%.
Brief Project Description (improvement, replacement, building construction, expansion. If
expansion, provide the estimate number of new customers):
Not applicable
· · · · · · · · · · · · · · · · · · ·
Projected Costs and Funding Sources/Amounts:
- Toposta occio ana i anang coarcom mounte
,
Approval Status: (Application for financial assistance filed, but not approved; or application
approved, but have not advertised for construction bids)
Location: (community, area or nearby roads)
Location. (Community, area of flearby foads)

Supplement 1

RWE Order Requirement #7 and Condition #35

KAWC Operational Measures	2005	2006	2007	2008
1 Number of water service interruptions (boil water advisories):	141	27	12	13
2 Average # of customers impacted from water service interruptions:	24.68	54.5	82.5	163.45
3 Average length of time of water service interruption/loss of water (I in hours):	2.62	4.04	2.7	2.39
4 Number of Customer Complaints from PSC:	52	51	79	91
5 Average response time to answer phones (in seconds):	41	63	38	68
6 Number of customer calls:	171,248	217,251	170,434	208,731

List of Drinking Water Contaminants & MCLs

National Primary Drinking Water Regulations

National Primary Drinking Water Regulations (NPDWRs or primary standards) are legally enforceable standards that apply to public water systems.
updated from website 1/23/09

URL: http://www.epa.gov/safewater/mcl.html

		nd Gulfda war bezithe Derrichtung		
Contaminant	MCLG1 (mg/L)2	MCL or TT1 (mg/L)2	Potential Health Effects from Ingestion of Water	Sources of Contaminant in Drinking Water
Microorganisms				
Cryptosporidium	zero	<u>TT 3</u>	Gastrointestinal illness (e.g., diarrhea, vomiting, cramps)	
Giardia lamblia	zero	<u>TT3</u>	Gastrointestinal illness (e.g., diarrhea, vomiting, cramps)	
Heterotrophic plate count	n/a	<u>TT3</u>		HPC measures a range of
			to measure the variety of bacteria that are common in	bacteria that are naturally
			water. The lower the concentration of bacteria in drinking	present in the environment
			water, the better maintained the water system is.	
Legionella	zero	<u>TT3</u>	Legionnaire's Disease, a type of pneumonia	Found naturally in water;
				multiplies in heating systems
	zero	<u>5.0%4</u>	Not a health threat in itself; it is used to indicate whether	Coli forms are naturally present
			other potentially harmful bacteria may be present ⁵	in the environment; as well as
				feces; fecal coli forms and E.
				coli only come from human and
Total Coli forms (including fecal coli form				animal fecal waste.
	n/a	<u>TT3</u>	Turbidity is a measure of the cloudiness of water. It is	Soil runoff
			used to indicate water quality and filtration effectiveness	
			(e.g., whether disease-causing organisms are present).	
			Higher turbidity levels are often associated with higher	
Turbidity			levels of disease-causing	
Viruses (enteric)	zero	<u>TT3</u>	Gastrointestinal illness (e.g., diarrhea, vomiting, cramps)	Human and animal fecal waste
Disinfection Byproducts				
	zero	0.01	Increased risk of cancer	Byproduct of drinking water
Bromate				disinfection
	0.8	1	Anemia; infants & young children: nervous system	Byproduct of drinking water
Chlorite			effects	disinfection
	<u>n/a6</u>	0.0607	Increased risk of cancer	Byproduct of drinking water
Haloacetic acids (HAA5)				disinfection
	<u>n/a6</u>	<u>0.0807</u>	Liver, kidney or central nervous system problems;	Byproduct of drinking water
Total Trihalomethanes (TTHMs)			increased risk of cancer	disinfection
Disinfectants				
			Eye/nose irritation; stomach discomfort, anemia	Water additive used to control
Chloramines (as Cl2)	41	<u>01</u>		microbes
Obj (Olo)			Eye/nose irritation; stomach discomfort	Water additive used to control
Chlorine (as Cl2)	<u>41</u>	<u>01</u>	A	microbes
Oblada dissida (0108)			Anemia; infants & young children: nervous system	Water additive used to control
Chlorine dioxide (as ClO2)	<u>0.81</u>	<u>81</u>	effects	microbes
Inorganic Chemicals	0.006	0.006	Increase in blood chalestoral: decrease in blood sugar	Discharge from petroloum
inorganic Chemicals	0.006	0.006	Increase in blood cholesterol; decrease in blood sugar	Discharge from petroleum
-	0.006	0.006	Increase in blood cholesterol; decrease in blood sugar	refineries; fire retardants;
Antimony			•	refineries; fire retardants; ceramics; electronics; solder
-	0.006 Z	0.01	Skin damage or problems with circulatory systems, and	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits;
Antimony		0.01 as of	•	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from
Antimony	Z	0.01 as of 01/23/06	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production
Antimony Arsenic Asbestos	Z 7 million	0.01 as of	Skin damage or problems with circulatory systems, and	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in
Antimony	Z 7 million fibers per	0.01 as of 01/23/06 7 MFL	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural
Antimony Arsenic Asbestos	Z 7 million	0.01 as of 01/23/06	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes;
Antimony Arsenic Asbestos (fiber >10 micrometers)	Z 7 million fibers per	0.01 as of 01/23/06 7 MFL	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries;
Antimony Arsenic Asbestos	7 million fibers per 2	0.01 as of 01/23/06 7 MFL	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits
Antimony Arsenic Asbestos (fiber >10 micrometers)	Z 7 million fibers per	0.01 as of 01/23/06 7 MFL	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries
Antimony Arsenic Asbestos (fiber >10 micrometers)	7 million fibers per 2	0.01 as of 01/23/06 7 MFL	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits
Antimony Arsenic Asbestos (fiber >10 micrometers)	7 million fibers per 2	0.01 as of 01/23/06 7 MFL	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories;
Antimony Arsenic Asbestos (fiber >10 micrometers)	7 million fibers per 2	0.01 as of 01/23/06 7 MFL	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical,
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium	7 million fibers per 2	0.01 as of 01/23/06 7 MFL	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium	7 million fibers per 2	0.01 as of 01/23/06 7 MFL 2 0.004	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium	7 million fibers per 2	0.01 as of 01/23/06 7 MFL 2 0.004	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; discharge from descriptions; discharge from metal refineries; discharge from metal refineries;
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium	7 million fibers per 2	0.01 as of 01/23/06 7 MFL 2 0.004	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits;
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium	7 million fibers per 2	0.01 as of 01/23/06 7 MFL 2 0.004	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004 0.005	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004 0.005	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of natural deposits
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004 0.005	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of household plumbing systems; erosion of
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004 0.005	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of natural deposits
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004 0.005	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of household plumbing systems; erosion of
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004 0.005	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress Long term exposure: Liver or kidney damage	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of household plumbing systems; erosion of
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004 0.005	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress Long term exposure: Liver or kidney damage People with Wilson's Disease should consult their	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of household plumbing systems; erosion of
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium Chromium (total)	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004 0.005	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress Long term exposure: Liver or kidney damage People with Wilson's Disease should consult their personal doctor if the amount of copper in their water	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of household plumbing systems; erosion of
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium	7 million fibers per 2 0.004 0.005 0.1 1.3	0.01 as of 01/23/06 7 MFL 2 0.004 0.005 0.1 TT8: Action Level=1.3	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress Long term exposure: Liver or kidney damage People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of household plumbing systems; erosion of natural deposits
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium Chromium (total)	7 million fibers per 2 0.004 0.005	0.01 as of 01/23/06 7 MFL 2 0.004 0.005	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress Long term exposure: Liver or kidney damage People with Wilson's Disease should consult their personal doctor if the amount of copper in their water	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries; and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of household plumbing systems; erosion of natural deposits
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium Chromium (total)	7 million fibers per 2 0.004 0.005 0.1 1.3	0.01 as of 01/23/06 7 MFL 2 0.004 0.005 0.1 TT8: Action Level=1.3	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress Long term exposure: Liver or kidney damage People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of household plumbing systems; erosion of natural deposits
Antimony Arsenic Asbestos (fiber >10 micrometers) Barium Beryllium Cadmium Chromium (total)	7 million fibers per 2 0.004 0.005 0.1 1.3	0.01 as of 01/23/06 7 MFL 2 0.004 0.005 0.1 TT8: Action Level=1.3	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer Increased risk of developing benign intestinal polyps Increase in blood pressure Intestinal lesions Kidney damage Allergic dermatitis Short term exposure: Gastrointestinal distress Long term exposure: Liver or kidney damage People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level	refineries; fire retardants; ceramics; electronics; solder Erosion of natural deposits; runoff from orchards, runoff from glass & electronics production Decay of asbestos cement in water mains; erosion of natural Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits Discharge from metal refineries; and coal-burning factories; discharge from electrical, aerospace, and defense industries Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints Discharge from steel and pulp mills; erosion of natural deposits Corrosion of household plumbing systems; erosion of natural deposits

Contaminant		MCL or TT1 (mg/L)2	Potential Health Effects from Ingestion of Water	Sources of Contaminant in Drinking Water Water additive which promotes
Fluoride	4	4	Bone disease (pain and tenderness of the bones); Children may get mottled teeth	strong teeth; erosion of natural deposits; discharge from fertilizer and aluminum factories
	zero	<u>TT8:</u>	Infants and children: Delays in physical or mental development; children could show slight deficits in attention span and learning abilities	Corrosion of household plumbing systems; erosion of natural deposits
		Action Level=0.0 15		
Lead	0.002	0.002	Adults: Kidney problems; high blood pressure Kidney damage	Erosion of natural deposits; discharge from refineries and factories; runoff from landfills
Mercury (inorganic)	10	10	Infants below the age of six months who drink water containing nitrate in excess of the MCL could become	and croplands Runoff from fertilizer use; leaching from septic tanks,
Nitrate (measured as Nitrogen)	1	1	seriously ill and, if untreated, may die. Symptoms include shortness of breath and blue-baby syndrome. Infants below the age of six months who drink water containing nitrite in excess of the MCL could become seriously ill and, if untreated, may die. Symptoms	sewage; erosion of natural deposits Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural
Nitrite (measured as Nitrogen)	0.05	0.05	include shortness of breath and blue-baby syndrome. Hair or fingernail loss; numbness in fingers or toes; circulatory problems	deposits Discharge from petroleum refineries; erosion of natural
Selenium	0.0005	0.002	Hair loss; changes in blood; kidney, intestine, or liver problems	deposits; discharge from mines Leaching from ore-processing sites; discharge from electronics, glass, and drug
Thallium Organic Chemicals				factories
Acrylamide	zero	<u>TT9</u>	Nervous system or blood problems; increased risk of cancer	Added to water during sewage/wastewater treatment
Alachlor	zero	0.002	Eye, liver, kidney or spleen problems; anemia; increased risk of cancer	row crops
Atrazine	0.003	0.003	Cardiovascular system or reproductive problems	Runoff from herbicide used on row crops
	zero	0.005	Anemia; decrease in blood platelets; increased risk of cancer	Discharge from factories; leaching from gas storage tanks
Benzene	zero	0.0002	Reproductive difficulties; increased risk of cancer	and landfills Leaching from linings of water storage tanks and distribution
Benzo(a)pyrene (PAHs)	0.04	0.04	Problems with blood, nervous system, or reproductive	lines Leaching of soil fumigant used
Carbofuran Carbon	zero	0.005	system Liver problems; increased risk of cancer	on rice and alfalfa Discharge from chemical plants
tetrachloride	zero	0.002	Liver or nervous system problems; increased risk of	and other industrial activities Residue of banned termiticide
Chlordane	0.1	0.1	cancer Liver or kidney problems	Discharge from chemical and
Chlorobenzene	0.07	0.07	Kidney, liver, or adrenal gland problems	agricultural chemical factories Runoff from herbicide used on
2,4-D	0.2	0.2	Minor kidney changes	row crops Runoff from herbicide used on
Dalapon	zero	0.0002	Reproductive difficulties; increased risk of cancer	rights of way Runoff/leaching from soil
1,2-Dibromo-3-chloropropane (DBCP)			U. Die verscheide verscheide verscheide von der	fumigant used on soybeans, cotton, pineapples, and
o-Dichlorobenzene	0.6	0.6	Liver, kidney, or circulatory system problems	Discharge from industrial chemical factories
p-Dichlorobenzene	0.075	0.075	Anemia; liver, kidney or spleen damage; changes in blood	Discharge from industrial chemical factories
1,2-Dichloroethane	zero	0.005	Increased risk of cancer	Discharge from industrial chemical factories
1,1-Dichloroethylene	0.007	0.007	Liver problems	Discharge from industrial chemical factories
cis-1,2-Dichloroethylene	0.07	0.07	Liver problems	Discharge from industrial chemical factories
trans-1,2-Dichloroethylene	0.1	0.1	Liver problems	Discharge from industrial chemical factories
Dichloromethane	zero	0.005	Liver problems; increased risk of cancer	Discharge from drug and chemical factories
1,2-Dichloropropane	zero	0.005	Increased risk of cancer	Discharge from industrial chemical factories
Di(2-ethylhexyl) adipate	0.4	0.4	Weight loss, liver problems, or possible reproductive difficulties.	Discharge from chemical factories
Di(2-ethylhexyl) phthalate	zero	0.006	Reproductive difficulties; liver problems; increased risk of cancer	Discharge from rubber and chemical factories
Dinoseb	0,007	0.007	Reproductive difficulties	Runoff from herbicide used on soybeans and vegetables

Contaminant		111 (mg/L)2	Potential Health Effects from Ingestion of Water	Sources of Contaminant in Drinking Water
	zero	3E-08	Reproductive difficulties; increased risk of cancer	Emissions from waste incineration and other
Dioxin (2,3,7,8-TCDD)				combustion; discharge from chemical factories
Diquat	0.02	0.02	Cataracts	Runoff from herbicide use
Endothall Endrin	0.1 0,002	0.1 0.002	Stomach and intestinal problems Liver problems	Runoff from herbicide use Residue of banned insecticide
Litani	zero	TT9	Increased cancer risk, and over a long period of time,	Discharge from industrial
			stomach problems	chemical factories; an impurity of some water treatment
Epichlorohydrin	0.7	0.7	Liver or lideau a problems	chemicals
Ethylbenzene	0.7	0.7	Liver or kidneys problems	Discharge from petroleum refineries
Ethylone dibromide	zero	0.00005	Problems with liver, stomach, reproductive system, or kidneys; increased risk of cancer	Discharge from petroleum refineries
Ethylene dibromide Glyphosate	0.7	0.7	Kidney problems; reproductive difficulties	Runoff from herbicide use
Heptachlor	zero		Liver damage; increased risk of cancer	Residue of banned termiticide
Heptachlor epoxide	zero	0.0002 0.001	Liver damage; increased risk of cancer	Breakdown of heptachlor Discharge from metal refineries
Hexachlorobenzene	zero	0.001	Liver or kidney problems; reproductive difficulties; increased risk of cancer	and agricultural chemical factories
TIOXAGE HOTOBOTIZETIO	0.05	0.05	Kidney or stomach problems	Discharge from chemical
Hexachlorocyclopentadiene	0.0002	0.0002	Liver or kidney problems	factories Runoff/leaching from insecticide
Lindane				used on cattle, lumber, gardens
	0.04	0.04	Reproductive difficulties	Runoff/leaching from insecticide used on fruits, vegetables,
Methoxychlor	0.2	0.2	Slight nervous system effects	alfalfa, livestock Runoff/leaching from insecticide
Ovamul (Mudata)				used on apples, potatoes, and tomatoes
Oxamyl (Vydate) Polychlorinated	zero	0.0005	Skin changes; thymus gland problems; immune	Runoff from landfills; discharge
biphenyls (PCBs)			deficiencies; reproductive or nervous system difficulties;	of waste chemicals
Pentachlorophenol	zero	0.001	Liver or kidney problems; increased cancer risk	Discharge from wood preserving factories
Picloram	0.5	0.5	Liver problems	Herbicide runoff
Simazine	0.004	0.004	Problems with blood	Herbicide runoff
	0.1	0.1	Liver, kidney, or circulatory system problems	Discharge from rubber and plastic factories; leaching from
Styrene				landfills
Tetrachloroethylene	zero	0.005	Liver problems; increased risk of cancer	Discharge from factories and dry cleaners
Totadoniorodatylono	1	1	Nervous system, kidney, or liver problems	Discharge from petroleum
Toluene	zero	0.003	Kidney, liver, or thyroid problems; increased risk of	factories Runoff/leaching from insecticide
Toxaphene	2010	0.000	cancer	used on cotton and cattle
2,4,5-TP (Silvex)	0.05	0.05	Liver problems	Residue of banned herbicide
1,2,4-Trichlorobenzene	0.07	0.07	Changes in adrenal glands	Discharge from textile finishing factories
	0.2	0.2	Liver, nervous system, or circulatory problems	Discharge from metal
1,1,1-Trichloroethane				degreasing sites and other factories
	0.003	0.005	Liver, kidney, or immune system problems	Discharge from industrial chemical factories
1,1,2-Trichloroethane	zero	0.005	Liver problems; increased risk of cancer	Discharge from metal
Trichloroethylene				degreasing sites and other factories
•	zero	0.002	Increased risk of cancer	Leaching from PVC pipes;
Vinyl chloride	10	10	Nervous system damage	discharge from plastic factories Discharge from petroleum
		,.		factories; discharge from
Xylenes (total) Radionuclides				chemical factories
Alpha particles	none7	15	Increased risk of cancer	Erosion of natural deposits of
• •		picocurie	_	certain minerals that are
Beta particles and photon emitters	zero none7	s per Liter 4	Increased risk of cancer	radioactive and may emit a form Decay of natural and man-made
Bota parasico ana prioton omitto		millirems		deposits of
	zero	per year		certain minerals that are
	2010			radioactive and may emit forms of radiation known as photons
Radium 226 and Radium 228	none7	5 nCi/	Increased risk of cancer	and beta radiation Erosion of natural deposits
(combined)	<u>none7</u>	o pont	more and the control	Eroolori or natural deposits
	zero	20*	Increased right of concer hidesystemicity	Erosion of notural densaits
Uranium	zero	30 ug/L as of	Increased risk of cancer, kidney toxicity	Erosion of natural deposits
		12/08/03		
			•	

Notes

	MCLG1 MCL or Pot	ential Health Effects	from Ingestion of	Sources of Contaminant
	<u> 1</u> (mg/L)2 (mg/L)2	Water		in Drinking Water

¹ Definitions:

Maximum Contaminant Level (MCL) - The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to MCLGs as feasible using the best available treatment technology and taking cost into consideration. MCLs are enforceable standards.

Maximum Contaminant Level Goal (MCLG) - The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety and are non-enforceable public health goals.

Maximum Residual Disinfectant Level (MRDL) - The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG) - The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Treatment Technique - A required process intended to reduce the level of a contaminant in drinking water.

² Units are in milliorams per liter (mg/L) unless otherwise noted. Milliorams per liter are equivalent to parts per million.

³ EPA's surface water treatment rules require systems using surface water or ground water under the direct influence of surface water to (1) disinfect their water, and (2) filter their water or meet criteria for avoiding filtration so that the following contaminants are controlled at the following levels:

or meet criteria for avoiding filtration so that the following contaminants are controlled at the following levels: Cryptosporidium: (as of1/1/02 for systems serving >10,000 and 1/14/05 for systems serving <10,000) 99% removal.

Giardia lamblia: 99.9% removal/inactivation

Viruses: 99,99% removal/inactivation

Legionella: No limit, but EPA believes that if Giardia and viruses are removed/inactivated, Legionella will also be controlled.

Turbidity: At no time can turbidity (cloudiness of water) go above 5 nephelolometric turbidity units (NTU); systems that filter must ensure that the turbidity go no higher than 1 NTU (0.5 NTU for conventional or direct filtration) in at least 95% of the daily samples in any month. As of January 1, 2002, turbidity may never exceed 1 NTU, and must not exceed 0.3 NTU in 95% of daily samples in any month.

HPC: No more than 500 bacterial colonies per milliliter.

Long Term 1 Enhanced Surface Water Treatment (Effective Date: January 14, 2005); Surface water systems or (GWUDI) systems serving fewer than 10,000 people must comply with the applicable Long Term 1 Enhanced Surface Water Treatment Rule provisions (e.g. turbidity standards, individual filter monitoring, Cryptosporidium removal requirements, updated watershed control requirements for unfiltered systems).

Long Term 2 Enhanced Surface Water Treatment Rule (Effective Date: January 4, 2006) - Surface water systems or GWUDI systems must comply with the additional treatment for Cryptosporidium specified in this rule based on their Cryptosporidium bin classification calculated after the completion of source water monitoring.

Filter Backwash Recycling, The Filter Backwash Recycling Rule requires systems that recycle to return specific recycle flows through all processes of the system's existing conventional or direct filtration system or at an alternate location approved by the state.

⁴ More than 5.0% samples total coli form-positive in a month. (For water systems that collect fewer than 40 routine samples per month, no more than one sample can be total coli form-positive per month.) Every sample that has total coli form must be analyzed for either fecal coli forms or E. coli if two consecutive TC-positive samples, and one is also positive for E. coli fecal coli forms, system has an acute MCL violation.

⁵ Fecal coli form and E. coli are bacteria whose presence indicates that the water may be contaminated with human or animal wastes. Disease-causing microbes (pathogens) in these wastes can cause diarrhea, cramps, nausea, headaches, or other symptoms. These pathogens may pose a special health risk for infants, young children, and people with severely compromised immune systems.

6 Although there is no collective MCLG for this contaminant group, there are individual MCLGs for some of the individual contaminants:

Trihalomethanes: bromodichloromethane (zero); bromoform (zero); dibromochloromethane (0.06 mg/L): chloroform (0.07mg/L)

Haloacetic acids: dichloroacetic acid (zero); trichloroacetic acid (0.02 mg/L); monochloroacetic acid (0.07 mg/L). Bromoacetic acid and dibromoacetic acid are regulated with this group but have no MCLGs.

⁷ The MCL values are the same in the Stage 2 DBPR as they were in the Stage 1 DBPR, but compliance with the MCL is based on different calculations. Under Stage 1, compliance is based on a running annual average (RAA), Under Stage 2, compliance is based on a locational running annual average (LRAA), where the annual average at each sampling location in the distribution system is used to determine compliance with the MCLs. The LRAA requirement will become effective April 1, 2012 for systems on schedule 1, October 1, 2013 for all remaining systems.

⁶ Lead and copper are regulated by a Treatment Technique that requires systems to control the corrosiveness of their water. If more than 10% of tap water samples exceed the action leve water systems must take additional steps. For copper, the action level is 1.3 mg/L, and for lead is 0.015 mg/L.

⁹ Each water system must certify, in writing, to the state (using third-party or manufacturer's certification) that when acrylamide and epichlorohydrin are used in drinking water systems, the combination (or product) of dose and monomer level does not exceed the levels specified, as follows: Acrylamide = 0.05% dosed at 1 mg/L (or equivalent)

National Secondary Drinking Water Regulations

<u>URL: http://www.epa.gov/safewater/mcl.html</u> updated from website 1/23/09

National Secondary Drinking Water Regulations (NSDWRs or secondary standards) are non-enforceable guidelines regulating contaminants that may cause cosmetic effects (such as skin or tooth discoloration) or aesthetic effects (such as taste, odor, or color) in drinking water. EPA recommends secondary standards to water systems but does not require systems to comply. However, states may choose to adopt them as enforceable standards.

List of National Secondary Drinking Water Regulations

Contaminant	Secondary Standard
Aluminum	0.05 to 0.2 mg/L
Chloride	250 mg/L
Color	15 (color units)
Copper	1.0 mg/L
Corrosivity	noncorrosive
Fluoride	2.0 mg/L
Foaming Agents	0.5 mg/L
Iron	0.3 mg/L
Manganese	0.05 mg/L
Odor	3 threshold odor number
pН	6.5-8.5
Silver	0.10 mg/L
Sulfate	250 mg/L
Total Dissolved Solids	500 mg/L
Zinc	5 mg/L

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, , , , , , , , , , , , , , , , , , , ,			

HISTORY

1.	Exact name of utility making this report. (Use the words "The", "Company" or "Incorporated" only when a part of the corporate name.)
	Kentucky American Water
2.	Give the location including city, street and number, of the executive office.
	2300 Richmond Road Lexington, Kentucky 40502
3.	Give the location, including street and number, and telephone number of the principal office in Kentucky.
	Same as above
4.	Name and address of principal officer within Kentucky.
٦.	
	Nick O. Rowe 2300 Richmond Road, Lexington, KY. 40502
	(606) 268 - 6320
5.	Give name, title, address and telephone number of the officer to whom correspondence concerning this report should be addressed.
	Michael A. Miller, Assistant Treasurer
	1600 Pennsylvania Avenue Charleston,WV 25302 (304) 340-2009
	(304) 340-2003
6.	Date of organization. February 27, 1882.
7.	Under the laws of what Government, State or Territory organized? (If more than one, name all. Give reference to each statute and amendments thereof.)
	Incorporated as Lexington Hydraulic & Manufacturing Company by Acts of General
	Assembly of the Commonwealth of Ky. Chap 22, Approved February 27, 1882.

8.	If a consolidated or merger company, name all contingent and all merged companies. Give reference to charters or general laws governing each, and all amendments of same.
	The Articles of Incorporation of Lexington Hydraulic and Manufacturing Company were
	amended 10/20/1922 to change name to Lexington Water Company. By Agreement of
	Consolidation dated 9/15/1927, Lexington Water Company and Blue Grass State Water
	Company were consolidated into one corporation known as the Lexington Water Company.
	The Articles of Incorporation of the Lexington Water Company were amended 3/30/1973 to
	change name to Kentucky-American Water Company.
	Change name to Kentucky-American Water Company.
9.	Date and authority for each consolidation and each merger.
	October 20, 1922 - Name change by amendment of Articles of Incorporation
	September 15, 1927 - Agreement of Consolidation
	March 30, 1973 - Name change by amendment of Articles of Incorporation
10.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.
	Corporation
11.	If a reorganized company, give name of original corporation, refer to laws under which it
	was organized and the occasion for the reorganization.
	One No. O. abases
	See No. 8, above
12	Name all other operating departments.
	Traine all outs. Sporating asparants.
	None
	•
13.	Name of counties in which you furnish water service.
	Bourbon, Fayette, Harrison, Scott, Clark, Woodford, Gallatin, Grant, and Owen counties.
	In addition, the company sells water for resale to customers in Bourbon, Jessamine, Scott, and
	Woodford counties.
14.	Number of Full-time employees
	139
15.	Number of Part-time employees
	Λ

REPORT OF KENTUCKY-AMERICAN WATER COMPANY

For Year Ended December 31, 2008

Location where books and records are located:

2300 Richmond Rd. Lexington, KY 40502

Contacts:

	C0	itacts:	
			Salary Charged
Name	Title	Principal Business Address	Utility
Send correspondence			
to:		2300 Richmond Road	
Nick O. Rowe	President	Lexington, KY 40502-1308	
Report prepared by:			
		131 Woodcrest Rd	
Nicole Lawrence	Manager	Cherry Hill, NJ 08003	ALLOCATED
Officers & Managers:		2300 Richmond Road	
Nick O. Rowe	President	Lexington, KY 40502-1308	
		2300 Richmond Road	
Keith Cartier	VP Operations	Lexington, KY 40502-1308	
	Assistant	131 Woodcrest Rd	
Franco Boffice	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Treasurer and	800 W. Hersheypark Drive	
Rochelle Kowalski	Comptroller	Hershey, PA 17033	ALLOCATED
		1600 Pennsylvania Ave	
Michael A. Miller	Assistant Treasurer	Charleston, WV 25302	ALLOCATED
		1025 Laruel Oak Road	
James Kalinovich	Assistant Treasurer	Voorhees, NJ 08043	ALLOCATED
		800 W. Hersheypark Drive	
Velma A. Redmond	Assistant Secretary	Hershey, PA 17033	ALLOCATED
	Assistant	2300 Richmond Road	
Rachel S. Cole	Comptroller, Secretary	Lexington, KY 40502-1308	
	Assistant	131 Woodcrest Rd	
Sue Cole	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Assistant	131 Woodcrest Rd	
Doneen S. Hobbs	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Assistant	131 Woodcrest Rd	
Rod Nevirauskas	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Vice President, Corporate	2300 Richmond Road	
A.W. Turner, Jr.	Counsel and Secretary	Lexington, KY 40502-1308	ALLOCATED

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

	Percent		Salary
	Ownership		Charged
Name	in Utility	Principal Business Address	Utility
American Water Works		1025 Laurel Oak Road	
Company, Inc.	100%	P.O.Box 1770, Voorhes, NJ 08043	N/A

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
		1	1	1
(a)	(b) UTILITY PLANT	(c)	(d)	(e)
	OTILITY PLANT			
101 106	Litility Diant	14	266 651 007	422 006 054
	Utility Plant	16	366,651,087	423,986,851
108-110	Less: Accumulated Depreciation and Amortization	10	(89,206,919)	(93,952,888)
144445	Net Plant		277,444,168	330,033,963
114-115	Utility Plant Acquisition	4-	000 770	040.074
440	Adjustments (Net)	17	326,776	310,871
116	Other Utility Plant Adjustments			
	T (IN (NGP) D)		077 770 044	000 044 004
	Total Net Utility Plant		277,770,944	330,344,834
	OTHER RESPECTIVE AND INVESTMENTS			
	OTHER PROPERTY AND INVESTMENTS			
404	N. Lauren del Charles Durana andre		240 720	070 402
	Nonutility Property		249,738	270,193
122	Less: Accumulated Depreciation and Amortization			
400	Net Nonutility Property	40		
	Investment in Associated Companies	18		
	Utility Investments	18	ļ	
125	Other Investments	18		
126-127	Special Funds	18		
	T 1 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		040 700	070 400
	Total Other Property & Investments		249,738	270,193
	OUDDENT AND ACCOUNT ACCETO			
	CURRENT AND ACCRUED ASSETS			
124	Cook		205 977	224 070
131	Cash		395,877	231,978
132	Special Deposits			
133 134	Other Special Deposits		2 400	2 400
135	Working Funds		2,400	2,400
	Temporary Cash Investments Accounts and Notes Receivable, Less Accumulated			
141-144	Provision for Uncollectible Accounts	19	1 001 042	2 490 650
145		ן וש	1,901,042 388,037	2,480,659 579
1	Accounts Receivable from Associated Companies Notes Receivable from Associated Companies		300,037	018
	Materials and Supplies	20	634,634	577,106
	Misc Deposits	20	034,034	377,100
165	Prepayments		80,708	410,800
171	Accrued Interest and Dividends Receivable		00,700	410,000
171	Rents Receivable			
172	Accrued Utility Revenues		2,562,043	2,899,825
173	Misc. Current and Accrued Assets		38,093	83,757
1/4	IVIISO. CUITEIR AND ACCIDED ASSERS		30,083	03,737
	Total Current and Accrued Assets		6,002,834	6,687,104
	Total Outlent and Accided Assets		0,002,034	0,007,104
L			L1	

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS (CONT'D)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181 182	Unamortized Debt Discount & Expense Extraordinary Property Losses	21 21	845,868	795,392
183	Preliminary Survey & Investigation Charges		125,657	125,657
184	Clearing Accounts			
185	Temporary Facilities			
186	Misc. Deferred Debits	20	5,850,427	4,951,495
187	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes	21		
	Regulatory Assets		2,903,791	3,230,107
	Total Deferred Debits		9,725,743	9,102,651
	TOTAL ASSETS AND OTHER DEBITS		293,749,259	346,404,782

NOTES TO THE BALANCE SHEET See attached audited financial statements for notes related to Balance Sheet items.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
(=-)	(*)	(-)	(=)	(-)
	EQUITY CAPITAL			
201	Common Stock Issued	22	36,568,776	36,568,776
204	Preferred Stock Issues	22	5,966,700	5,955,600
202,205	Capital Stock Subscribed		0	0
203,206	Capital Stock Liability for Conversion		0	0
207	Premium on Capital Stock		8,056,139	24,122,995
209	Reduction in Par or Stated Value of Capital Stock			
210	Gain on Resale or Cancellation of Reacquired Capital Stock		180	3,510
211	Other Paid-In Capital			1
212	Discount on Capital Stock			*****
213	Capital Stock Expense	40	20.050.705	20 700 700
214-215 216	Retained Earnings Reacquired Capital Stock	13	29,858,795	32,786,720
218	Proprietary Capital (Proprietorship and Partnership Only)			
210	rophetary Capital (Frophetorship and Farthership Only)			
	Total Equity Capital		80,450,590	99,437,601
	LONG-TERM DEBT			
		ا ۔ ا		
221	Bonds	24	79,800,000	76,700,000
222	Reaquired Bonds			
223 224	Advances from Associated Companies Other Long-Term Debt			
224				
	Total Long-Term Debt		79,800,000	76,700,000
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable	0.5	6,587,141	8,367,996
232	Notes Payable	25	17 294	0
233 234	Accounts Payable to Associated Co Notes Payable to Associated Co.	25 25	17,284 19,258,983	157,421 53,026,106
235	Customer Deposits	25	19,230,963	0
236	Accrued Taxes	26	2,615,096	(715,835)
237	Accrued Interest	27	1,112,521	1,118,939
238	Accrued Dividends		0	0
239	Matured Long-Term Debt		3,100,000	3,100,000
240	Matured Interest			
241	Tax Collections Payable		481,845	541,081
242	Miscellaneous Current and Accrued Liabilities	27A	1,576,248	1,459,328
	Total Current and Accrued Liabilities		34,749,118	67,055,036

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
			· · · · · · · · · · · · · · · · · · ·	
	DEFERRED CREDITS			
251	Unamortized Premium on Debt	21		
252	Advances for Construction	22	14,653,091	14,416,027
253	Other Deferred Credits		3,673,089	2,543,793
255	Accumulated Deferred Investment Tax Credits		1,217,811	1,133,014
	Total Defermed Credite		10 542 001	10 000 024
	Total Deferred Credits		19,543,991	18,092,834
	OTHER NON-CURRENT LIABILITIES			
	Accumulated Provision for:			
261	Property Insurance			
262	Injuries and Damages			
263	Pensions and Benefits			
265	Miscellaneous Operating Reserves			
266	Rate Refunds			
	Total Other Non-Current Liabilities			
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	28	55,476,422	59,822,991
	Tap-on Fees - Customers		,	<u> </u>
	Federal Grants in Aid of Construction			
	Other			
272	Accumulated Amortization of Contributions in Aid of			
	Construction	28	(11,891,108)	(13,007,516)
	Total Net C.I.A.C.		43,585,314	46,815,475
	ACCUMULATED DEFERRED INCOME TAXES			
004	A second because T			
281	Accumulated Deferred Income Taxes			ļ
000	Accelerated Depreciation			
282	Accumulated Deferred Income Taxes			
000	Liberalized Depreciation		25 600 040	20 202 222
283	Accumulated Deferred Income Taxes Other		35,620,246	38,303,836
	Ouici			
	Total Accumulated Deferred Income Taxes		35,620,246	38,303,836
	TOTAL EQUITY CAPITAL AND LIABILITIES		293,749,259	346,404,782
	_1			

COMPARATIVE OPERATING STATEMENT

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
(a)	(0)	(0)	(u)	(0)
	UTILITY OPERATING INCOME			
				0
400	Operating Revenues	30	52,434,532	59,773,182
	- Ferting . 12 - 21 11 12 1		, , , , , , , , , , , , , , , , , , , ,	
401	Operating Expenses	31	26,767,052	29,034,743
	Depreciation Expenses		7,454,006	7,223,994
406	Amortization of Utility Plant Acquisition Adjustment		21,614	22,668
407	Amortization Expense		482,478	489,457
408.1	Taxes Other Than Income		3,052,724	3,171,868
409.1	Income Taxes		3,394,378	3,514,370
410.10	Deferred Federal Income Taxes		835,988	2,202,828
410.11	Deferred State Income Taxes		(82,498)	413,356
	Deferred Local Income Taxes		0	0
	Provision for Deferred Income Taxes Credit		0	0
412.10	Investment Tax Credits Deferred to Future Periods		0	0
412.11	Investment Tax Credits Restored to Operating Income		(84,836)	(84,797)
		1		
	Utility Operating Expenses		41,840,906	45,988,487
	Utility Operating Income		10,593,626	13,784,695
	- 1000 Pt (1 - 14 - 04			
413	Income From Utility Plant Leased to Others	ļ		
414	Gains (Losses) from Disposition of Utility Property		0	0
	T-4-1		40 500 606	12 704 605
	Total Utility Operating Income		10,593,626	13,784,695
	OTHER INCOME AND DEDUCTIONS			
	OTHER INCOME AND DEDUCTIONS			
415	Revenues from Merchandising, Jobbing and Contract			
710	Deductions		402,243	230,642
416	Costs and Expenses of Merchandising, Jobbing and		102,210	200,012
110	Contract Work		(208,159)	(173,451)
419	Interest & Dividend Income		127,120	5,843
	Allowance for Funds Used During Construction		1,226,848	1,918,748
421	Nonutility Income		3,444	0
426	Miscellaneous Nonutility Expenses	,	(318,676)	(278,293)
			(,,	
	Total Other Income and Deductions		1,232,820	1,703,489
				,
	·			

COMPARATIVE OPERATING STATEMENT (CONT'D)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	TAXES APPLICABLE TO OTHER INCOME			
	Taxes Other Than Income			
	Income Taxes		1,584	(53,760)
	Provision for Deferred Income Taxes Provision for Deferred Income Taxes Credit			
	Investment Tax Credits - Net			
	Investment Tax Credits Restored to Nonoperating Income			
	Total Taxes Applicable to Other Income		1,584	(53,760)
	INTEREST EXPENSE			
	Interest Expense		5,647,860	6,073,994
	Amortization of Debt Discount & Exp.		75,069	89,540
429	Amortization of Premium on Debt			
	Total Interest Expense		5,722,929	6,163,534
	EXTRAORDINARY ITEMS			
433	Extraordinary Income			
434	Extraordinary Deduction			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items			
	NET INCOME		6,101,933	9,378,410
	10			

STATEMENT OF RETAINED EARNINGS

1.	Dividends should be shown for each class and series of capital stock. Show amounts of	
2.	dividends per share. Show separately the state and federal income tax effect of items shown in Account No. 4	39.
ACCT.		
NO.	4.	AMOUNTS
(a) 215	(b) Unappropriated Retained Earnings:	(c)
215	Balance beginning of year	29,858,795
	Changes to account:	20,000,700
	Adjustments to Retained Earnings (requires	
	Commission Approval prior to use):	
	Credits	
	Total On dife	
	Total Credits	
	Debits	
	Total Debits	
435	Balance Transferred from Income Water	9,378,410
	Sewer	12,079
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	
	Dividends Declared:	
437	Preferred Stock Dividends Declared	459,456
	Common Stock Dividends Declared	6,003,108
		0,000,100
	Total Dividends Declared	6,462,564
	Balance end of year	2,927,925
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	or each appropriated amount at year only.	·
	Total Appropriated Retained Earnings	
	Total Appropriated Retained Earnings	
	Total Retained Earnings	32,786,720
Notes to	L Statement of Retained Earnings:	

NET UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO.	PLANT ACCOUNTS	TOTAL
101 102 103 104 105 106	Utility Plant in Service Utility Plant Leased to Others (Regulatory Asset - AFUDC-Debt) Property Held for Future Use Utility Plant Purchased or Sold Construction Work in Progress Completed Construction Not Classified	365,468,986 272,637 114,076 0 54,500,568
	Total Utility Plant	420,356,267

ACCUMULATED DEPRECIATION (ACCT. 108)

	DESCRIPTION	
Balance first o		87,721,073
Credit during y	rear: Accruals Charged to Account 108.1 Accruals Charged to Account 108.2 Accruals Charged to Account 108.3 Accruals Charged to Other Accounts (specify)	8,259,865
	Salvage - Scrap Other Credits (specify):	42,860 0 0
Total Credi	ts	8,302,725
Debits during y Total Debits	Book Cost of Plant Retired Cost of Removal Other Debits (specify): accum. Amort UPIS write-off	3,252,968 452,048 (59,464) 3,645,552
Balance end o	f year	92,378,246

			WATER (JTILITY PLAN	WATER UTILITY PLANT ACCOUNTS					
						1	0	ď	4	r.
						:	SOURCE	9	•	?
						INTAN-	OF SUPPLY	WATER	TRANS. &	
ACCT.		PREVIOUS		RETIRE-	CURRENT	GIBLE	& PUMPING	TREATMENT	DISTRIBU.	GENERAL
<u>8</u>	ACCOUNT NAME	YEAR	ADDITIONS	MENTS	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
(a)	(p)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(D	(K)
301	Organization	37,534	(84)		37,450	37,450				
302	Franchises	70,261	0		70,261	70,261				
303	Land and Land Rights	4,535,811	(20,455)		4,515,356		427,337	68,164	4,019,855	
304	Structures and Improvements	25,589,080	2,069,969	532,916	27,126,133		7,843,684	9,929,945	812,634	8,539,869
305	Collecting & Impounding Reservoirs	1,016,553	0	11,467	1,005,086		1,005,086			
306	Lake River & Other Intakes	537,098	0		537,098		537,098			
307	Wells & Springs	0	0		0		0			
308	Infiltration Galleries & Tunnels	0	0		0		0			
309	Supply Mains	5,093,716	50,611	412	5,143,915		5,143,915			
310	Power Generation Equipment	884,786	33,355		918,141		918,141			
311	Pumping Equipment	11,130,292	3,610,332	124,691	14,615,933		14,615,933			
320	Water Treatment Equipment	28,126,254	2,258,153	174,737	30,209,671			30,209,671		
330	Distribution Reservoirs & Standpipes	12,625,797	(619,477)	10,495	11,995,825				11,995,825	
331	Transmission & Distribution Mains	160,972,166	9,577,466	428,665	170,120,967				170,120,968	
333	Services	37,124,597	3,734,258	570,463	40,288,392				40,288,392	
334	Meters and Meter Installations	24,840,879	4,423,579	610,344	28,654,114				28,654,114	
335	Hydrants	11,088,977	619,476	35,914	11,672,539				11,672,539	
339	Other Plant and Miscellaneous Equipment	(256,316)	31,736	49,098	(273,678)	(273,678)				
340	Office Furniture and Equipment	7,514,601	110,683	451,351	7,173,932					7,173,932
341	Transportation Equipment	3,128,386	791,413	191,987	3,727,812					3,727,812
342	Stores Equipment	33,927	0	0	33,927					33,927
343	Tools, Shop and Garage Equipment	1,537,619	336,633	1,723	1,872,529					1,872,529
344	Laboratory Equipment	856,181	22,589	50,369	828,401					828,401
345	Power Operated Equipment	1,589,811	9,303	0	1,599,114					1,599,114
346	Communication Equipment	1,930,705	258,912	2,721	2,186,896					2,186,896
347	Miscellaneous Equipment	1,265,419	10,881	5,616	1,270,684					1,270,684
348	Other Tangible Plant	138,485	0	0	138,485					138,485
TO STATE OF THE STATE OF										
PO COLUMN COMPANY	Total Water Plant	341,412,619	27,309,334	3,252,968	365,468,984	(165,967)	30,491,194	40,207,780	267,564,327	27,371,650
				-15-			: -			

SEWER UTILITY PLANT ACCOUNTS	.1 .2 .3 .4 .5 SOURCE .5	INTAN- OF SUPPLY WATER TRANS. & PREVIOUS RETIRE- CURRENT GIBLE & PUMPING TREATMENT DISTRIBU. GENERAL	YEAR ADDITIONS MENTS YEAR PLANT PLANT PLANT PLANT	(b) (c) (d) (e) (f) (g) (h) (l) (l) (l)	2,250 2,250	vements 2,498,291 (26,588) 7,640 2,464,063 2,464,063	871,010 7,014 878,024 878,024	ers 9,550 25,769 35,319 35,319	nt - Electric 10,708 3,646 14,354 14,354	sal Equipment 22,716 57,370 80,086 80,086		ilpment 35,144 35,144 35,144	200 200	ge Equipment 25,749 (1) 1,149 24,599 24,599	lent 4,567 27,633 32,200 32,200	quipment 37,141 1,924 39,065 39,065 39,065	uipment	22,581 1 22,582 22,582	3,542,042 96,769 8,789 3,630,022 0 2,480,667 80,086 913,344 155,925	7 1
		<u> </u>	ACCOUNT NAME	(p)	Land & Land Rights	ements	Collection Sewers	Servies to Customers	Pumping Equipment - Electric	Treatment & Disposal Equipment	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tool, Shop & Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Misc Equipment	Total Sewer Plant 3	
		ACCT	9	(a)	353	354	360			380	390	391	392	393	394	395	396	397	1. zero berle	

ANALYSIS OF ACCUMULATED DEPRECIATION AND AMORTIZATION BY PRIMARY ACCOUNT 2008 -WATER

		BALANCE	CREDITS DURING THE YEAR	NG THE YEAR	CHARGES DURING THE YEAR	IG THE YEAR	BALANCE
ACCT.		BEGINNING	CHARGES TO	OTHER	PLANT	OTHER	END
<u>8</u>	ACCOUNT	OF YEAR	DEP. EXP.	CREDITS	RETIREMENTS	CHARGES	OF YEAR
(a)	(q)	(C)	(p)	(e)	(f)	(g)	(h)
301	Organization	0					0
302	Franchises	58,778				58,778	0
303	Limited Term Interest in Land and Land Rights	26,813				26,813	0
304	Structures and Improvements	4,440,055	600,739		532,916	(68,599)	4,576,477
305	Collecting and Impounding Reservoirs	334,227	15,172		11,467		337,931
306		22,185	12,300		0	(5,901)	40,386
307	Wells and Springs	0	0		0		0
308		0	0		0		0
309		921,588	93,394		412	(52,357)	1,066,927
310		288,172	25,916	(53,899)	0	0	260,189
311	Pumping Equipment	5,100,354	284,234	(168,362)	124,691	153,719	4,937,816
320		13,557,640	659,749	(110,000)	174,737	(34,019)	13,966,672
330	Distribution Reservoirs and Standpipes	3,269,250	282,704	66	10,495	379,070	3,162,488
331	Transmission and Distribution Mains	23,462,395	2,768,570	(26,733)	428,665	(708,006)	26,483,573
333	Services	14,963,739	1,236,777	(94,867)	570,463	477,171	15,058,015
334	Meters & Meter Installations	4,831,759	754,734	3,486	610,344	(260,69)	5,048,732
335	Hydrants	2,814,474	197,645	(1,770)	35,914	38,799	2,935,636
339	Other Plant and Miscellaneous Equipment	74,925	(29,341)	0	49,098	270,057	(273,572)
340	Office Furniture and Equipment	7,592,700	620'899	0	451,351	(286,846)	8,092,274
341	Transportation Equipment	2,069,870	261,719	42,859	191,987	(518,193)	2,700,654
342	Stores Equipment	26,903	1,757		0	(2,500)	31,160
343	Tools, Shop and Garage Equipment	695,127	96,953		1,723	7,233	783,124
344		541,106	59,795	0	50,369	(126,145)	676,677
345	Power Operated Equipment	818,930	70,919	0	0	(508)	890,058
346		620,209	121,034		2,721	(21,869)	760,391
347	Miscellaneous Equipment	285,416	66,431		5,616	(68,556)	414,787
348	Other Tangible Plant	353,000	7,686		0	43,224	317,462
	Boonesboro Acquisition	447,969	0		-	447,969	0
	Subtotal	87,617,584	8,252,965	(409,187)	3,252,968	(59,464)	92,267,857
	Acc Depr Reg Asset	103,489	006'9				110,389
	Acc Amort UPIS	0				0	0
	TOTALS	87,721,073	8,259,865	(409,187)	3,252,968	(59,464)	92,378,246
			-16-				TO CHARLEST AND CO.

ANALYSIS OF ACCUMULATED DEPRECIATION AND AMORTIZATION BY PRIMARY ACCOUNT 2008 - SEWER

		BALANCE	CREDITS DUR	CREDITS DURING THE YEAR	CHARGES DURING THE YEAR	NG THE YEAR	BALANCE
ACCT.		BEGINNING	BEGINNING CHARGES TO	OTHER	PLANT	OTHER	END
NO.	ACCOUNT	OF YEAR	DEP. EXP.	CREDITS	RETIREMENTS	CHARGES	OF YEAR
(a)	(q)	(c)	(d)	(e)	(t)	(g)	(h)
351	WWV Organization	0					0
352	WW Franchises	0					0
353	WW Land and Land Rights	0	0	0			0
354		912,035	54,500	0	7,640	10,742	948,153
360	WWW Collection Sewers- Force	347,144	17,070			774	363,440
361	WWW Collection Sewers- Gravity	0	390			(583)	973
362	WWW Special Collecting Structures	0				0	0
363	WW Services to Customers	382	275			(2,997)	3,654
364	WWW Flow Measuring Devices	0				0	0
365	WWW Flow Measuring Installations	0				0	0
370	WWW Receiving Wells	0				0	0
371	WWW Pumping Equipment	1,070	627			(11,539)	13,236
380	WWW Treatment And Disposal Equipment	6,634	2,629			(2,146)	11,409
381	WW Plant Sewers	0				0	0
382	WW Outfall Sewer Lines	0				0	0
389	WWW Other Plant And Miscellaneous Equipment	169,188				169,188	0
390	WW Office Furniture And Equipment	30,728	44			6,446	24,326
391	WW Transportation Equipment	7,521	3,514	111111111111111111111111111111111111111		(61,580)	72,615
392		100	20			(725)	875
393	WW Tools, Shop and Garage Equipment	5,151	2,565		1,149	(22,289)	28,856
394	WW Laboratory Equipment	153	4,418			(308)	4,879
395	WWW Power Operated Equipment	7,548	3,768			(39,930)	51,246
396	WW Communication Equipment	280	140			(2,360)	2,780
397		4,149	2,258			(41,792)	48,199
398	WWW Other Tangible Plant	0	0				0
		0	0	0	0		0
		0	0				0
		0					0
	Subtotal	1,492,083	92,248	0	8,789	901	1,574,641
-	Acc Depr Reg Asset	0	0				0
	Acc Amort UPIS	0					0
	TOTALS	1,492,083	92,248	0	8,789	901	1,574,641
		0	page 16 -a-				

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION		TOTAL
Balance first of year		0
Credit during year:		
Accruals Charged to Account 110.1		
Accruals Charged to Account 110.2		
Other Credits (specify)		
Total Credits	-	0
Total ordato		0
Debits during year:		
Book Cost of Plant Retired		
Other Debits (specify)		
	_	
Total Debits	_	0
Balance end of year		0

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

ACCC	OUNT NAME TOTAL
Acquisition Adjustments (114)	
Boonesboro Water Assoc	iation 138,21
Tri-Village	341,03
Owentown	(16,96
Total Plant Acquisition Adjustments	462,28
Accumulated Amortization (115)	
Amortization Boonesboro	Water Association (101,64
Amortization Tri -Village V	Vater Association (51,15
Amortization Owentown	1,38
Total Accumulated Amortization	(151,41
Net Acquisition Adjustments	310,87

INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)

Report hereunder all investments and special funds carried in Accounts 123 through 127.

		FACE OR	YEAR END
DESCRIPTION OF SECURITY OR SPECIAL FUND	H	PAR VALUE	воок cost
(a)		(b)	(c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123):			
1111 E 1 111 111 111 111 111 111 111 11			
	-		
	F		
Total Investment in Associated Companies:	1		
Total investment in Associated Companies.	-		
LITH ITV INVESTMENTS (ACCT 124):			
UTILITY INVESTMENTS (ACCT. 124):			
	-		
	-		
Total Utility Investments	-		
OTHER INVESTMENTS (ACCT. 125):			
	Ĺ		
	L		
Total Other Investments	L		
SPECIAL FUNDS (ACCTS. 126 & 127):			
			_
***************************************	Ī		
	ľ		
Total Special Funds	ľ		
•	-		

ACCOUNTS AND NOTES RECEIVABLE - NET (ACCOUNTS 141 - 144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

		TOTAL
ACCOUNTS & NOTES RECEIVABLE:		
Customer Accounts Receivable (Acct. 141)		2,342,465
Other Accounts Receivable (Acct. 142)		
Misc. Accounts Receivable Net of Uncollectible Provision	411,548	
		411,548
Notes Receivable (Acct. 144)		
Want of the Control o		
Total Accounts and Notes Receivable		2,754,013
Accumulated Provision for Uncollectible Accounts (Acct. 143):		
Balance first of year	(223.308)	
Balance first of year Add: Provision for uncollectibles for current	(223,308)	
Add: Provision for uncollectibles for current	0	
Balance first of year Add: Provision for uncollectibles for current year Collections of accounts previously		
Add: Provision for uncollectibles for current year	0 (383,519)	
Add: Provision for uncollectibles for current year Collections of accounts previously	0 (383,519)	
Add: Provision for uncollectibles for current year Collections of accounts previously written off	0 (383,519) (95,422)	
Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts	0 (383,519) (95,422)	
Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others	0 (383,519) (95,422) 0 0 (702,249)	
Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation	0 (383,519) (95,422) 0	
Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions	0 (383,519) (95,422) 0 0 (702,249)	
Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year:	0 (383,519) (95,422) 0 0 (702,249)	
Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts	0 (383,519) (95,422) 0 0 (702,249)	
Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts Other	0 (383,519) (95,422) 0 0 (702,249)	(273,354

MATERIALS AND SUPPLIES (151 - 153)

ACCOUNT NAME	TOTAL
Plant Materials and Supplies (Account 151)	577,106
Merchandise (Account 152)	
Other Materials and Supplies (Account 153)	0
Total Materials and Supplies	577,106

PREPAYMENTS (ACCT. 162)

DESCRIPTION	TOTAL
Prepaid Insurance	5,258
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	291,150
Prepaid PUC/PSC Assessements	42,302
Other Prepayments (Specify)	
Licensing Fees	16,155
Membership Fees	8,333
Oracle	4,257
Audit, Legal & Credit Line Fees	20,144
AWWA Research Fees	11,931
Circuit Lines Maintenance	11,270
Total Prepayments	410,800

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION	TOTAL
Miscellaneous Deferred Debits (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1)	553,892
Other Deferred Debits (Acct. 186.2)	
Total Miscellaneous Deferred Debits	4,951,495

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCTS. 181 & 251)

Report the net discount and expense or premium separately for each security issue.

,		
DECORPORTION	AMOUNT	VEAD END
DESCRIPTION	WRITTEN OFF	YEAR END
	DURING YEAR	BALANCE
Unamortized Debt Discount and Expense (Acct. 181):		
Series 6.96%	2,439	34,215
Series 7.15%	2,631	43,925
Series 6.99%	3,482	63,333
Series 6.87%	62,494	140,610
Series 6.58%	16,789	477,872
Series 9.96%	933	13,917
Preferred Stock Series 8.47%	772	21,520
Total Unamortized Debt Discount and Expense	89,540	795,392
Unamortized Premium on Debt (Acct. 251):		
NONE		
Total Unamortized Premium on Debt		

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

DESCRIPTION	TOTAL
Extraordinary Property Losses (Acct. 182): NONE	
Total Extraordinary Property Losses	

ACCUMULATED DEFERRED INCOME TAXES (ACCT. 190)

DESCRI	PTION	TOTAL
Accumulated Deferred Income Taxes	(Acct. 190):	
Federal (190.1) State (190.2) Local (190.3)	NONE	
Total Accumulated Deferred Income	axes	

ADVANCES FOR CONSTRUCTION (ACCT. 252)

DESCRIPTION	TOTAL
Balance first of year	14,653,091
Add credits during year	2,658,772
Deduct charges during year	2,895,836
Balance end of year	14,416,027

CAPITAL STOCK (ACCTS. 201 - 204)

	COMMON STOCK	PREFERRED STOCK
(a)	(b)	(c)
Par or stated value per share	NO PAR	100
Shares authorized	2,000,000	85,000
Shares issued and outstanding	1,567,391	59,556
Total par value of stock issued	36,568,776	5,955,600
Dividends declared per share for year	3.83	7.71

LONG TERM DEBT (ACCT. 224)

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY)	INTEREST		PRINCIPAL PER BALANCE	
DATE OF ISSUE AND DATE OF MATURITY)	RATE	AMOUNT	SHEET DATE	
(a)	(b)	(c)	(d)	
nlo				
n/a				
· · · · · · · · · · · · · · · · · · ·				
		·		
Total				
Total		c	0	

BONDS (ACCT. 221)

			Par Value of		Interest During Year	
Line	Par Value of	Cash Realized on	Amount Held by or	Actually Outstanding	Accrued	Actually
No.	Actual Issue	Actual Issue	for Respondent	At Close of Year		Paid
	(1)	(2)	(3)	(4)	(5)	(6)
1			,			
2						
3						
4	7,000,000	7,000,000	0	7,000,000	487,200	487,200
5	*	*	0	0	(130,651)	0
6	7,500,000	7,500,000	0	7,500,000	536,250	536,250
7	9,000,000	9,000,000	0	9,000,000	629,100	629,100
8	15,500,000	15,500,000	0	6,200,000	691,561	745,395
9	47,000,000	47,000,000	0	47,000,000	3,098,710	3,038,457
10						0
Total	86,000,000	86,000,000	0	76,700,000	5,312,170	5,436,402

SCHEDULE OF BOND MATURITIES

(The total of column 12 must agree with the total of column 4)

Line	Bond	Maturity	Interest	Principal	Amounts	Remaining Bond
No.	Numbers	Date	Rate	Amount	Paid	Outstanding
	(7)	(8)	(9)	(10)	(11)	(12)
1						
2						
3						
4		12/1/2023	6.96%	7,000,000		7,000,00
5						
6		2/1/2027	7.15%	7,500,000		7,500,00
7		6/1/2028	6.99%	9,000,000		9,000,00
8		3/29/2011	6.87%	15,500,000	3,100,000	6,200,00
9		10/15/2037	6.59%	47,000,000		47,000,00
10						
11						
12						
13						
14						
15						
16						
17		30,651) represents a				
18		on early redemption	of 4.75% series Rec	leemed 2007		
19	Principal amo	unt of \$14,000,000				
20						
21						
22						
23						
24						
25	1			00 000 000	2 400 222	70 700 00
			Total	86,000,000	3,100,000	76,700,00

NOTES PAYABLE (ACCOUNTS 232 & 234)

No	OMINAL		INTEREST		
	DATE	DATE			PRINCIPAL
	OF	OF		AMOUNT	AMOUNT PER
	ISSUE	MATURITY	RATE	OF PAYMENT	BALANCE SHEET
(a)	(b)	(c)	(d)	(e)	(f)
Account 232 - Notes Payable:					
					0
Total Account 232					0
Assessment 0004 - Nighter Described to					
Account 234 - Notes Payable to)				
Associated Companies:					E2 026 406
American Water Capital Corpor	ation				53,026,106
,					
Total Account 234					53,026,106
Total Account 234					33,020,100
		L		L	

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCOUNT 233)

SHOW PAYABLE TO EACH ASSOCIATED COMPANY SEPARATELY	AMOUNT
American Water Works Service Co., Inc. American Water Capital Corporation Intercompany clearing	92,522 7,039 57,860
Total Account 233	157,421

TAXES ACCRUED (ACCOUNT 236)

ACCT.		
NO.	DESCRIPTION	TOTAL
(a)	(b)	(c)
	Balance first of year	2,615,095
	Accruals Charged:	
408.10	Utility regulatory assessment fees	84,107
408.11	Property taxes	2,519,387
408.12	Payroll taxes	515,647
408.13	Other taxes and licenses	431
408.20	Taxes other than income, other income and deductions	0
409.10	Federal income taxes	3,042,421
409.11	State income taxes	471,949
409.12	Local income taxes	
409.20	Income taxes, other income taxes, other income and deductions	(53,760)
409.30	Income taxes, extraordinary items	
410.10	Deferred federal income taxes	2,202,828
410.11	Deferred state income taxes	413,356
410.12	Deferred local income taxes	
410.20	Provisions for deferred income taxes, other income and deductions	
411.10	Deferred income taxes - credit	
411.20	Provisions for deferred income taxes - credit, other income and deductions	
412.10	ITC deferred to future periods	
412.11	ITC restored to operating income	(84,797)
412.20	ITC - Net nonutility operatons	
412.21	ITC - Restored to nonoperating inc., util. operations	
	Total taxes accrued	9,111,569
	Taxes paid during year:	04407
408.10	Utility regulatory assessment fees	84,107
408.11	Property taxes	4,456,423
408.12	Payroll taxes	485,312
408.13	Other taxes and licenses	431
408.20	Taxes other than income, net change in sales tax accruals	(390,359)
409.10	Federal income taxes	4,865,143
409.11	State income taxes	429,054
409.12	Local income taxes	(50.700)
409.20	Income taxes, other income taxes, other income and deductions	(53,760)
409.30	Income taxes, extraordinary items	0.000.00=
410.10	Deferred federal income taxes	2,232,227
410.11	Deferred state income taxes	418,718
410.12	Deferred local income taxes	
410.20	Provisions for deferred income taxes, other income and deductions	
411.10	Deferred income taxes - credit	
411.20	Provisions for deferred income taxes - credit, other income and deductions	0
412.10	ITC deferred to future periods	/=
412.11	ITC restored to operating income	(84,797)
412.20	ITC - Net nonutility operatons	
412.21	ITC - Restored to nonoperating inc., util. operations	10.115.15
	Total taxes paid	12,442,499
	Balance end of year	(715,835)

ACCRUED INTEREST (ACCOUNT 237)

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR (c)	INTEREST PAID DURING YEAR (d)	BALANCE END OF YEAR (e)
Account No. 237.1 - Accrued Interest on Long-Term Debt:	1,112,520	5,442,821	5,436,402	1,118,939
Amortize Gain on Early Bond Redemption	on	(130,651)		
4.75% Series			,	
	:			
Total Acct. No. 237.1	1,112,520	5,312,170	5,436,402	1,118,939
Account No. 237.2 - Accrued Interest on Other Liabilities:				
Interest On Note Balance (AWCC)	0	761,822	761,822	0
Other Interest Expense	0	2	2	0

Total Acct. No. 237.2	0	761,824	761,824	0
Total Addi. No. 237.2		701,024	701,024	0
Total Acct. No. 237	1,112,520	6,073,994	6,198,226	1,118,939

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCOUNT 242)

	BALANCE
DESCRIPTION	END OF YEAR
(a)	(b)
Accrued Vacation Payable	83,757
Accrued Water	14,064
Accrued Power	273,116
Accrued Legal	73,915
Accrued Audit Fees	0
Accrued Wages	72,003
Accrued Insurance	0
Accrued Rents	0
Accrued Waste Disposal	50,004
Accrued Retiree Medical Reimb	11,250
Accrued DPB Contribution	6,400
Accrued bank Fees	18,126
Withheld Payroll - Union Dues	2,040
Withheld Payroll - Garnishment	1,747
Withheld Payroll - Tax Coll Pay FIT/SIT/LIT/FICA	119,562
Withheld Payroll - Charitable Contributions	284
Withheld Payroll - ESPP	4,154
Withheld Payroll - Credit Union	0
Withheld Payroll - Flexible Spending Accounts	4,084
Withheld Payroll - 401k	21,870
Withheld Payroll - Miscellaneous	0
Accrued 401k Expense	7,521
Accrued Preferred Dividend Requirements	50,019
Construction Costs Payable	0
Withheld Payroll - ESOP	0
Unclaimed Credits	25,249
Uncliamed Extension Deposit Refunds	351
Accrued Unbilled Items	4,670
Misc Deposits Payable	8,000
Unbilled Stock C	36,107
Unbilled Stock E	4,786
CFO - Mgmt Contracts	156,006
Bank Clearing	0
Other Current Liabilities Analyzed	117,713
Incentive Plan	292,530
Total Miscellaneous Current and Accrued Liabilities	1,459,328

REGULATORY COMMISSION EXPENSE - AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 & 667)

	EXPENSE	AMOUNT	CHARGED OFF DURIN	
	INCURRED	TRANSFERRED	YE	AR
	DURING	TO ACCOUNT		
DESCRIPTION OF CASE (DOCKET NO.)	YEAR	NO.186.1	ACCT.	AMOUNT
(a)	(b)	(c)	(d)	(e)
Rate Case Expense	267,698	553,892	666	208,297
Cost of Service Study	18,009	0	667	0
Depreciation Study	2,583	0	667	12,448
Total	288,290	553,892	0	220,745

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271 and ACCOUNT 272)

DESCRIPTION	TOTAL
Balance first of year	55,476,422
Add credits during year	4,479,046
Deduct charges during year	132,477
Balance end of year	59,822,991
Less Accumulated Amortization	13,007,516
Net Contributions in Aid of Construction	46,815,475

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

- The reconciliation should include the same detail as furnished on Schedule M-1 of the Federal
 tax return for the year. The reconciliation shall be submitted even though there is no taxable
 income for the year. Descriptions should clearly indicate the nature of each reconciling
 amount and show the computation of all tax accruals.
- If the utility is a member of a group which files a consolidated Federal tax return, reconcile
 reported net income with taxable net income as if a separate return were to be filed, indicating
 intercompany amounts to be eliminated in such consolidated return. State name of group
 members, tax assigned to each group member, and basis of allocation, assignment, or
 sharing of the consolidated tax among the group members.

DESCRIPTION	·	REF.	AMOUNT
Net income for the year	· · · · · · · · · · · · · · · · · · ·		9,390,489
Federal Income Tax Accrual			5,115,391
State & Local Income Tax Accrual			876,606
Clare a 2000 moone ran noona	Pre-Tax Boook Income		15,382,486
Permanent Differences:			
Meal & Enterainment			19,920
Nondeductible Penalties			0
Medicare Subsidy			(156,133)
Lobbying Expenses	T-1-1 D D:#		393
	Total Permanent Differences		(135,820)
Financial Taxable Income			15,246,666
Temporary Differences:			
Uncollectible Accounts			133,740
Vacation Pay			(49,382)
Taxable Contributions (CIAC)]	(795,533)
Taxable Advances			(760)
Rate Case Expense			(8,450)
Depreciation & Amortization			(4,000,313)
Reg Asset - AFUDC Debt			6,325
Gains & Losses			0
Abandonment Losses			(863,038)
Cost of Removal			967,799
Amortization UPAA			0
Cost of Service Study			86,682
Incent Plan (Incen 3)			57,991
Incent Plan (Incen 5)			0
Regulatory Pension (Pension 2)			(454,742)
Regulatory Pension (Pension 3)			0
Accrued OPEB			190,197
AFUDC (AFUDC 1)			(1,259,425)
AFUDC Equity CWIP (AFUDC 2)			0
Amortization of Regulatory (AFUDC 3)			64,424
Deferred Maintenance (Maint 1)			124,376
Miscellaneous Deferred Debits (Misc 1	•		377,840
Miscellaneous Deferred Credits (Misc 3	3)	1	(265,726)
FAS 123	-1-		19,839
Deferred Customer Service Center Cost Deferred Financial Services Costs	sis		0
Deferred Financial Services Costs	Total Temporary Differences		(5,668,156)
Federal Taxable Income Before SIT			9,578,510
State Income Tax Deduction			(606,265)
Federal Taxable Income			8,972,245
Tax Rate			35%
	Federal Income Tax Payable		3,140,286
	Provision Adjustment		0
	Federal Income Tax Expense		3,140,286
	rederarmoome rax expense		3,140,286
A44450	20		

WATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER	
NO.		CUSTOMERS		AMOUNTS
(a)	(b)	(c)	(d)	(e)
(ω)		(0)	(4)	(0)
	Operating Revenues			
	John March			
460	Unmetered Water Revenue			
461	Metered Water Revenue:			
461.1	Sales to Residential Customers	106,030	106,961	31,049,256
461.2	Sales to Commercial Customers	8,583	8,746	14,672,074
461.3	Sales to Industrial Customers	21	22	1,466,196
461.4	Sales to Public Authorities			
461.5	Sales to Multiple Family Dwellings			
461.6	Sales through Bulk Loading Stations			26,577
	Total Metered Sales	114,634	115,729	47,214,103
100			1	
462	Fire Protection Revenue:	0.7		0.000.040
462.1	Public Fire Protection	37	39	2,333,248
462.2	Private Fire Protection	1,806	1,893	1,354,716
	Total Fire Protection Revenue	1,843	1,932	3,687,964
	Total The Protection Nevenue	1,043	1,932	3,007,904
464	Other Sales to Public Authorities	488	504	4,910,140
465	Sales to Irrigation Customers			.,,
466	Sales for Resale	13	12	1,435,277
467	Interdepartmental Sales			0
	·			
	Total Sale of Water	116,978	118,177	57,247,484
	Other Water Revenues:			
				_
470	Forfeited Discounts			0
471	Miscellaneous Service Revenues			1,340,815
472	Rents from Water Property			105,144
473	Interdepartmental Rents			4 070 700
474	Other Water Revenues			1,079,739
475	Provision for Rate Refunds			
	Total Other Water Revenues			2,525,698
	Total Other Water Revenues			2,020,080
	Total Water Operating Revenues			59,773,182

WATER UTILITY EXPENSE ACCOUNTS

					WATE	WATER EXPENSE ACCOUNT MATRIX	CCOUNT MAT	RIX		
ACCT		CURRENT	.1 SOURCE OF SUPPLY EXPENSES-	SOURCE OF SUPPLY EXPENSES-	.3 WATER TREATMENT EXPENSES	.4 WATER TREATMENT EXPENSES-	.5 TRANS. & DISTRIBU. EXPENSES-	.6 TRANS. & DISTRIBU. EXPENSES-	.7 CUSTOMER ACCOUNTS	.8 ADMINIS- TRATIVE & GENERAL
	ACCOUNT NAME (b)	YEAR (c)	OPERATION (d)	MAINTEN. (e)	OPERATION (f)	MAINTEN. (g)	OPERATION (h)	MAINTEN. (i)	EXPENSE (j)	EXPENSES (k)
Salaı	Salaries & Wages - Employe	6,520,773	0	152,927	1,551,489	83,991	1,951,967	724,454	811,321	1,244,624
Salar	Salaries & Wages - Officers, Directors & Maiority Stockholders	0							0	0
Empl	Employee Pensions & Benefits	2,582,068				0				2,582,068
Purc	Purchased Water	125,573	125,573							
Purc	Purchased Power	3,194,805	292,769		2,870,104		31,932			
Fuel	Fuel for Power Production	3,230	3,230							
Chel	Chemicals	1,749,122			1,749,122					
Mate	Materials and Supplies	795,358	2,294	255,136	25,663	104,781	88,754	234,246	99	84,416
S	Contractual Services - Eng	0					0	0		0
Son	Contractual Services - Acct	79,443								79,443
Col	Contractual Services - Legal	144,444			0					144,444
S	Contractual Services - Management Fees	0								0
Con	Contractual Services - Other	8,574,719	0		169,454		116,740	0	167,961	8,120,564
Ren	Rental of Bldg./Real Property	4,705					4,705			0
Ren	Rental of Equipment	30,199			0		2,154			28,045
Tran	Fransportation Expenses	560,772	0	98	0		10,013		0	550,661
Insu	nsurance - Vehicle	34,028								34,028
Insu	Insurance - General Liability	237,500								237,500
Insu	Insurance - Worker's Compei	136,714								136,714
Insu	Insurance - Other	115,933								115,933
Adve	Advertising Expense	29,388								29,388
Reg	Regulatory Commission Expense				7.7			771111111111111111111111111111111111111	30(1:10/3) 31(1:10/3) 32(1:10/3)	0
1	 Amortization of Rate Ca 	208,297								208,297
Reg	Regulatory Commission Expense	12,448								12,448
ı	Other	0								0
Bad	Bad Debt Expense	467,213							467,213	
Misc	Miscellaneous Expenses	3,428,011	33,677	0	427,567	277,160	190,148	222,656	1,068,733	1,208,070
Tota	Water Utility Expenses	29,034,743	457,543	408,161	6,793,399	465,932	2,396,413	1,181,356	2,515,296	14,816,643
	Total Water Utility Expenses	29,034,743	457,543	408,161	6,793,399	465,932	2,396,413		_	1,181,356

PUMPING AND PURCHASED WATER STATISTICS

	WATER	WATER	TOTAL WATER	WATER SOLD		
	PURCHASED	PUMPED	PUMPED AND	ТО		
	FOR RESALE		PURCHASED	CUSTOMERS		
	(Omit 000's)	(Omit 000's)	(Omit 000's)	(Omit 000's)		
(a)	(b)	(c)	(d)	(e)		
January	4,991	1,198,191	1,203,182	934,037		
February	5,175	1,102,892	1,108,067	985,458		
March	4,287	1,163,459	1,167,746	886,066		
April	4,076	1,159,692	1,163,768	927,587		
May	4,177	1,268,325	1,272,502	1,029,392		
June	4,638	1,403,201	1,407,839	1,125,305		
July	4,670	1,556,913	1,561,583	1,262,497		
August	4,904	1,651,065	1,655,969	1,412,262		
September	4,695	1,557,249	1,561,944	1,437,623		
October	2,260	1,373,638	1,375,898	1,326,241		
November	2,012	1,071,769	1,073,781	1,170,651		
December	2,235	1,089,970	1,092,205	917,348		
December	2,200	1,000,070	1,002,200	017,040		
Total for year	48,120	15,596,364	15,644,484	13,414,467		
Maximum gallons pumped by all n	nethods in any o	ne day (Omit 00	0's):	62,302		
Date	08/21/08					
· ·						
Minimum gallons pumped by all methods in any one day (Omit 000's): 28,848						
Date	12/31/08					
If water is purchased for resale, indicate the following:						
Vendor: Winchester Municipal Utilities, Gallatin County Water District						
			. Carroll County \	Water District		
Point of Delivery:	(4), Gallatin Cou					
If water is sold to other water utilities for redistribution, list names of such utilities below:						
ir water is sold to other water utiliti	es for redistribu	uon, iist names t	n such utilities be	iow.		
Entity Receiv	ing Water			Maximum Monthly		
(a)			(b)	(c)		
CITY OF MIDWAY			unlimited	unlimited		
CITY OF NORTH MIDDLE	ETOWN		90	2,790		
CITY OF NICHOLASVILL	E		650	20,150		
CITY OF VERSAILLES	unlimited	unlimited				
JESSAMINE SOUTH ELK	1,152					
HARRISON COUNTY WA		` '	150			
		· ·				
GEORGETOWN MUNICII EAST CLARK WATER	2.1					
EAST CLARK WATER			Z, 1	65.1		
			1	•		

SALES FOR RESALE (466)

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS - PART B AS OF DECEMBER 31, 2008

Provide the following information:

- 1. Number of public fire hydrants, by size
- 2. Number of private fire hydrants, by size
- 3. If produced, whether water supply is river, impounded streams, well springs, artificial lake, or collector well
- 4. If produced, whether supply is by gravity, pumping or a combination
- 5. Type, capacity, and elevation of reservoirs at overflow and ground level
- 6. Miles of Main by size and kind
- 7. Types of filters: gravity or pressure, number of units and total rated in capacity in gal/min
- 8. Type of disinfectant, number of units and capacity in pounds per 24 hours
- 9. Station Equipment. List each pump, giving type and capacity, HP of driving unit and character of driving unit (steam/electric/int. combustion) also whether pump is high/low duty
- 10. Quantity of fuel used: coal in lbs., gas in cu.ft., oil in gals., and elctric in KWH
- 11. Give description and total cost of any sizable additions or retirements to plant and servcice outside the normal system of growth for the period covered by this report
- 12. Capacity of clear well
- 13. Peak month, in gallons of water sold
- 14. Peak day, in gallons of water sold

PLEASE REFER TO PAGES 35 THROUGH 53.	

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEMS 1 THROUGH 4) AS OF DECEMBER 31, 2008

1) Number of public fire hydrants, by size

Fayette County	6,932
Scott County	190
Clark County	13
Bourbon County	30
Owen County	81
Woodford County	4
Total Public	7,250

2) Number of private fire hydrants, by size

Fayette County	820
Scott County	101
Georgetown	45
Bourbon County	-
Owen County	-
Woodford County	66
Total Private	972

3) If produced, whether water supply is river, impounded streams, well springs, artificial lake, or collector well

Kentucky-American Water Company's major source of supply is the Kentucky River, located twelve miles southeast of downtown Lexington. The company also utilizes Lake Ellerslie which impounds West Hickman Creek and Jacobson Reservoir which impounds East Hickman Creek.

4) If produced, whether supply is by gravity, pumping or a combination

Water from the Kentucky River is pumped up a 400 foot cliff through three water lines to the adjacent treatment facility (Kentucky River Station). Raw water from the Kentucky River can also be pumped to Jacobson Reservoir or directly to the Richmond Road Station. The impounded waters of Jacobson Reservoir are pumped to a treatment facility in Lexington (Richmond Road Station). Lake Ellerslie, located adjacent to the Richmond Road Station, is used only as a standby supply.

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 5) AS OF DECEMBER 31, 2008

5) Type, capacity, and elevation of reservoirs at overflow and ground level

Greater Fayette System

Tates Creek Tank - 500,000 Gallon Elevated Foundation Elevation Overflow Elevation	1,037.00 1,185.25
York Street Tank - 1,000,000 Gallon Ground S Foundation Elevation Overflow Elevation	Storage 965.50 1,000.25
Cox Street Tank - 1,000,000 Gallon Ground S Foundation Elevation Overflow Elevation	torage 967.00 1,001.73
Cox Street Tank - 1,000,000 Gallon Elevated Foundation Elevation Overflow Elevation	957.00 1,117.00
Mercer Road Tank - 2,000,000 Gallon Elevate Foundation Elevation Overflow Elevation	982.00 1,107.00
Parkers Mill Road Tank - 3,000,000 Gallon Gr Foundation Elevation Overflow Elevation	ound Storage 985.50 1,025.50
Hume Road Rank - 3,000,000 Gallon Ground Foundation Elevation Overflow Elevation	Storage 943.50 979.50
Hall Tank - 210,000 Gallon Standpipe Foundation Elevation Overflow Elevation	1,025.00 1,115.00
Muddy Ford Tank - 750,000 Gallon Elevated Foundation Elevation Overflow Elevation	992.00 1,082.00
Sadieville Tank - 380,000 Gallon Standpipe Foundation Elevation Overflow Elevation	920.00 993.00
Clays Mill Tank #1 - 3,000,000 Gallon Ground Foundation Elevation Overflow Elevation	Storage 985.50 1,022.50

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 5) AS OF DECEMBER 31, 2008

5) Type, capacity, and elevation of reservoirs at overflow and ground level (continued)

Clays Mill Tank #2 - 3,000,000 Gallon Ground Storage Foundation Elevation 985.50					
Overflow Elevation	1,022.50				
Briar Hill Tank - 750,000 Gallon Elevated Foundation Elevation	1,012.00				
Overflow Elevation	1,150.00				
Russell Cave Tank - 1,000,000 Gallon Ground	000.50				
Foundation Elevation Overflow Elevation	990.50 1,020.83				
Eastland Tank - 2,000,000 Gallon Elevated	•				
Foundation Elevation Overflow Elevation	1,034.67 1,170.00				
Northern Division System					
Long Ridge Tank - 100,000 Gallon Standpipe	005.00				
Foundation Elevation Overflow Elevation	965.00 1,043.60				
Glencoe Tank - 100,000 Gallon Standpipe Foundation Elevation	793.00				
Overflow Elevation	820.30				
Sparta Tank - 50,000 Gallon Standpipe	0.40.00				
Foundation Elevation Overflow Elevation	640.00 663.00				
Bromley Tank - 177,000 Gallon Standpipe					
Foundation Elevation Overflow Elevation	908.00 1,015.00				
Hesler Tank - 237,000 Gallon Standpipe	050.00				
Foundation Elevation Overflow Elevation	953.00 1,055.33				
Monterey Tank - 117,000 Gallon Standpipe	000.00				
Foundation Elevation Overflow Elevation	600.00 651.33				

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 5) AS OF DECEMBER 31, 2008

5) Type, capacity, and elevation of reservoirs at overflow and ground level (continued)

Wheatley Tank - 186,000 Gallon Standpipe Foundation Elevation Overflow Elevation	909.50 1,021.50
Elk Lake Tank - 100,000 Gallon Standpipe	
Foundation Elevation	910.00
Overflow Elevation	960.00
New Columbus Tank - 229,000 Gallon Stand	oipe
Foundation Elevation	980.00
Overflow Elevation	1,119.00
Perry Tank- 100,000 Gallon elevated tank	
Foundation Elevation	973.50
Overflow Elevation	1,097.30
Fairgrounds Tank- 400,000 Gallon elevated to	ank
Foundation Elevation	971.00
Overflow Elevation	1,099.50

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 6) AS OF DECEMBER 31, 2008

6) Miles of Main by size and kind

SIZE	KIND	CENTRAL DIVISION NORTHERN DIVISION FEET FEET FEET (MILES) (MILES) (MILES) (MILES)
36	RW LJ	256 0.048
36	. DI	368 0.070
30	DI	61,427 11.634
30	CONC	46,152 8,741
30	RW DI	46,649 8.835
30	R/W CONC	1,789 0.339
24	CONC	83,387
24	DI	15.793 250,479 47.439
20	DI	11,611
20	CONC	2.199 18,136 3.435
20	RW AC	12,116
20	CI	13,901
20	RW CI	2.633 1,481 0.000
20	R/W DI	0.280 0 0.000
20	R/W STEEL	520
14	PEP	0.098 3,450 0.653
16	DI	15,434 2.923
16	CONC	19,022
16	CI	3.603 54,283 10.281
16	AC	10.281 179,036 33.908
16	R/W CI	14,381
16	RW DI	2.724 527 0.100

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 6) AS OF DECEMBER 31, 2008

6) Miles of Main by size and kind (continued)

SIZE	KIND	CENTRAL DIVISION NORTHERN DIVISION LEASED SYSTEM FEET FEET FEET (MILES) (MILES)
12	CI	273,879 51.871
12	AC	287,392 54.430
12	DI	650,585 123,217
12	PVC	20,268 9,303 3.839 1.762
10	CI	1,286 0.244
10	AC	24,796 4.696
10	DI	0.000
8	Cl	480,476 90.999
8	AC	804,793 152.423
8	PVC	1,796,935 103,256 340.329 19.556
8	DI	885,536 167.715
6	CI	539,453 102.169
6	AC	959,758 132,000 181.772 25.000
6	PVC	360343.9 228984 68.247 43.368
6	DI	174,932 910 33.131 0.172
4	AC	235,343 164,460 44.573 31.148
4	CI	89,843 17.016
4	PVC	38,164 253,799 7.228 48.068
4	GAL	1,213 0.230
4	DI	58,239 520 11.030 0.098
4	STEEL	60 0.011
3	AC	39,900 27,000 7,557 5.114

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 6) AS OF DECEMBER 31, 2008

6) Miles of Main by size and kind (continued)

SIZE	KIND	THE REPORT OF THE PROPERTY OF	ET	SED SYSTEM FEET (MILES)
3	PVC	195,492 37.025	178,035 33.719	. Vallation and White for
3	GAL	767 0.145		
3	CI	0 0 0.000		
3	STEEL	45 0.009		
2.5	PVC	43,160 8,174		
2.2	CI	77,194 47,439	Down the product and the stables	
2	CI	74,330 14.078		
2	PVC	74,923 3,435	46,880 8.879	
2	GAL	14,828 2,808	15,840 3.000	
2	VARIOUS	599 0.113		
1.2	CI	2,086 0.395		
1	PVC	11 0.002		
	SUB TOTAL	9,041,037	1,160,987	
		1712.318	219.884	0.000
٦	TOTAL COMBIN	IED (CENTRAL, NORTHERN,LEASED)		1 0,202,024 1932.201

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 7 - 8) AS OF DECEMBER 31, 2008

Types of filters: gravity or pressure, number of units and total rated in capacity in gal/min 7)

Kentucky River Station

Type:

Gravity

Units:

10

Capacity Per Unit Per Minute:

0.00278 MG/min

Total Capacity Per Minute:

0.02778 MG/min

DOW Temporary High Rate:

0.0313 MG/min

(on peak)

Richmond Road Station

Type:

Gravity

Units:

16

Capacity Per Unit Per Minute:

0.00109 MG/min

Total Capacity Per Minute:

0.01736 MG/min

Type of disinfectant, number of units and capacity in pounds per 24 hours 8)

Kentucky River Station

Type:

Wallace & Tiernan Model V-2020

Units:

4

Capacity:

3,000 pounds per day

Total Capacity:

12,000 pounds per day

Richmond Road Station

Type:

Wallace & Tiernan Model V-2020

Units:

Capacity:

2 @ 3,000 pounds per day & 3 @ 1000 pounds per day

Total Capacity:

9,000 pounds per day

Northern

Long Ridge

Wallace & Tiernan

Units

Capacity

10 pounds per day

Hwy. 22 & 127

Wallace & Tiernan

Units

Capacity

10 pounds per day

9) Station Equipment. List each pump, giving type and capacity, HP of driving unit and character of driving unit (steam/electric/int. combustion) also whether pump is high/low duty

KENTUCKY RIVER STATION - CONDENSED SYSTEM DATA

A. PLANT CAPACITY -

40,000,000 gallons

DOW TEMPORARY HIGH RATE -

45,000,000 gallons (on peak)

B. SOURCE OF SUPPLY -

Kentucky River

C. INTAKE (Low Service) -

Kentucky River

Pump No. 1:

Floway Vertical Turbine Pump

10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-1-T2 Purchased in 2007 under Work Order No. 50100898

1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840384

In Service April 2008

Pump No. 2:

Floway Vertical Turbine Pump 10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-2-T1 Purchased in 2007 under Work Order No. 50100898 1250 H.P. General Electric Induction Motor

Model No. 8436468601 and Serial No. 840380

In Service April 2008

Pump No. 3:

Floway Vertical Turbine Pump 10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-3-T1 Purchased in 2007 under Work Order No. 50100898

1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840383

In Service April 2008

C. INTAKE (Low Service) - (Continued)

Pump No. 4: Floway Vertical Turbine Pump

10000 GPM (14.40 MGD)

410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-4-T1 Purchased in 2007 under Work Order No. 50100898

1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840382

In Service April 2008

Pump No. 5: Floway Vertical Turbine Pump

10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-5-T1

Purchased in 2007 under Work Order No. 50100898

1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840381

In Service April 2008

Pump No. 6: Floway Vertical Turbine Pump

10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-6-T1

Purchased in 2007 under Work Order No. 50100898

1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840385

In service April 2008

D. RAW WATER TRANSFER STATION

Pump No. 8: KSB Inc. Pump, Centrifugal Split Case

Type RDL 400-540B

12600 GPM (18.144 MGD), 270 TDH at 1785 RPM

(Serial No.) OP#668386

Purchased in 2007 under Task Order #50100899

1000 H.P. General Electric Induction Motor Model 5KAF83091174501

Type KAF, Frame 8309S Serial No. CAH283005020

Purchased in 2007 under Task Order #50100899

In Service April 2008

D. RAW WATER TRANSFER STATION - (Continued)

Pump No. 9:

KSB Inc. Pump, Centrifugal Split Case

Type RDL 400-540B

12600 GPM (18.144 MGD), 270 TDH at 1785 RPM

(Serial No.) OP#668385

Purchased in 2007 under Task Order #50100899 1000 H.P. General Electric Induction Motor

Model 5KAF83091174501 Type KAF, Frame 8309S Serial No. CAH283005021

Purchased in 2007 under Task Order #50100899

In Service April 2008

Tri-Village Pressure Pump

Pump 1 - 127 N. PACO LC

3070 225 GPM 130 TDH

Electric High Efficiency

Pump 2 - 127 & 22

PACO 3070-7 806 GPM 145 TDH Electric High Efficiency

E. RAW WATER CONTROL VAULT

The 36-inch raw water line enters the control vault which contains a Pratt Rubber Seated Butterfly, electric operated, size 30-inch serial No. 8-1067-86, year 1991, PSIG MAX,150. This valve is controlled from the computer located in the control room.

Purchased in 1980 under Work Order No. A-4810

F. CHEMICAL RAPID MIX BASINS

There are two mix tanks. One high energy mix tank equipped with lightning mixer with 50 h.p., U.S. motor drive adjustable speed.

One low energy mix tank equipped with 15 h.p., U.S. motor drive, adjustable speed. Chlorine, coagulant aid, polyaluminum chloride, carbon ferric chloride, caustic soda, polymer and lime slurry are added to raw water. After mixing, water leaves tanks via

Purchased in 1980 under Work Order No. A-4810

G. ALDRICH UNITS

Ten Aldrich Units (hydrotreators) equipped with automatic sludge removal and mixed media filters and equipped with Dorr-Oliver variable frequency drives. Each unit 69' 8-inches in diameter and 17' 9-inches high.

- 1, 2, 3, 4 Purchased in 1958 under Work Order No. A-521
- 5, 6 Purchased in 1966 under Work Order No. A-1919

G. ALDRICH UNITS - (Continued)

- 7,8 Purchased in 1970 under Work Order No. A-2535
- 9, 10 Purchased in 1980 under Work Order No. A-4808

H. FILTERS (outside portion of Aldrich Units)

Total of ten filters. 4 MGD rating. 720 square feet of filter area per unit. 40 MGD total.

All filters are equipped with surface wash capability; chlorine and filter aid can be applied to the settled water prior to filtration.

Two wash water pumps, Worthington 10 HH-110-3 (1.44 MGD), US motor, 25 h.p., 440 volts. Purchased in 1958 under Work Order No. A-665. Pumps to two ground storage tanks with 0.53 MG of capacity.

I. CLEARWELLS

Ammonia, zinc orthophosphate, caustic soda and hydrofluorosilicic acid are applied to the filtered water just prior to the clearwells.

One concrete clearwell located under control building. (0.485 MG capacity).

Purchased in 1958 under Work Order No. A-746

One concrete clearwell located under control building. (.490 MG) and is connected to first clearwell by (2) 36-inch sluice gates and (1) 48-inch sluice gate.

Purchased in 1970 under Work Order No. A-2537

One above ground steel clearwell 110' in diameter by 30' high holding 2.0 MG is connected to No. 1 and No. 2 well by 24-inch pipeline.

Purchased in 1982 under Work Order No. A-4806

J. CLEARWELL TRANSFER PUMP

Pump used to fill No. 3 clearwell, Allis Chalmers vertical pump model 500, 3500 GPM (5 MGD) vs. 25' TDH, GE motor, 40 h.p., 460 volts.

K. HIGH SERVICE PUMPS

 H.S. Pump No. 10, Peerless discharge, flung bowls, 3 stage, 5560 GPM (8.0 MGD) vs. 380' TDH, Siemaen electric motor, 700 h.p., 4160 volts.

Purchased in 1988 under Work Order No. A-6425

- H.S. Pump No. 11, Patterson vertical turbine, PVT, Size/Type-19 RMC, 5556 G.P.M. (8 MGD), 380' TDH, U.S. Electric Motor, 700 H.P., 4160-volt, 1780 R.P.M. (Purchased in 1998 under BP 98-03, W.O. No. A-8919)
- H.S. Pump No. 12, DeLaval Pump, 2 stage, 5600 GPM (8.5 MGD) vs. 380' TDH, Ideal motor, 700 h.p., 4160 volts. (Purchased in 1966 under Work Order No. A-1872).
- 4) H.S. Pump No. 13, DeLaval P16/14D, 7000 GPM (10 MGD), vs. 380' TDH, Continental Electric motor, 800 h.p., 4160 volts. (Purchased in 1966 under Work Order No. A-1967).
- H.S. Pump No. 14 Peerless vertical turbine, 24 MA/H X B, 7000 GPM (10 MGD) vs. 380' TDH, Continental motor, 800 h.p., 4160 volts. (Purchased in 1970 under Work Order No. A-2536).
- 6) H.S. Pump No. 15 Allis Chalmers vertical turbine, H20 x 16, VTMC-7, 7000 GPM (10 MGD) vs. 380' TDH, Continental electric motor, 900 h.p., 4160 volts.

Purchased in 1981 under Work Order No. A-4812.

L. STANDBY EQUIPMENT

H.S. Pump No. 15 - Allis Chalmers vertical turbine VTMC-7, 7000 GPD (10 MGD) vs. 380' TDH, diesel driven by Detroit Diesel V-16, through a right angle drive, 765 h.p. (Purchased in 1981 under Work Order No. A-4804).

Emergency Generator No. 1 - Detroit Diesel, 4 Cyl., 90 k.w., 480 volts. (Purchased in 1981 under Work Order No. A-4805).

Emergency Generator No. 2 - Detroit Diesel, 4 Cyl, 75 k.w., 480 volts.(Purchased in 1981 under Work Order No. A-4811).

M. IN PLANT MONITORING EQUIPMENT

Level	- Kentucky River
Chemtrac Streaming Current Monitor	- Treated Water
Hach	- Raw Water
Prominent and Wallace and Tiernan	- Treated Water
Hach	- Entrance to Clearwell
Leeds and Northrum	- Distributed water
Loss of Head	- Filters
Rate of Flow	- Filters
Level	- Filters
Turbidimeters (12) Hach	- Filtered water (each filter)
	- Raw Water
	- Distributed water
Particle Counts (12) IBR	- Entrance to Clearwell
	 Filtered water (each filter)
	- Distributed water
Chlorine Residual Analyzers - Hach	- Entrance to Clearwell
	- Distributed water
Prominent and Wallace and Tiernan	- Treated Water
Phosphate Analyzer	- Distributed water
Fluoride Analyzer	- Distributed water
Monochloramine Analyzer	- Distributed water
SCADA (entire plant operations)	- Intake Pumps
	- Raw water flow control
	- Transfer pumps
	- Supernatant pit pumps
	 Filter backwash water handling system
	- Filter operations
	- Dechlorination system
	 Distributed water vaults
	- Chemical feed systems
	- Filter operations
	- Clearwell levels

 Station Equipment. List each pump, giving type and capacity, HP of driving unit and character of driving unit (steam/electric/int. combustion) also whether pump is high/low duty

RICHMOND ROAD STATION - CONDENSED SYSTEM DATA

A. PLANT CAPACITY - 25,000,000 gallons

DOW TEMPORARY HIGH RATE -

30,000,000 gallons (on peak)

B. SOURCE OF SUPPLY - Kentucky River

Jacobson Reservoir - 618 MG Lake Ellerslie Reservoir - 88.7 MG

C. INTAKE (Low Service)

- Kentucky River See Plant Statistics (Item 9.C Intake <LOW SERVICE> -Kentucky River Station)
- 2) Jacobson Reservoir
 - a. L.S. Pump Unit No. 1, DeLaval A-1018L, 2800 GPM (4* MGD) vs. 110' TDH, (Pump purchased in 1966 under Work Order No. A-2050), TECO premium efficiency motor, 100 h.p., 460 volts. Motor purchased 7/7/95 work order No. A-8185 to replace original.
 - b. L.S. Pump Unit No. 2, DeLaval A-1018L, 2800 GPM (4* MGD), vs. 110 'TDH, Westinghouse motor, 100 h.p., 440 volts. (Purchased in 1966 under Work Order No. A-2050).
 - c. L.S. Pump Unit No. 3, Allis Chalmers Model, 205-848-503, 8350 GPM (12* MGD) vs. 180' TH, Ideal motor, 400 h.p., 2300 volts. (Purchased in 1956 under Work Order No. A-472).
 - * Low service pumps Nos. 1,2 and 3 have name plate ratings of 4, 4 and 12 MGD respectively. Historical performance since the installation of a 30-inch line on the outlet side of the pumps and a reduction in head pressure has been 6, 6 and 16 MGD respectively.
- d. Aeration System

One Compare, Ref 100012122/0027, Type L37-9A, rotary screw air compressors to supply the aeration system for Jacobson Reservoir. The aerator lines consist of two runs of tubing, 3,600 feet each, complete with buoyancy hose.

- Lake Ellerslie Reservoir
- a. L.S. Pump Unit No. 5, DeLaval 250544, 2800 GPM (4MGD) vs. 50' TH, (Purchased in 1948 under work order No. E-152), GE motor, 40 h.p., 440 volts, Frame 332, Type KT, Model Cin 8370 (9186), RPM-1145, (motor made 1921 as per SN.3883178. Rebuilt or purchased
- b. L.S. Pump Unit No. 4, Ingersoll-Rand pump # 0738147, size 12 AFV, 4160 GPM (6 MGD) vs. 50' TH, RPM 870, GE motor Frame 544, Typer KT, Model 84E184G1, RPM 890, 60 h.p., 440 volts. (Installed 1938). Previous numbered as 13.

D. JACOBSON RESERVOIR INTAKE

The 24-inch line from the Jacobson Reservoir intake feeds a 16-inch, 20-inch, and a 24-inch main which, in turn, feeds to the suction side of the Jacobson Reservoir L.S. pumps, 1, 2, and 3. Also connected into the 24-inch line is a 30-inch raw water line

The Lake Ellerslie Reservoir intake has two (2) 24-inch lines leaving the intake to feed the suction of L.S. pumps No. 4 and 5. From the discharge side two (2) lines go to the chemical feed vault, a 12-inch and 20-inch. Potassium permanganate is added t

E. INFLUENT RAW WATER VAULT

The 30-inch, 20-inch and 16-inch raw water mains from Jacobson Reservoir flow into two (2) raw water control vaults inside the plant property.

Pre chlorine and pre caustic are fed at each raw water control vault. The remaining treatment chemicals are added at the influent of each sedimentation basin.

F. RAPID MIX FLOCCULATORS AND SEDIMENTATION BASINS

There are four (4) - 0.75 MG concrete settling basins with one rapid mix for each pair of basins (North and South) at the point of chemical application. Eight (8) flocculators are in eight chambers that begin directly after the rapid mix unit of each bas

G. FILTERS

A total of 16 filters rated at 1.56 MGD each, 20' x 17' or 340 sq. ft. each, with Leopold bottoms and air wash backwash. The media consists of 24 inches of granular activated carbon and six inches of sand. Filter aid can be applied to each filter when needed

One wash pump, Allis Chalmers, Ser# 1-5203-72199-1-1, Size 6x5, Type N, Model C-3, Imp. dia. 10 - 7/8", 1000 GPM (1.44 MGD) vs. 90' TH, GE motor, 20 h.p., 440 volts which pumps to a steel 50,000 gallon wash water tank, 24' in diameter by 14' 10 - ½ inch. The fileter water gravity drips into a .06 MG clearwell under the Filter Building and is transferred to another .4MG clearwell in front of the Pump Station.

H. HIGH SERVICE PUMPS

- 1) H.S. Pump No. 8, Ingersoll RandSize 8ALV, Ser# 03553072, RPM, Imp. 8ALV3BX1, Dia. 16.375, 1775, 2780 GPM (4.0 MGD) vs. 240' TH, Continental motor, 200 h.p., 480 volts. (Purchased in 1955 under Work Order No. A-452). Motor replaced 6/10/88 under Work Order No. A-? Wa a 2400 Volt motor. Pump was previously numbered as #18.
- H.S. Pump No. 7, DeLaval Ser# 259260 Type P16/14D, RPM 1200, 6950 GPM (10.008 MGD) vs. 240' TH, Continental motor, 500 h.p., 480 volts. (Purchased in 1955 under Work Order No. A-452 BP 43-54). Motor replaced 6/10/88 under Work Order No. A-6218 was a 2400 Volt Meter.
- 3) H.S. Pump No. 6, DeLaval Ser#257314, Type L12/10 1750 RPM, 4520 GPM (6.5 MGD) vs. 190' TH, Continental motor, 250 h.p., 480 volts. (Purchased in 1953 under Work Order No. A-252). Motor replaced 7/11/88 under Work Order No. A-6424 was a 2400 Volt motor. Pump was previously numbered as #16

I. HIGH SERVICE PUMPS WITH STANDBY DIESEL EQUIPMENT

- H.S. diesel driven pump No. 9, Patterson Pump Ser# 91PT 15783A10, 4862 GPM (7.0 MGD) VS 235 TH, Cummins diesel Model NTA855P, 372 HP @ 1800 RPM. Engine # 11634478 / SO# 60752 (Purchased in 1993 under Work Order No. A-7322).
- 2) H.S. diesel driven pump No. 11, Peerless Pump Model 8A16B, Ser# 308185, 2800 GPM, RPM 1800 (4.03 MGD) vs. 220' TH, (Purchased in 1965 under Work Order No. A-1784). 180 h.p. diesel driver GM Model 7064-3002 Unit # 6VA-26731 Max RPM No Load = 1940. Installled 8/21/65 W.O. # A-1784R. This unit was previously numbered ast #19 Pump Unit
- 3) H.S. diesel driven pump No. 10, DeLaval Ser# 230310, 3850 GPM (5.54 MGD) vs. 231' TH, RPM 1200, Installed 1940.

 GM diesel Model 24104,Unit # 24A-293, S.O.# 52399, 580 h.p., Installed 1955 BP60-55; W.O.# A-475. or electric driven by Continental motor, 250hp,480 volts. (Purchased in 7/25/88 Under Work Order No A-6424 under BP-84-10.) This replaced older Generator and 2400 V motor. This unit was previously numbered as #5

J. STANDBY EQUIPMENT

Emergency Generator No. 1 (High Service Pumps) - GM diesel Model 6151E, 440 volt, 115 KW, 144 KVA.

Emergency Generator No. 2 (Chemical Feed Systems) - Onan Mocel 250 ODFM17R/3028N, 250 KW, 312.5 KVA, 390 h.p. (Purchased in 6/10/88 under Work Order No. A-6218).

Emergency Generator No. 3 (Sludge Processing Systems) - Onan Model 500, ODFY-4xR/30285E, 500 KW, 625 KVA, 760 h.p. (purchased in 6/10/88 under Work Order No. A-6218).

J. IN-PLANT MONITORING EQUIPMENT

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KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 9b) AS OF DECEMBER 31, 2008 RICHMOND ROAD STATION - CONDENSED SYSTEM DATA

K. SYSTEM STORAGE

Twenty-six (26) storage tanks ranging in size from 100,000 gallons to 3,000,000 gallons with a total storage capacity of 24,460,000 gallons (does not include clearwell storage).

TANK	MG	YEAR
Greater Fayette System		
Tates Creek Road Elevated	0.50	1954
Cox Street Elevated	1.00	1955
Cox Street Ground	1.00	1948
York Street Ground	1.00	1948
Mercer Road Elevated	2.00	1964
Parkers Mill Road Ground	3.00	1968
Sadieville Standpipe	0.38	1975
Hall Standpipe	0.21	1965
Muddy Ford Standpipe	0.75	1988
Hume Road Ground	3.00	1987
Briar Hill Tank	0.75	1999
Clays Mill Tank 1	3.00	1996
Clays Mill Tank 2	3.00	2004
Eastland Tank	2.00	2005
Russell Cave Tnk	1.00	2005
Owen County System		
Long Ridge	0.10	1965
Brombley	0.18	1993
Sparta	0.05	1965
Glencoe	0.10	1965
New Wheatley	0.17	1999
Hesler	0.23	1995
Monterey	0.12	1995
Elk Lake	0.10	1965
New Columbus	0.23	2002
Perry Street	0.10	1959
Fairground	0.50	1989
TOTAL TANK STORAGE	24.46	
CLEARWELLS		
Clearwells - KY River Station	1.00	
Clearwells - Richmond Road Station	1.00	
Clearwells - Storage Tank KRS	2.00	
TOTAL TANK/CLEARWELL STORAGE	28.46	

PLANT STATISTICS (ITEM 10 - 14) AS OF DECEMBER 31, 2008

10)	Quantity	of fuel used:	coal in lbs.	, gas in cu.ft.,	oil in gals.	, and elctric in KWH
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Coal:

Gas:

Oil:

Electricity:

55,086,594 kWh

11) Give description and total cost of any sizable additions or retirements to plant and servcice outside the normal system of growth for the period covered by this report

Kentucky River Station: 6 six-stage pumps replaced

Richmond Road residuals improvement;

Richmond Road instrumentation power monitoring equipment;

Owentown Scada Equipment

12) Capacity of clear well

Kentucky River Station

Clearwell No. 1 - Concrete structure under control building	485,000	Gallons
Clearwell No. 2 - Concrete structure under and adjacent to building	490,000	Gallons
Clearwell No. 3 - Steel above ground reservoir	2,000,000	Gallons

Richmond Road Station

Clearwell No. 1 - Concrete structure underneath filters	600,000	Gallons
Clearwell No. 2 - Concrete structure adjacent to pumping station	450,000	Gallons

13) Peak month, in gallons of water sold

August 2008 was peak month for System Delivery = 1,651,065,000 gallons

14) Peak day, in gallons of water sold

August 21, 2008 was the peak day of water sold with sales of 62.30 MG.

OATH

Commonwealth c	Kentucky	_)		
County of	Fayette	_)		
	(Inse	Michael A. Mill ort here the name of th		makes oath and says
that he is	(Inc.	Assistant Ta		of
	Kentucky /	American Water	Company	nt)
and to control the books have, durin faith in accordant Commission of K examined the sai contained in the s accurately taken therewith; that he report are true; ar	e manner in which the period conce with the acconcentucky, effective different report and to the said report have, from the said that the said that the said that the said that the said the said that the said that the said that the said that the said the said the said that the said the said that the said the	ch such books a vered by the fore counting and other during the set the best of his less far as they repooks of accountill other statement is a correct the such that the best of accountill other statement is a correct to the such that the such that the statement is a correct that the such that t	re kept; that egoing report orders of aid period; the knowledge at elate to matter and are ints of fact comp	he knows that such t, been kept in good f the Public Service hat he has carefully and belief the entries ers of account, been in exact accordance contained in the said lete statement of the period of time from
January 1	, 20 08	, to and includi	ng Dece	ember 31 , 20 08
		Mu	(Signature of c	Mill_ official)
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State and County	above named, th	is 31st	day of)	<u>Narch</u> , 20 09
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My commission e	xpires <u> </u>	Muary 10.	2015 Judy officer authorized	d to administer oaths)

WATER

CLASS A & B WATER COMPANIES

ANNUAL REPORT

OF

KENTUCKY-AMERICAN WATER

2300 Richmond Road, Lexington, Kentucky 40502

TO THE

PUBLIC SERVICE COMMISSION

OF THE

COMMONWEALTH OF KENTUCKY

211 SOWER BLVD. P. O. BOX 615 FRANKFORT, KENTUCKY 40602

FOR THE YEAR ENDED DECEMBER 31, 2009

Checklist for the Annual Report For A and B Water Companies To Be Completed and Returned with the Annual Report

Page No.	Account No.		Page No.		Yes	9	If no, explain why
4-6	The identification	The identification pages have been	n completed	D	×	<u> </u>	
7	101-106	agrees with	14	Total 101-106		×	3,639,633 is Sewer Utility
7	108-110	agrees with	16	Total 301-348 Cols c & h		۱÷	(1,649,654) is Sewer Utility
7	114-115	agrees with	17	Net Balance 114-115	×		
7:	123	agrees with	18	Total 123	N/A	<u> </u>	
7	124	agrees with	18	Total 124	NA		
7	125	agrees with	18	Total 125	AN		
7	126-127	agrees with	18	Total 126-127	¥.		
7	141-144	agrees with	19	Net Balance 141-145	×		
7	151-153	agrees with	20	Total 151-153	×		
7	163-165	agrees with	20	Total 162	×	_	
80	181	agrees with	21	Total 181	×		
∞	182	agrees with	21	Total 182	AN	_	
œ	186	agrees with	50	Total 186	×	 	
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O	224	agrees with	23	Total 224 col d	NA	<u> </u>	
6	232	agrees with	25	Total 232 col f	×	<u> </u>	
6	233	agrees with	25	Total 233	×		
တ	234	agrees with	25	Total 234 col f	×		
တ	236	agrees with	26	Beginning & ending balance 236	×	ļ	
ර.	237	agrees with	27	Total 237 cols b & e	×		
တ	242	agrees with	27a	Total 242	×	enia inin	
10	251	agrees with	21	Total 251	NA		
10	252	agrees with	22	Total 252	×	<u> </u>	
10	271	agrees with	28	Beginning & ending balance 271	×		
10	272	agrees with	28	Accumulated amortization 271	×		
11	400	agrees with	30	Total water operating revenue col e	×	ļ	
1	401	agrees with	સ્	Total col c	×		
7.7	007		/m 7		1 1	ł	

Checklist for the Annual Report For A and B Water Companies To Be Completed and Returned with the Annual Report

If no, explain why				acct 101 plus acct 106														
Yes No	×	×	×	×	×	N/A	×	N/A		×			×	×	×	×	×	X
Page No. Account No. Page No.	12 427 agrees with 27 Total 237 col c	12 Net Income agrees with 13 Balance trans. From inc. 435 col c	14 101 agrees with 15 Total 301-348 col f	14 The analysis of accumulated depreciation and amort. by primary acct. has been completed	20 186.1 agrees with 28 Total 186.1 col c	23 Schedule of long-term debt has been completed	24 Schedule of bond maturities has been completed	25 If the long-term debt consists of notes payable rather than bonds, then the notes payable	schedule has been substituted for the schedule of bond maturities.	15-15a The analysis of water utility plant accounts cols c through k has been completed	26 Taxes collected (example: school tax, sales tax, franchise tax) have been excluded from	operating revenue	30 The analysis of water operating revenue cols c, d, and e has been completed	31 The analysis of water utility expense accounts cols c through k has been completed	32 Schedule of pumping and purchased water statistics has been completed	30 466 agrees with 33 Account 466	32 colid agrees with 33 Line 4 total produces and purchased	Oath page has been completed

CLASS "A & B"

WATER COMPANIES

ANNUAL REPORT

OF

KENTUCKY- AMERICAN WATER COMPANY

Exact Legal Name of Respondent

FOR THE

YEAR ENDED DECEMBER 31, 2009

NOTICE

- 1. Prepare this report in conformity with the 1984 National Association of Utility Regulatory Commissioners Uniform System of Accounts for Water Utilities as adopted by this Commission for Class A & B water companies.
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the work "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable" or "NA". Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. Complete this report by means which result in a permanent record, such as by typewriter. Money items (except averages) throughout the report should be shown in units of dollars adjusted to accord with footings.
- 7. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 8. The report should be filled out in duplicate and one copy returned by March 31 of the year following the date of the report. The report should be returned to:

Public Service Commission 211 Sower Blvd. P. O. Box 615 Frankfort, Kentucky 40602

PUBLIC SERVICE COMMISSION OF KENTUCKY PRINCIPAL PAYMENT AND INTEREST INFORMATION FOR THE YEAR ENDING DECEMBER 31, 2009

1.	Amount of Principal Pa	yment during calendar ye	ear \$3,100,000								
2.	Is Principal current?	YES	NO								
3.	Is Interest current?	YES x	NO								
4.	Has all long-term debt l	peen approved by the Pu	blic Service Commission?								
	YES x	NO	PSC Case No.								
	SERVICES PERFORMED BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT										
	INDEPER	NDENT CERTIFIED PUB	LIC ACCOUNTANT								
			Certified Public Accountant?								
		tatements examined by a									
	Are the financial st	tatements examined by a	Certified Public Accountant?								
	Are the financial st	tatements examined by a x If YES, which service is p	Certified Public Accountant?								
	Are the financial st	tatements examined by a x If YES, which service is p	Certified Public Accountant? NO performed?								

Please enclose a copy of the accountant's report with annual report.

Additional Requested Information

Utility Name

Kentucky-American Water

Utiltiy's Web Address

www.kawc.com

Contact Person

Michael Miller

Contact Person's E-Mail Address mike.miller@amwater.com

Contact Person's Address

1600 Pennsylvania Avenue

Charleston, West Virginia 25302

Contact Person's Phone

304-340-2009

Please Complete the above Information, if it is available

If there are multiple staff who may be contacts please include their names and e-mail addresses also.

Additional Information Required By Commission Orders

Provide any special information required by prior Commission orders, as well as any narra explanations necessary to fully explain the data. Examples of the types of special informat that may be required by Commission orders include surcharge amounts collected, refunds issued, and unusal debt repayments.

issued, and	i unusai del	ot repayments.
Case#	Date of Order	Items/Explanations
2006-0019	April 2007	Ordering Paragraph #8 from the Order requires that Kentucky American Water shall include with its annual report to the a report in table format that shows each water quality standard imponumber of water service interruptions, the number of customer complete customer inquiry response time for that year. The attached supple #2 are in response to this required Order instruction.
2006-0019	April 2007	Ordering Paragraph #9 from the Order requires that Kentucky Amer shall report with its annual report to the Commission its actual experfor economic development activities and civic and charitable activitie past calendar year. The expenditures for economic development actual charitable activities for Kentucky American Water for 2009 were
2006-0019	April 2007	Condition #21 from the Order requires that Kentucky American will fits annual report to the Commission a report of its dividend payment fund transfers to AWWC. This report will list the date of each divide or other fund transfers made to AWWC during the calendar year, the each payment, and the amount of net income available at the time of payment. Supplement #3 is in response to this required Order instruction.
2006-0019	April 2007	Condition #24 from the Order requires beginning for the calendar yethe next five years thereafter, Kentucky American will include in its a to the Commission in table format a report that shows each water quathe number of water service interruptions, the average employee resto water service interruptions, the number of customer complaints, a inquiry response time for that calendar year. The attached supplem are provided as response to Ordering Paragraph #8.
2007-00134	April 2008	Ordering Paragraph #9 from the Order dated April 25, 2008 re Kentucky American Water shall submit a written report to the Comfirst day of each month on the status of the development and imple water conservation, leak-mitigation and demand side managemen effects that the implementation of such plan has had on water us reports have been submitted as required by the Commiss
2007-00134	April 2008	Ordering Paragraph #12 from the Order requires that Kentucky Am shall submit a written report to the Commission on the first day of ea quarter on the status of the approved project including its construction

comparison of actual project costs versus budgeted costs, and a statementage of project completion. Those reports have been submit by the Commission

Attach additional sheets if more room is required

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e Commission osed by law, the iplaints, and iplements #1 and

rican inditure levels es for the ctivities in civic e \$362,856.

file with its and other and payment ie amount of of each ruction.

rear 2007 and for annual report juality standard, isponse time and the customer nents #1 and #2

equires that mission on the mentation of its it plan and the sage. Those sion.

ierican Water ach calendar on progress, a atement of the tted as required

Supplement 1

Case #2006-00197, paragraph 8

KAWC Operational Measures	2005	2006	2007	2008
1 Number of water service interruptions (boil water advisories):	141	27	12	13
2 Average # of customers impacted from water service interruptions:	24.68	54.5	82.5	163.45
3 Average length of time of water service interruption/loss of water (I in hours):	2.62	4.04	2.7	2.39
4 Number of Customer Complaints from PSC:	52	51	79	91
5 Average response time to answer phones (in seconds):	41	63	38	68
6 Number of customer calls:	171,248	217,251	170,434	208,731

Supplement 2

List of Drinking Water Contaminants & MCLs

National Primary Drinking Water Regulations

National Primary Drinking Water Regulations (NPDWRs or primary standards) are legally enforceable standards that apply to public water systems, updated from website 1/28/10

URL: http://www.epa.gov/safewater/mcl.html

Contaminant	MCLG1 (mg/L)2	MCL of TT1 (mo/L)2	Potential Health Effects from Ingestion of	Sources of Contaminant in Drinking Water
Microorganisms				
Cryptosporidium (pdf file)	zero	TT 3	Gastrointestinal illness (e.g., diarrhea, vomiting, cramps)	Human and animal fecal waste
Giardia lamblia	zero	11_3	Gastrointestinal illness (e.g., diarrhea, vomiting, cramps)	Human and animal fecal waste
Heterotrophic plate count	n/a	17 ³	HPC has no health effects; it is an analytic method used to measure the variety of bacteria that are common in water. The lower the concentration of bacteria in drinking water, the better maintained the water system is.	HPC measures a range of bacteria that are naturally present in the environment
Legionella	zero	TT3	Legionnaire's Disease, a type of pneumonia	Found naturally in water; multiplies in heating systems
Total Coliforms (including fecal coliform and E. Coli)	zero	5.0%4	Not a health threat in itself, it is used to indicate whether other potentially harmful bacteria may be present ⁵	Coliforms are naturally present in the environment; as well as feces; fecal coliforms and <i>E. coli</i> only come from human and animal fecal waste.
Turbidity	n/a	iÌt ³	Turbidity is a measure of the cloudiness of water. It is used to indicate water quality and filtration effectiveness (e.g., whether disease-causing organisms are present). Higher turbidity levels are often associated with higher levels of disease-causing microorganisms such as viruses, parasites and some bacteria. These organisms can cause symptoms such as nausea, cramps, diarrhea, and associated headaches.	Soil runoff
Viruses (enteric)	zero	TT ³	Gastrointestinal illness (e.g., diarrhea, vomiting, cramps)	Human and animal fecal waste

Disinfection Byproducts

Contaminant	MCLG ¹	- 11	Potential Health Effects from Ingestion of Water	Sources of Contaminant in Drinking Water
Bromate	zero	0.01	Increased risk of cancer	Byproduct of drinking water disinfection
Chlorite	8.0	3	Anemia; infants & young children: nervous system effects	Byproduct of drinking water disinfection
Haloacetic acids (HAA5)	n/a ⁶	0.06	Increased risk of cancer	Byproduct of drinking water disinfection
Total Trihalomethanes (TTHMs)	n/a ⁶	80.0	Liver, kidney or central nervous system problems; increased risk of cancer	Byproduct of drinking water disinfection

DisInfectants	MRDL			
Conteminant	G ¹	MRDL ¹ (mg/L) ²	Water	Sources of Contaminant in Drinking Water
Chloramines (as Cl₂)			Eye/nose irritation; stomach discomfort, anemia	Water additive used to control microbes
Chlorine (as Cl ₂)	MRDLG =4 ¹	MRDL= 4.0 ¹	Eye/nose irritation; stomach discomfort	Water additive used to control microbes
Chlorine dioxide (as CIO ₂)	MRDLG =0.8 ¹	MRDL= 0.8 ¹	Anemia; infants & young children: nervous system effects	Water additive used to control microbes

Inorganic Chemicals

	MCLG1	MCL or	Potential Health Effects from Ingestion of	Sources of Contaminant
Contaminant	(ma/L) ²	TT ¹ (ma/L) ²	Water	in Drinking Water
Antimony	0.006	0,006	Increase in blood cholesterol; decrease in blood sugar	Discharge from petroleum refineries; fire retardants; ceramics; electronics; solder
Arsenic	7	0.01 as of 01/23/0 6	Skin damage or problems with circulatory systems, and may have increased risk of getting cancer	Erosion of natural deposits; runoff from orchards, runoff from glass & electronicsproduction wastes
Asbestos	fibers	7 MFL	Increased risk of developing benign intestinal polyps	Decay of asbestos cement in water mains; erosion of natural deposits
(fiber >10 micrometers) Barium	per liter 2	2	Increase in blood pressure	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits
Beryllium	0.004	0.004	Intestinal lesions	Discharge from metal refineries and coal-burning factories; discharge from electrical, aerospace, and defense industries
Cadmium	0.005	0,005	Kidney damage	Corrosion of galvanized pipes; erosion of natural deposits; discharge from metal refineries; runoff from waste batteries and paints
Chromium (total)	0.1	0.1	Allergic dermatitis	Discharge from steel and pulp mills; erosion of natural deposits
Copper	1,3	TT ⁸ ; Action Level=1 .3	Short term exposure: Gastrointestinal distress	Corrosion of household plumbing systems; erosion of natural deposits
			Long term exposure: Liver or kidney damage	
Cýanide (as free cyánide)	0,2	0.2	People with Wilson's Disease should consult their personal doctor if the amount of copper in their water exceeds the action level Nerve damage or thyroid problems	Discharge from steel/metal
· .				factories; discharge from plastic and fertilizer factories
Fluoride	4	.4	Bone disease (pain and tenderness of the bones); Children may get mottled teeth	Water additive which promotes strong teeth; erosion of natural deposits; discharge from fertilizer and aluminum factories

Gontaminant	MCLG ¹ (mg/L) ²	MCL or TT ¹ (mg/L) ²	Water	Sources of Contaminant in Drinking Water
Lead	zero	TT ⁸ ; Action Level=0	Infants and children: Delays in physical or mental development; children could show slight deficits in attention span and learning abilities	Corrosion of household plumbing systems; erosion of natural deposits
Mercury (inorganic)	0.002	0.002	Adults: Kidney problems; high blood pressure Kidney damage	Erosion of natural deposits; discharge from refineries and factories; runoff from landfills and croplands
Nitrate (measured as Nitrogen)	10	10	Infants below the age of six months who drink water containing nitrate in excess of the MCL could become seriously ill and, if untreated, may die. Symptoms include shortness of breath and blue-baby syndrome.	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits
Nitrite (measured as Nitrogen)	. 1	1	Infants below the age of six months who drink water containing nitrite in excess of the MCL could become seriously ill and, if untreated, may die. Symptoms include shortness of breath and blue-baby syndrome.	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits
Selenium	0.05	0.05	Hair or fingernail loss; numbness in fingers or toes; circulatory problems	Discharge from petroleum refineries; erosion of natural deposits; discharge from mines
Thallium	0.0005	0.002	Hair loss; changes in blood; kidney, intestine, or liver problems	Leaching from ore- processing sites; discharge from electronics, glass, and drug factories

Organic Chemicals

Contaminant	MCLG ¹ (mg/L) ²	MCL or TT ¹ (mg/L) ²	Potential Health Effects from Ingestion of Water	Sources of Contaminant In Drinking Water
Acrylamide	zero	TT ⁹	Nervous system or blood problems; increased risk of cancer	Added to water during sewage/wastewater treatment
Alachlor	zero	0.002	Eye, liver, kidney or spleen problems; anemia; increased risk of cancer	Runoff from herbicide used on row crops
Atrazine	0.003	0.003	Cardiovascular system or reproductive problems	Runoff from herbicide used on row crops
Benzene	zero	0.005	Anemia; decrease in blood platelets; increased risk of cancer	Discharge from factories; leaching from gas storage tanks and landfills
Benzo(a)pyrene (PAHs)	zero	0.0002	Reproductive difficulties; increased risk of cancer	Leaching from linings of water storage tanks and distribution lines
Carbofuran	0.04	0.04	Problems with blood, nervous system, or reproductive system	Leaching of soil fumigant used on rice and alfalfa
Carbon	zero	0.005	Liver problems; increased risk of cancer	Discharge from chemical plants and other industrial
tetrachloride	عددت	0.000	Lives as assessed a system weekloned increased	activities Residue of banned
Chlordane	zero		Liver or nervous system problems; increased risk of cancer	termiticide
Chlorobenzene	0.1	0.1	Liver or kidney problems	Discharge from chemical and agricultural chemical factories
2,4-D	0.07	0.07	Kidney, liver, or adrenal gland problems	Runoff from herbicide used on row crops
Dalapon	0.2	0.2	Minor kidney changes	Runoff from herbicide used on rights of way
1,2-Dibromo-3-chloropropane (DBCP)	zero	0.0002	Reproductive difficulties; increased risk of cancer	Runoff/leaching from soil fumigant used on soybeans, cotton,
o-Dichlorobenzene	0.6	0.6	Liver, kidney, or circulatory system problems	pineapples, and orchards Discharge from industrial
p-Dichlorobenzene	0.075		Anemia; liver, kidney or spleen damage;	chemical factories Discharge from industrial
		0.005	changes in blood Increased risk of cancer	chemical factories Discharge from industrial
1,2-Dichloroethane	zero			chemical factories
1,1-Dichloroethylene	0.007	0.007	Liver problems	Discharge from industrial chemical factories
cis-1,2-Dichloroethylene	0.07	0.07	Liver problems	Discharge from industrial chemical factories
trans-1,2-Dichloroethylene	0.1	0.1	Liver problems	Discharge from industrial chemical factories
Dichloromethane	zero	0.005	Liver problems; increased risk of cancer	Discharge from drug and chemical factories
1,2-Dichloropropane	zero	0.005	Increased risk of cancer	Discharge from industrial chemical factories
Di(2-ethylhexyl) adipate	0.4	0.4	Weight loss, liver problems, or possible reproductive difficulties.	Discharge from chemical factories
Di(2-ethylhexyl) phthalate	zero	0.006	Reproductive difficulties; liver problems;	Discharge from rubber and
Dinoseb	0.007	0.007	increased risk of cancer Reproductive difficulties	chemical factories Runoff from herbicide used
				on soybeans and vegetables
Dioxin (2,3,7,8-TCDD)	zero	3E-08	Reproductive difficulties; increased risk of cancer	Emissions from waste incineration and other combustion; discharge
Diquat	0.02	0.02	Cataracts	from chemical factories Runoff from herbicide use
Endothall Endrin	0.1 0.002	0.1 0.002	Stomach and intestinal problems Liver problems	Runoff from herbicide use Residue of banned
	zero	TT ⁹	Increased cancer risk, and over a long period	insecticide Discharge from industrial
Epichlorohydrin	2010	14.	of time, stomach problems	chemical factories; an impurity of some water treatment chemicals

Contaminant	MCLG ¹ (mg/L) ²	MCL or TT ¹ (mg/L) ²	Potential Health Effects from Ingestion of Water	Sources of Contaminant in Drinking Water
Ethylbenzene	0.7	0.7	Liver or kidneys problems	Discharge from petroleum refineries
Ethylene dibromide	zero	5E-05	Problems with liver, stomach, reproductive system, or kidneys; increased risk of cancer	Discharge from petroleum refineries
Glyphosate Heptachlor	0.7 zero	0.7	Kidney problems; reproductive difficulties Liver damage; increased risk of cancer	Runoff from herbicide use Residue of banned
Heptachlor epoxide	zero		Liver damage; increased risk of cancer	termiticide Breakdown of heptachlor
Hexachlorobenzene	zero	0.0002	Liver or kidney problems; reproductive difficulties; increased risk of cancer	Discharge from metal refineries and agricultural chemical factories
Hexachlorocyclopentadiene	0.05	0.05	Kidney or stomach problems	Discharge from chemical factories
Lindane	0.0002	0.0002	Liver or kidney problems	Runoff/leaching from insecticide used on cattle, lumber, gardens
Methoxychlor	0.04	0.04	Reproductive difficulties	Runoff/leaching from insecticide used on fruits, vegetables, alfalfa, livestock
Oxamyl (Vydate)	0.2	0.2	Slight nervous system effects	Runoff/leaching from insecticide used on apples, potatoes, and tomatoes
Polychlorinated	zero	0,0005	Skin changes; thymus gland problems; immune deficiencies; reproductive or nervous system	Runoff from landfills; discharge of waste
biphenyls (PCBs) Pentachlorophenol	zero	0.001	difficulties; increased risk of cancer Liver or kidney problems; increased cancer risk	chemicals Discharge from wood
Picloram	0.5	0.5	Liver problems	preserving factories Herbicide runoff
Simazine	0.004	0.004	Problems with blood	Herbicide runoff
Styrene	0.1	0.1	Liver, kidney, or circulatory system problems	Discharge from rubber and plastic factories; leaching from landfills
Tetrachloroethylene	zero	0.005	Liver problems; increased risk of cancer	Discharge from factories and dry cleaners
Toluene	1	1	Nervous system, kidney, or liver problems	Discharge from petroleum factories
Toxaphene	zero	0.003	Kidney, liver, or thyroid problems; increased risk of cancer	Runoff/leaching from insecticide used on cotton and cattle
2,4,5-TP (Silvex)	0.05	0.05	Liver problems	Residue of banned herbicide
1,2,4-Trichlorobenzene	0.07	0.07	Changes in adrenal glands	Discharge from textile finishing factories
1,1,1-Trichloroethane	0.2	0.2	Liver, nervous system, or circulatory problems	Discharge from metal degreasing sites and other factories
1,1,2-Trichloroethane	0.003	0.005	Liver, kidney, or immune system problems	Discharge from industrial chemical factories
Trichloroethylene	zero	0.005	Liver problems; increased risk of cancer	Discharge from metal degreasing sites and other factories
Vinyl chloride	zero	0.002	Increased risk of cancer	Leaching from PVC pipes; discharge from plastic factories
Xylenes (total)	10	10	Nervous system damage	Discharge from petroleum factories; discharge from chemical factories

Radionuclides

Contaminant	MCLG ¹ (mg/L) ²	MGL or TT ¹ (mg/L) ²	Potential Health Effects from Ingestion of Water	Sources of Contaminant In Drinking Water
Alpha particles	none ⁷	15 picocuri es per Liter (pCi/L)	Increased risk of cancer	Erosion of natural deposits of certain minerals that are radioactive and may emit a form of radiation known as alpha radiation
Beta particles and photon emitters		4 millirem s per year	Increased risk of cancer	Decay of natural and man- made deposits of certain minerals that are radioactive and may emit forms of radiation known as photons and beta
Radium 226 and Radium 228 (combined)	none ⁷ zero	5 pCi/L	Increased risk of cancer	radiation Erosion of natural deposits
Ùraniùm	zero	30 ug/L as of 12/08/0 3	Increased risk of cancer, kidney toxicity	Erosion of natural deposits

National Secondary Drinking Water Regulations

URL: http://www.epa.gov/safewater/mcl.html

updated from website 1/25/10

National Secondary Drinking Water Regulations (NSDWRs or secondary standards) are non-enforceable guidelines regulating contaminants that may cause cosmetic effects (such as skin or tooth discoloration) or aesthetic effects (such as taste, odor, or color) in drinking water. EPA recommends secondary standards to water systems but does not require systems to comply. However, states may choose to adopt them as enforceable standards.

List of National Secondary Drinking Water Regulations

Contaminant	Secondary Standard
Aluminum	0.05 to 0.2 mg/L
Chloride	250 mg/L
Color	15 (color units)
Copper	1.0 mg/L
Corrosivity	noncorrosive
Fluoride	2.0 mg/L
Foaming Agents	0.5 mg/L
Iron	0,3 mg/L
Manganese	0.05 mg/L
Odor	3 threshold odor number
рН	6.5-8.5
Silver	0.10 mg/L
Sulfate	250 mg/L
Total Dissolved Solids	500 mg/L
Zinc	5 mg/L

KENTUCKY-AMERICAN WATER COMPANY REPORT OF DIVIDEND PAYMENTS TO AMERICAN WATER WORKS COMPANY, INC. AS REQUIRED BY CONDITION NO. 21 OF THE APRIL 16, 2007 ORDER IN CASE NO. 2006-00197

DATE OF PAYMENT	EARN	IINGS AVAILABLE	DIVII	DEND AMOUNT
3/31/2009	\$	2,282,205.00	\$	1,708,456.19
6/29/2009	\$	1,983,480.00	\$	1,489,021.45
See Explanation	\$	2,691,086.00	See Expla	nation
12/29/2009	\$	3,852,508.00	\$	2,899,673.35

Third quarter 2009 dividend declared September 28, 2009 in the amount of \$2,006,260.48 was not paid until Fel

MAJOR WATER PROJECTS

Instructions: Provide details about each major water project which is planned but has not yet been submitted for approval to the Public Service Commission. For the limited purpose of this report, a "major Project is defined as one which is not in the ordinary course of business, and which will increase your current utility plant by at leasty 20%.
Brief Project Description (improvement, replacement, building construction, expansion. If
expansion, provide the estimate number of new customers):
Not applicable
Projected Costs and Funding Sources/Amounts:
Approval Status: (Application for financial assistance filed, but not approved; or application approved, but have not advertised for construction bids)
approved, but have not advertised for constitution and)
Location: (community, area or nearby roads)

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]

<u>HISTORY</u>

1.	Exact name of utility making this report. (Use the words "The", "Company" or "Incorporated" only when a part of the corporate name.)							
	Kentucky American Water							
2.	Give the location including city, street and number, of the executive office.							
	2300 Richmond Road							
	Lexington, Kentucky 40502							
3.	Give the location, including street and number, and telephone number of the principal office in Kentucky.							
	Same as above							
4.	Name and address of principal officer within Kentucky. Nick O. Rowe 2300 Richmond Road, Lexington, KY. 40502 (606) 268 - 6320							
5.	Give name, title, address and telephone number of the officer to whom correspondence concerning this report should be addressed.							
	Michael A. Miller, Assistant Treasurer							
	1600 Pennsylvania Avenue Charleston,WV 25302 (304) 340-2009							
6.	Date of organization. February 27, 1882.							
7.	Under the laws of what Government, State or Territory organized? (If more than one, name all. Give reference to each statute and amendments thereof.)							
	Incorporated as Lexington Hydraulic & Manufacturing Company by Acts of General Assembly of the Commonwealth of Ky. Chap 22, Approved February 27, 1882.							

8.	If a consolidated or merger company, name all contingent and all merged companies. Give reference to charters or general laws governing each, and all amendments of same.
	The Articles of Incorporation of Levinsten Hudraulie and Manufacturing Company was
	The Articles of Incorporation of Lexington Hydraulic and Manufacturing Company were amended 10/20/1922 to change name to Lexington Water Company. By Agreement of
	Consolidation dated 9/15/1927, Lexington Water Company and Blue Grass State Water
	Company were consolidated into one corporation known as the Lexington Water Company.
	The Articles of Incorporation of the Lexington Water Company were amended 3/30/1973 to
	change name to Kentucky-American Water Company.
	Sharing Sharine to Frontackly American vvacer Company.
9.	Date and authority for each consolidation and each merger.
	October 20, 1922 - Name change by amendment of Articles of Incorporation
	September 15, 1927 - Agreement of Consolidation
	March 30, 1973 - Name change by amendment of Articles of Incorporation
10.	State whether respondent is a corporation, a joint stock association, a firm or partnership, or an individual.
	Corporation
	Corporation.
11.	If a reorganized company, give name of original corporation, refer to laws under which it was organized and the occasion for the reorganization.
	See No. 8, above
	
12.	Name all other operating departments.
	None
13.	Name of counties in which you furnish water service.
	Bourbon, Fayette, Harrison, Scott, Clark, Woodford, Gallatin, Grant, and Owen counties.
	In addition, the company sells water for resale to customers in Bourbon, Jessamine, Scott, and
	Woodford counties.
14.	Number of Full-time employees
	138
15.	Number of Part-time employees
	O

REPORT OF KENTUCKY-AMERICAN WATER COMPANY

For Year Ended December 31, 2008

Location where books and records are located:

2300 Richmond Rd. Lexington, KY 40502

Contacts:

	Contact		Salary Charged
Name	Title	Principal Business Address	Utility
Send correspondence			
to:		2300 Richmond Road	
Nick O. Rowe	President	Lexington, KY 40502-1308	ALLOCATED
Report prepared by:			
		131 Woodcrest Rd	
Tricia Russo	Manager	Cherry Hill, NJ 08003	ALLOCATED
Officers & Managers:		2300 Richmond Road	
Nick O. Rowe	President	Lexington, KY 40502-1308	ALLOCATED
		2300 Richmond Road	
Keith Cartier	VP Operations	Lexington, KY 40502-1308	ALLOCATED
	Assistant	131 Woodcrest Rd	
Donna Grosser	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Treasurer and	2300 Richmond Road	
Deborah Degillio	Comptroller	Lexington, KY 40502-1308	ALLOCATED
		1600 Pennsylvania Ave	
Michael A. Miller	Assistant Treasurer	Charleston, WV 25302	ALLOCATED
		1025 Laruel Oak Road	
Mark Chierici	Assistant Treasurer	Voorhees, NJ 08043	ALLOCATED
-		1025 Laruel Oak Road	
John Romeo	Assistant Secretary	Voorhees, NJ 08043	ALLOCATED
	Assistant	2300 Richmond Road	
Rachel S. Cole	Comptroller, Assistant Secretar	Lexington, KY 40502-1308	ALLOCATED
	Assistant	131 Woodcrest Rd	
Sue Cole	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Assistant	131 Woodcrest Rd	
Doneen S. Hobbs	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Assistant	131 Woodcrest Rd	
Charles Gilbert	Comptroller	Cherry Hill, NJ 08003	ALLOCATED
	Vice President, Corporate	2300 Richmond Road	
A.W. Turner, Jr.	Counsel and Secretary	Lexington, KY 40502-1308	ALLOCATED

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Ownership in Utility	Principal Business Address	Charged Utility
100%	1025 Laurel Oak Road P.O.Box 1770, Voorhes, NJ 08043	N/A
		moment and a summer distribution of the
manyananyananyananyananyan ayakii kanani dha ayanayan ah ah a ayan sa		
	in Utility	in Utility Principal Business Address 1025 Laurel Oak Road

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	UTILITY PLANT			——————————————————————————————————————
101-106	Utility Plant	14	423,986,851	523,662,721
108-110	Less: Accumulated Depreciation and Amortization	16	(93,952,888)	(102,047,229)
	Net Plant		330,033,963	421,615,492
114-115	Utility Plant Acquisition			
	Adjustments (Net)	17	310,871	284,296
116	Other Utility Plant Adjustments			
	Total Net Utility Plant		330,344,834	421,899,788
	OTHER PROPERTY AND INVESTMENTS			•
121	Nonutility Property		270,193	270,193
122	Less: Accumulated Depreciation and Amortization			A. C.
·	Net Nonutility Property			
123	Investment in Associated Companies	18		2-04/-0-00000000000000000000000000000000
124	Utility Investments	18		
125	Other Investments	18		
126-127	Special Funds	18		
	Total Other Property & Investments		270,193	270,193
	CURRENT AND ACCRUED ASSETS			
131	 Cash		231,978	173,859
132	Special Deposits		Annual designation of the state	<u>armine magaisti mitamuu magu magistiini manistiini makkii mi</u>
133	Other Special Deposits		1	
134	Working Funds	-	2,400	2,400
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated			
	Provision for Uncollectible Accounts	19	2,480,659	3,098,322
	Accounts Receivable from Associated Companies		579	3,442,871
	Notes Receivable from Associated Companies			0
	Materials and Supplies	20	577,106	645,292
	Misc Deposits		0	0
165	Prepayments		410,800	312,865
171	Accrued Interest and Dividends Receivable			***************************************
172	Rents Receivable		0.000.005	0.000.070
173	Accrued Utility Revenues		2,899,825	3,230,672
174	Misc. Current and Accrued Assets		83,757	49,945
	Total Current and Accrued Assets		6,687,104	10,956,226
			;	
			<u> </u>	

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS (CONT'D)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	21	795,392	1,689,840
182	Extraordinary Property Losses	21		
183	Preliminary Survey & Investigation Charges		125,657	52,204
184	Clearing Accounts			
185	Temporary Facilities			
186	Misc. Deferred Debits	20	4,951,495	4,468,364
187	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes	21		
	Regulatory Assets (net)		3,230,107	4,214,752
	Total Deferred Debits		9,102,651	10,425,160
	TOTAL ASSETS AND OTHER DEBITS		346,404,782	443,551,367
		1		

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

T A A A A T			BBBUANA	OUDDENE
ACCT.	4000111771177	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL			
				:
201	Common Stock Issued	22	36,568,776	36,568,776
204	Preferred Stock Issues	22	5,955,600	5,955,600
202,205	Capital Stock Subscribed		0	0
203,206	Capital Stock Liability for Conversion		Ō	0
207	Premium on Capital Stock		24,122,995	56,652,535
209	Reduction in Par or Stated Value of Capital Stock			33,000.,000
210	Gain on Resale or Cancellation of Reacquired Capital Stock		3,510	3,510
211	Other Paid-In Capital			
212	Discount on Capital Stock			
213	Capital Stock Expense			
	Retained Earnings	13	32,786,720	35,217,881
216	Reacquired Capital Stock	'	02,700,720	00,217,001
218	Proprietary Capital (Proprietorship and Partnership Only)			
2-10	Trophotoly Suprice (Trophotoromp and Faitheromp Sing)			
	Total Equity Capital		99,437,601	134,398,302
	LONG-TERM DEBT			·
221	Bonds	24	76,700,000	144,990,000
	Reaguired Bonds	-	10,100,000	177,000,000
223	Advances from Associated Companies		 	
224	Other Long-Term Debt		<u> </u>	
for the C	Cutor Long Count Book			
	Total Long-Term Debt		76,700,000	144,990,000
	OURDENIE AND LOOPINE (LABORES)			
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable		8,367,996	11,650,100
232	Notes Payable	25	0,007,000	0
233	Accounts Payable to Associated Co	25	157,421	84,836
234	Notes Payable to Associated Co.	25	53,026,106	27,313,433
235	Customer Deposits	20	0	
236	Accrued Taxes	26	(715,835)	2,425,290
237	Accrued Interest	27	1,118,939	1,740,506
238	Accrued Dividends	"	1,110,939	2,006,260
239	Matured Long-Term Debt		3,100,000	3,100,000
240	Matured Interest		3,100,000	3,100,000
240 241	Tax Collections Payable		541,081	602 174
241	Miscellaneous Current and Accrued Liabilities	27A	1,459,328	593,174
4 *† 4	missenaneous current and Accided Liabilities	ZIA	1,408,028	1,780,411
	Total Current and Accrued Liabilities		67,055,036	50,694,010
	Transmitter and the state of th		-31,,000,000	50,007,010

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES (CONT'D)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			***
251	Unamortized Premium on Debt	21		
252	Advances for Construction	22	14,416,027	14,641,748
253	Other Deferred Credits		2,543,793	2,426,051
255	Accumulated Deferred Investment Tax Credits		1,133,014	1,048,217
	Total Deferred Credits		18,092,834	18,116,016
	OTHER NON-CURRENT LIABILITIES			
	Accumulated Provision for:			
261	Property Insurance			
262	Injuries and Damages			
263	Pensions and Benefits			
265	Miscellaneous Operating Reserves			1,882,117
266	Rate Refunds			
	Total Other Non-Current Liabilities		0	1,882,117
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	28	59,822,991	62,010,259
£-11	Tap-on Fees - Customers	-		02,0.0,200
	Federal Grants in Aid of Construction			
	Other			
272	Accumulated Amortization of Contributions in Aid of			
	Construction	28	(13,007,516)	(14,404,431)
	Total Net C.I.A.C.		46,815,475	47,605,828
	ACCUMULATED DEFERRED INCOME TAXES			
281	Accumulated Deferred Income Taxes Accelerated Depreciation			
282	Accumulated Deferred Income Taxes			**************************************
	Liberalized Depreciation		, , ,	
283	Accumulated Deferred Income Taxes Other	- The state of the	38,303,836	45,865,094
	Total Accumulated Deferred Income Taxes	жини	38,303,836	45,865,094
	TOTAL EQUITY CAPITAL AND LIABILITIES		346,404,782	443,551,367
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COMPARATIVE OPERATING STATEMENT

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
(4)		(0)	(4)	
	UTILITY OPERATING INCOME			
				ا ه
400	Operating Revenues	30	59,773,182	61,700,379
				2001 1000 100
401	Operating Expenses	31	29,034,743	31,361,005
	Depreciation Expenses		7,223,994	7,346,999
	Amortization of Utility Plant Acquisition Adjustment		22,668	20,661
	Amortization Expense		489,457	495,073
	Taxes Other Than Income		3,171,868	3,499,505
	Income Taxes		3,514,370	(570,065)
	Deferred Federal Income Taxes		2,202,828	6,858,986
410.11	Deferred State Income Taxes		413,356	820,593
	Deferred Local Income Taxes		0	0
411.10	Provision for Deferred Income Taxes Credit		0	0
412.10	Investment Tax Credits Deferred to Future Periods		0	0
412.11	Investment Tax Credits Restored to Operating Income		(84,797)	(84,797)
	Utility Operating Expenses		45,988,487	49,747,960
	Utility Operating Income		13,784,695	11,952,419
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) from Disposition of Utility Property		0	.0
	Total Utility Operating Income		13,784,695	11,952,419
	OTHER INCOME AND DEDUCTIONS			
415	Revenues from Merchandising, Jobbing and Contract			
	Deductions		230,642	218,554
416	Costs and Expenses of Merchandising, Jobbing and			
	Contract Work		(173,451)	(166,306)
	Interest & Dividend Income		5,843	0
	Allowance for Funds Used During Construction		1,918,748	4,897,575
	Nonutility Income		0	0
426	Miscellaneous Nonutility Expenses		(278,293)	(547,708)
	manusis of the second s			مدد شہور
	Total Other Income and Deductions		1,703,489	4,402,115
			·	
		:		
		<u> </u>	<u> Lagaran in di</u>	

COMPARATIVE OPERATING STATEMENT (CONT'D)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	TAXES APPLICABLE TO OTHER INCOME			
	Taxes Other Than Income	-	/50 700	(400 704)
	Income Taxes Provision for Deferred Income Taxes		(53,760)	(192,734)
	Provision for Deferred Income Taxes Credit			
	Investment Tax Credits - Net			
412.21	Investment Tax Credits Restored to Nonoperating Income			
	Total Taxes Applicable to Other Income		(53,760)	(192,734)
	INTEREST EXPENSE			
427	Interest Expense		6,073,994	5,455,103
428	Amortization of Debt Discount & Exp.		89,540	105,230
429	Amortization of Premium on Debt			
	Total Interest Expense		6,163,534	5,560,333
	EXTRAORDINARY ITEMS			in the second se
433	Extraordinary Income			
434	Extraordinary Deduction			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items			
	NET INCOME		9,378,410	10,986,935
	140	1		

STATEMENT OF RETAINED EARNINGS

1.	Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share.	
2.	Show separately the state and federal income tax effect of items shown in Account No. 4	39.
ACCT.		
NO.	", ·	AMOUNTS
(a)	(b)	, (c)
215	Unappropriated Retained Earnings: Balance beginning of year	32,786,720
	Changes to account:	
	Adjustments to Retained Earnings (requires	
	Commission Approval prior to use):	
	Credits	
	Total Credits	
	Debits	
	Total Debits	
435	Balance Transferred from Income Water	10,986,935
430	Sewer	8,189
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	
407	Dividends Declared: Preferred Stock Dividends Declared	460,552
437	Figletied Stock Dividends Declared	, , , , , , , , , , , , , , , , , , , ,
	Common Stock Dividends Declared	8,103,411
		0.502.062
	Total Dividends Declared	8,563,963
	Balance end of year	35,217,881
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	Total Appropriated Retained Earnings	
	Total Retained Earnings	35,217,881
		1
Notes to	Statement of Retained Earnings:	

NET UTILITY PLANT (ACCTS. 101 - 106)

ACCT. NO.	PLANT ACCOUNTS	TOTAL
101	Utility Plant in Service	380,838,996
102	Utility Plant Leased to Others (Regulatory Asset - AFUDC-Debt)	272,637
103	Property Held for Future Use	114,076
104	Utility Plant Purchased or Sold	
105	Construction Work in Progress	138,797,37
106	Completed Construction Not Classified	
	Total Utility Plant	520,023,088

ACCUMULATED DEPRECIATION (ACCT. 108)

	DESCRIPTION	
Balance first o	f year	92,378,248
Credit during y	ear:	
	Accruals Charged to Account 108.1	8,718,320
	Accruals Charged to Account 108.2	A STATE OF THE STA
	Accruals Charged to Account 108.3	
	Accruals Charged to Other Accounts (specify)	
		140.005
	Salvage - Scrap	148,985
	Other Credits (specify):	1
	Amort Reg Asset	6,900
Total Credi	is	8,874,205
Debits during	/ear:	
	Book Cost of Plant Retired	690,845
	Cost of Removal	164,032
	Other Debits (specify):	
mental mater		854,877
Total Debit	5	
Balance end o	f year	100,397,576

			WATER	JTILITY PLAN	WATER UTILITY PLANT ACCOUNTS					
						~-	5.	8.	4.	5.
							SOURCE			
(I I I		INTAN-	OF SUPPLY	WATER	TRANS. &	
ACC.		PREVIOUS		RETIRE-	CURRENT	GIBLE	& PUMPING	TREATMENT	DISTRIBU.	GENERAL
Š (@	ACCOUNT NAME (b)	YEAR	ADDITIONS (d)	MENTS (e)	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
301	Organization	37,450			37,450	37,450			A	
302	Franchises	70,261	0		70,261	70,261				
303	Land and Land Rights	4,515,356			4,515,356		427,338	68,164	4,019,854	
304	Structures and Improvements	27,126,133	1,706,258	117,322	28,715,069		7,888,666	9,897,069	1,025,540	9,903,795
305	Collecting & Impounding Reservoirs	1,005,086			1,005,086		1,005,086			
306	Lake River & Other Intakes	537,098			537,098		537,098			
307	Wells & Springs	0			0		0			
308	Infiltration Galleries & Tunnels	0			0		0			
308	Supply Mains	5,143,915			5,143,915		5,143,915			
310	Power Generation Equipment	918,141	32,060	14,501	935,700		935,700			
311	Pumping Equipment	14,615,934	3,715,827	4,190	18,327,570		18,327,570			
320	Water Treatment Equipment	30,209,671	422,613	61,811	30,570,472			30,570,472		
330	Distribution Reservoirs & Standpipes	11,995,826	80,812	9,520	12,067,118				12,067,118	
331	Transmission & Distribution Mains	170,120,967	4,082,888	73,678	174,130,177				174,130,177	
333	Services	40,288,392	2,623,655	6,555	42,905,493				42,905,493	
334	Meters and Meter Installations	28,654,114	2,529,585	345,842	30,837,857				30,837,857	
335	Hydrants	11,672,539	250,043	12,061	11,910,522			THE WAY	11,910,522	
339	Other Plant and Miscellaneous Equipment	(273,678)	144,404	(377,344)	248,070	248,070				
340	Office Furniture and Equipment	7,173,933	121,289	113,926	7,181,296					7,181,296
341	Transportation Equipment	3,727,811	237,811	153,555	3,812,067					3,812,067
342	Stores Equipment	33,927			33,927					33,927
343	Tools, Shop and Garage Equipment	1,872,529	43,949	9,079	1,907,400					1,907,400
344	Laboratory Equipment	828,401	7,551	7,925	828,027					828,027
345	Power Operated Equipment	1,599,114	26,747	99,826	1,526,035					1,526,035
346	Communication Equipment	2,186,896	21,732	6,496	2,202,132					2,202,132
347	Miscellaneous Equipment	1,270,684	13,633	31,904	1,252,413					1,252,413
348	Other Tangible Plant	138,485			138,485					138,485
										0
	Total Water Plant	365,468,985	16,060,856	690,845	380,838,996	355,781	34,265,373	40,535,705	276,896,561	28,785,576
	The second secon			-15-						
						***************************************	***************************************			

.2 .3 SOURCE	INTAN- OF SUPPLY WATER	ADDITIONS MENTS YEAR PLANT PLANT PLANT	(i) (ii) (b) (ii) (e) (p)	2,250 2,250 2,250	2,464,064	878,024 9,315 7,763 879,577 879,577	35,319 8,016 4,700 38,635 38,635	2,169	14,354 14,354	80,086 80,086 80,086	439	35,144	200	24,599 3,318 27,918	32,199 2,641 34,840	39,065 (0) 39,065	1,396	22,581 1,950 20,631	3,630,022 31,963 22,352 3,639,633 0 2,479,233 80,086 918,212
		MENTS	(e)		7,939	7,763	4,700			3									22,352
	(C)	PREVIOUS	<u></u>	2,250	2,464,064	878,024	35,319		14,354	80,086	439	35,144	200	24,599	32,199	39,065	1,396	22,581	3,630,022
			(a)	Land & Land Rights	***************************************		Services to Customers	Collection Plant - Flow Measuring Devices	Pumping Equipment - Electric	Treatment & Disposal Equipment	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tool, Shop & Garage Equipment	Laboratory Equipment	1	1		Total Sewer Plant
	.2 .3 SOURCE	SOURCE INTAN. OF SUPPLY WATER	PREVIOUS RETIRE- CURRENT GIBLE & PUMPING TREATMENT INTO PLANT PLANT	ACCOUNT NAME YEAR ADDITIONS MENTS YEAR PLANT PLA	ACCOUNT NAME YEAR ADDITIONS MENTS YEAR PLANT PLA	ACCOUNT NAME YEAR ADDITIONS (b) (f) (g) (h) (h) (g) (h) (h) (h) (h) (h) (h) (h) (h) (h) (h	ACCOUNT NAME YEAR ADDITIONS MENTS YEAR PLANT PLANT DIS 2,250 (h) (d) (e) (f) (g) (f) (g) (h) (f) (g) (h) (h) (h) (h) (h) (h) (h) (h) (h) (h	ACCOUNT NAME YEAR ADDITIONS (f) (f) (g) (h) (h) (g) (h) (h) (h) (h) (h) (h) (h) (h) (h) (h	PREVIOUS RETIRE- CURRENT GIBLE & PUMPING TREATMENT DISTANCOLNT NAME PLANT PL	ACCOUNT NAME	PREVIOUS	PREVIOUS PREVIOUS	PREVIOUS PREVIOUS	PREVIOUS PREVIOUS	PREVIOUS	PREVIOUS PREVIOUS	ACCOUNT NAME ACCOUNT NAME ACCOUNT NAME ACCOUNT NAME ACCOUNT NAME (b) (c) (d) (d) (d) (e) (e	PREVIOUS PREVIOUS	PREVIOUS PLANT PL

ANALYSIS OF ACCUMULATED DEPRECIATION AND AMORTIZATION BY PRIMARY ACCOUNT 2009 -WATER

		BALANCE	CREDITS DURING THE YEAR	4G THE YEAR	CHARGES DURING THE YEAR	IG THE YEAR	BALANCE
ACCT.		BEGINNING	CHARGES TO	OTHER	PLANT	OTHER	END
Š	ACCOUNT	OF YEAR	DEP. EXP.	CREDITS	RETIREMENTS	CHARGES	OF YEAR
(a)	(p)	(c)	(q)	(e)	()	(6)	(u)
8	Organization	0					0
302	Franchises	0					0
303	Limited Term Interest in Land and Land Rights	0					0
304	Structures and Improvements	4,576,477	639,379	(4,507)	117,322	33	5,093,993
305	Collecting and Impounding Reservoirs	337,932	15,076				353,008
306	Lake River and Other Intakes	40,386	12,300				52,685
307	Wells and Springs	0					0
308	Infiltration Galleries and Tunnels	0					0
309	Supply Mains	1,066,927	619'66	29		-	1,160,575
310	Power Generating Equipment	260,189	198'381		14,501		275,079
31	Pumping Equipment	4,937,816	412,134		4,190		5,345,759
320	Water Treatment Equipment	13,966,672	670,195		61,811		14,575,055
330	Distribution Reservoirs and Standpipes	3,162,488	270,412		9,520		3,423,380
33.1	Transmission and Distribution Mains	26,483,574	2,853,489	(21,079)	73,678	36	29,242,270
333	Services	15,058,015	1,344,449	(56,704)	6,555		16,339,204
334	Meters & Meter Installations	5,048,732	845,784	51,556	345,842		5,600,230
335	Hydrants	2,935,636	202,257	(7,453)	12,061		3,118,378
339	Other Plant and Miscellaneous Equipment	(273,572)	(988)		(377,344)		94,437
340	Office Furniture and Equipment	8,092,274	624,870		113,926		8,603,218
34.1	Transportation Equipment	2,700,655	266,442	14,602	153,555		2,828,144
342	Stores Equipment	31,160	1,757				32,918
343	Tools, Shop and Garage Equipment	783,124	106,805		9,079		880,850
84	Laboratory Equipment	676,677	58,636		7,925		727,388
345	Power Operated Equipment	830,058	69,283	8,510	99,826		868,025
346	Communication Equipment	760,391	137,687		6,496		891,581
347	Miscellaneous Equipment	414,787	66,075		31,904		448,958
348	Other Tangible Plant	317,462	989'2				325,148
							0
	Subtotal	92,267,858	8,718,390	(15,047)	690,845	69	100,280,287
	Acc Depr Reg Asset	110,389	006'9				117,289
	Acc Amort UPIS	0				0	0
	TOTALS	92,378,248	8,725,290	(15,047)	690,845	69	100,397,576
			0.7				

ANALYSIS OF ACCUMULATED DEPRECIATION AND AMORTIZATION BY PRIMARY ACCOUNT 2009 - SEWER

3		BALANCE	CREDITS DUR	CREDITS DURING THE YEAR	CHARGES DURING THE YEAR	ING THE YEAR	BALANCE
ACCT.		BEGINNING	-	OTHER	PLANT	OTHER	ON O
Š	ACCOUNT	OF YEAR	DEP. EXP.	CREDITS	RETIREMENTS	CHARGES	OF YEAR
<u>(a)</u>	(q)	(2)	(p)	(e)	(f)	(g)	(h)
351	WW Organization	0					0
352	WW Franchises	0					0
353	WW Land and Land Rights	0	0	0			0
354	WW Structures and Improvements	948,153	54,896	0	7,939	(81)	995,192
360	WW Collection Sewers- Force	363,439	16,930		7,763		372,606
361	WW Collection Sewers- Gravity	973	552				1,525
362	WW Special Collecting Structures	0					O
363	WW Services to Customers	3,654	796		4,700		(250)
364	WW Flow Measuring Devices	0	14				14
365	WW Flow Measuring Installations	0					0
370		0					0
371	WW Pumping Equipment	13,236	718				13,954
380	WW Treatment And Disposal Equipment	11,409	4,004				15,414
381	WW Plant Sewers	0					٥
382	WW Outfall Sewer Lines	0					0
389	WW Other Plant And Miscellaneous Equipment	0					٥
390	WW Office Furniture And Equipment	24,326	44				24.370
391	WW Transportation Equipment	72,615	3,514				76,129
392	WW Stores Equipment	875	50				925
393	WW Tools, Shop and Garage Equipment	28,856	2,709				31,565
394	WW Laboratory Equipment	4,879	088'9				11,759
395	WW Power Operated Equipment	51,246	3,906				55,153
396	WW Communication Equipment	2,780	140				2,920
397		48,199	2,128		1,950		48,377
388	WW Other Tangible Plant	0	0				0
•	1	O	0	0	0		0
		0	0				0
		0					0
	Subtotal	1,574,641	97,283	0	22,352	(81)	1,649,654
	Acc Depr Reg Asset	0	0				0
	Acc Amort UPIS	0					
	TOTALS	1,574,641	97,283	0	22,352	(81)	1,649,654
			page 16 -a-				

ACCUMULATED AMORTIZATION (ACCT. 110)

DESCRIPTION	TOTAL
Balance first of year	0
Credit during year:	
Accruals Charged to Account 110.1 Accruals Charged to Account 110.2 Other Credits (specify)	
Total Credits	0
Debits during year:	
Book Cost of Plant Retired Other Debits (specify)	
Total Debits	0
Balance end of year	. 0

UTILITY PLANT ACQUISITION ADJUSTMENTS (ACCTS. 114 - 115)

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

ACCOUNT NAME	TOTAL
Acquisition Adjustments (114)	
Boonesboro Water Association	138,217
Tri-Village	334,695
Owentown	(16,961)
Total Plant Acquisition Adjustments	455,951
	100,00
Accumulated Amortization (115) Amortization Boonesboro Water Association	(114,884)
Accumulated Amortization (115) Amortization Boonesboro Water Association	
Accumulated Amortization (115)	(114,884
Accumulated Amortization (115) Amortization Boonesboro Water Association Amortization Tri -Village Water Association	, (114,884 (58,576

INVESTMENTS AND SPECIAL FUNDS (ACCTS. 123 - 127)

Report hereunder all investments and special funds carried in Accounts 123 through 127.

		FACE OR	YEAR END
DESCRIPTION OF SECURITY OR SPECIAL FUND	o	PAR VALUE	BOOK COST
(a)		(b)	(c)
			4
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123):		1	•
	1	,	
Medicare control of the management of the second of the se	Ļ		
to the state of th	-		····
	-		
Total Investment in Associated Companies:			
Total investment in Associated Companies.	ŀ		
UTILITY INVESTMENTS (ACCT. 124):			
			_
	Ī	***************************************	
	Ī		

Total Utility Investments			
OTHER INVESTMENTS (ACCT. 125):	<u> </u>		
	ŀ		
	}		
particular designation of the second of the	.		
100 mm m m m m m m m m m m m m m m m m m			
Total Other Investments			
Total Galler Hirodinaria			
SPECIAL FUNDS (ACCTS, 126 & 127):			
,			
Total Special Funds	ļ		

ACCOUNTS AND NOTES RECEIVABLE - NET (ACCOUNTS 141 - 144)

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

	DESCRIPTION		TOTAL
ACCOL	JNTS & NOTES RECEIVABLE:		
	Customer Accounts Receivable (Acct. 141)		2,612,228
	Other Accounts Receivable (Acct. 142)		
	Misc. Accounts Receivable Net of Uncollectible Provision	763,105	
			ŀ
			المرافقة ا
	Notes Receivable (Acct. 144)		763,105
	The state of the s		
			
		manufacture with the second se	
Total A	counts and Notes Receivable		3,375,333
Accum	ulated Provision for Uncollectible Accounts (Acct. 143):		
	Balance first of year	(273,356)	
	Balance first of year Add: Provision for uncollectibles for current	(273,356) 0	.1
	Add: Provision for uncollectibles for current year	MINISTER CONTROL OF THE PROPERTY OF THE PROPER	
	Add: Provision for uncollectibles for current year Collections of accounts previously	O.	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off	(526,282) (76,266)	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts	0 (526,282)	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others	(526,282) (76,266)	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation	(526,282) (76,266) 0	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions	0 (526,282) (76,266) 0 0 (875,904)	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year:	(526,282) (76,266) 0	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts	0 (526,282) (76,266) 0 0 (875,904)	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year:	0 (526,282) (76,266) 0 0 (875,904)	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts Other	0 (526,282) (76,266) 0 0 (875,904)	
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts Other	0 (526,282) (76,266) 0 0 (875,904)	(277,011)
	Add: Provision for uncollectibles for current year Collections of accounts previously written off Utility Accounts Others Yearly Provision Calculation Total Additions Deduct accounts written off during year: Utility Accounts Other	0 (526,282) (76,266) 0 0 (875,904)	(277,011)

MATERIALS AND SUPPLIES (151 - 153)

ACCOUNT NAME	TOTAL
Plant Materials and Supplies (Account 151)	645,292
Merchandise (Account 152)	
Other Materials and Supplies (Account 153)	0
Total Materials and Supplies	645,292

PREPAYMENTS (ACCT. 162)

DESCRIPTION	TOTAL
Prepaid Insurance	6,878
Prepaid Rents	
Prepaid Interest	
Prepaid Taxes	220,046
Prepaid PUC/PSC Assessements	46,206
Other Prepayments (Specify)	
Licensing Fees	17,082
Membership Fees	8,253
Oracle	0.
Audit, Legal & Credit Line Fees	7,228
AWWA Research Fees	0
Circuit Lines Maintenance	7,172
Total Prepayments	312,865

MISCELLANEOUS DEFERRED DEBITS (ACCT. 186)

DESCRIPTION	TOTAL
Miscellaneous Deferred Debits (Acct. 186):	
Deferred Rate Case Expense (Acct. 186.1)	491,878
Other Deferred Debits (Acct. 186.2)	3,976,485
Total Miscellaneous Deferred Debits	4,468,363

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT (ACCTS. 181 & 251)

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION	AMOUNT WRITTEN OFF	YEAR END
DESCRIPTION	DURING YEAR	BALANCE
Unamortized Debt Discount and Expense (Acct. 181):		
Series 6.96%	2,294	31,921
Series 7.15%	2,431	41,494
Series 6.99%	3,261	60,072
Series 6.87%	62,493	78,117
Series 6.59%	16,571	461,301
Series 6.96%	933	12,984
Series 6.25%	12,256	599,811
Series 6.25%	4,221	383,390
Preferred Stock Series 8.47%	770	20,750
Total Unamortized Debt Discount and Expense	105,230	1,689,840
Unamortized Premium on Debt (Acct. 251):		
Contamortized Fremium on Dept (Acct. 201).		
NONE		
Total Unamortized Premium on Debt		unnala minima senta pinima da la senta del managaria del managaria del managaria del managaria del managaria d

EXTRAORDINARY PROPERTY LOSSES (ACCT. 182)

Report each item separately.

DESCRIPTION	TOTAL
Extraordinary Property Losses (Acct. 182): NONE	
Total Extraordinary Property Losses	

ACCUMULATED DEFERRED INCOME TAXES (ACCT. 190)

DESCR	PTION		TOTAL
Accumulated Deferred Income Taxes	(Acct. 190):	<u></u>	
Federal (190.1) State (190.2) Local (190.3)	NONE	Reference.	
Total Accumulated Deferred Income	「axes		

ADVANCES FOR CONSTRUCTION (ACCT. 252)

DESCRIPTION	TOTAL
Balance first of year	14,416,027
Add credits during year	1,259,111
Deduct charges during year	1,033,390
Balance end of year	14,641,748

CAPITAL STOCK (ACCTS. 201 - 204)

(a)	COMMON STOCK (b)	PREFERRED STOCK (c)
Par or stated value per share	NO PAR	100
Shares authorized	2,000,000	85,000
Shares issued and outstanding	1,567,391	59,556
Total par value of stock issued	36,568,776	5,955,600
Dividends declared per share for year	5.17	7.73
		1

LONG TERM DEBT (ACCT. 224)

DESCRIPTION OF OBLIGATION (INCLUDING NOMINAL DATE OF ISSUE AND DATE OF MATURITY)	INTEREST		PRINCIPAL PER BALANCE	
DATE OF ISSUE AND DATE OF MATURITY)	RATE	AMOUNT	SHEET DATE	
(a)	(b)	(c)	(d)	
n/a				
		·		
	······			
			w wasterness company in the second second	
	V-V			
		-		
	,			
Total			0	
· · · · · · ·				

BONDS (ACCT. 221)

	i i i i i i i i i i i i i i i i i i i		Par Value of		Interest Dur	ing Year
Line No.	Par Value of Actual Issue (1)	Cash Realized on Actual Issue (2)	Amount Held by or for Respondent (3)	Actually Outstanding At Close of Year (4)	Accrued ** (5)	Actually Paid (6)
1						
2	26,000,000	26,000,000		26,000,000	446,875	
3	45,390,000	45,390,000		45,390,000	1,473,599	1,245,073
4	7,000,000	7,000,000	0	7,000,000	487,200	487,200
5	*	***************************************	0	0	(130,651)	0
6	7,500,000	7,500,000	0	7,500,000	536,250	536,250
7	9,000,000	9,000,000	0	9,000,000	629,100	629,100
8	15,500,000	15,500,000	0	3,100,000	478,591	532,425
9	47,000,000	47,000,000	0	47,000,000	3,098,710	3,098,710
10	- min no manifest in the second					0
Total	157,390,000	157,390,000	0	144,990,000	7,019,674	6,528,758

SCHEDULE OF BOND MATURITIES

(The total of column 12 must agree with the total of column 4)

Line	Bond	Maturity	Interest	Principal	Amounts	Remaining Bonds
No.	Numbers	Date	Rate	Amount	Paid	Outstanding
	(7)	(8)	(9)	(10)	(11)	(12)
1						
2		9/1/2039	6.25%	26,000,000		26,000,000
3		6/1/2039	6.25%	45,390,000		45,390,000
4		12/1/2023	6.96%	7,000,000		7,000,000
5						
6		2/1/2027	7.15%	7,500,000		7,500,000
7		6/1/2028	6.99%	9,000,000		9,000,000
8		3/29/2011	6.87%	15,500,000	3,100,000	3,100,000
9		10/15/2037	6.59%	47,000,000		47,000,00
10						
11						
12						
13						
14						
15						
16		**************************************				
17	* Credit of (\$13	30,651) represents	amortization of			
18	gain realized o	n early redemption	of 4.75% series Re	deemed 2007		
19		int of \$14,000,000			- I de la	
20						
21	** Interest Ac	crued Column 5 Lin	e 2 and Line 3			
22	The \$26,000	,000 6.25% series a	and the \$45,390,000	6.25% series		
23	are tax free	bond issues. There	efore, \$446,875 and	\$1,473,599 interest exp	pense	
24	related to the	\$26,000,000 6.25	% series and the \$4	5,390,000 6.25% series	is capitalized	1000
25			The state of the s			
		L.	Total	157,390,000	3,100,000	144,990,00

NOTES PAYABLE (ACCOUNTS 232 & 234)

	NOMINAL		INT	EREST	
	DATE	DATE			PRINCIPAL
	OF	OF		AMOUNT	AMOUNT PER
	ISSUE	MATURITY	RATE	OF PAYMENT	BALANCE SHEET
(a)	(b)	(c)	(d)	(e)	(f)
Account 232 - Notes Payable:					
					0
	·				
Total Account 232					0
Total Account 252					
Account 234 - Notes Payable	to				
Associated Companies:					
American Water Capital Corp	oration				27,313,433
Total Account 234					27,313,433

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES (ACCOUNT 233)

SHOW PAYABLE TO EACH ASSOCIATED COMPANY SEPARATELY	AMOUNT
American Water Works Service Co., Inc.	96,453
American Water Capital Corporation	8,310
Intercompany clearing	(19,927)
	f
	- поживания в на при
	illing in a second billion by control the many or the second billion by the second billi
Total Account 233	84,836

TAXES ACCRUED (ACCOUNT 236)

ACCT.		
NO.	DESCRIPTION	TOTAL
(a)	(b)	(C)
	Balance first of year	(715,835)
	A community Original and	
400.40	Accruals Charged:	88,508
408.10	Utility regulatory assessment fees	2,789,817
408.11	Property taxes	510,322
408.12	Payroll taxes Other taxes and licenses	117,549
408.13 408.20	Taxes other than income, other income and deductions	117,043
409.10	Federal income taxes	(891,624)
1	State income taxes	321,559
409.11		021,000
409,12	Local income taxes	(192,734)
409.20	Income taxes, other income taxes, other income and deductions	(102,134)
409.30 410.10	Income taxes, extraordinary items Deferred federal income taxes	6,858,986
		820,593
410.11	Deferred state income taxes	020,000
410.12	Deferred local income taxes Provisions for deferred income taxes, other income and deductions	
410.20	Deferred income taxes - credit	
411.10	Provisions for deferred income taxes - credit, other income and deductions	
411.20	ITC deferred to future periods	
412.10 412.11	ITC restored to operating income	(84,797)
412.11	ITC - Net nonutility operations	(04,(01)
412.21	ITC - Restored to nonoperating inc., util. operations	
412.21	Total taxes accrued	10,338,179
	Total taxes decided	
	Taxes paid during year:	
408.10	Utility regulatory assessment fees	88,508
408.11	Property taxes	196,102
408.12	Payroll taxes	540,201
408.13	Other taxes and licenses	57,549
408.20	Taxes other than income, net change in sales tax accruals	(12,920)
409.10	Federal income taxes	(2,573,754)
409.11	State income taxes	1,393,647
409.12	Local income taxes	
409.20	Income taxes, other income taxes, other income and deductions	(192,734)
409.30	Income taxes, extraordinary items	
410,10	Deferred federal income taxes	6,948,360
410.11	Deferred state income taxes	836,892
410.12	Deferred local income taxes	- in the state of
410.20	Provisions for deferred income taxes, other income and deductions	
411.10	Deferred income taxes - credit	
411.20	Provisions for deferred income taxes - credit, other income and deductions	
412.10	ITC deferred to future periods	(A) mg-11
412.11	ITC restored to operating income	(84,797)
412.20	ITC - Net nonutility operatons	
412.21	ITC - Restored to nonoperating inc., util, operations	my 4 25 and 25 and 25
	Total taxes paid	7,197,054
	Balance end of year	2,425,290

ACCRUED INTEREST (ACCOUNT 237)

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR (c)	INTEREST PAID DURING YEAR (d)	BALANCE END OF YEAR (e)
Account No. 237.1 - Accrued Interest on Long-Term Debt:	1,118,938	7,150,325	6,528,757	1,740,506
Amortize Gain on Early Bond Redemptio	<u>n</u>	(130,651)	:	
4.75% Series		0	0	
Capitalized Tax Free Bond Interest		(1,920,474)		
6.25% Series	. :			
Total Acct. No. 237.1	1,118,938	5,099,200	6,528,757	1,740,506
Account No. 237.2 - Accrued Interest on Other Liabilities:	Å.			
Interest On Note Balance (AWCC)	0	355,135	355,135	0
Other Interest Expense	0	768	768	Ö
Total Acct. No. 237.2	Ō	355,903	355,903	0
Total Acct. No. 237	1,118,938	5,455,103	6,884,660	1,740,506

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (ACCOUNT 242)

	BALANCE
DESCRIPTION	END OF YEAR
(a)	(b)
<u> </u>	
Accrued Vacation Payable	49,945
Accrued Water	14,024
Accrued Power	259,142
Accrued Legal	3,730
Accrued Audit Fees	AND THE RESERVE OF THE PARTY OF
Accrued Wages	100,188
Accrued Insurance	
Accrued Rents	
Accrued Waste Disposal	100,008
Accrued Retiree Medical Reimb	10,000
Accrued DPB Contribution	7,353
Accrued bank Fees	37,818
Withheld Payroll - Union Dues	
Withheld Payroll - Garnishment	
Withheld Payroll - Tax Coll Pay FIT/SIT/LIT/FICA	58,292
Withheld Payroll - Charitable Contributions	
Withheld Payroll - ESPP	3,579
Withheld Payroll - Credit Union	
Withheld Payroll - Flexible Spending Accounts	3,172
Withheld Payroll - 401k	20,116
Withheld Payroll - Miscellaneous	
Accrued 401k Expense	7,588
Accrued Preferred Dividend Requirements	51,294
Construction Costs Payable	
Withheld Payroll - ESOP	
Unclaimed Credits	22,445
Unclaimed Extension Deposit Refunds	2,220
Accrued Unbilled Items	333,045
Misc Deposits Payable	11,000
Unbilled Stock C	77,355
Unbilled Stock E	38,848
CFO - Mgmt Contracts	115,202
Accrued Paving	45,605
Other Current Liabilities Analyzed	15,585
Incentive Plan	392,857
Total Miscellaneous Current and Accrued Liabilities	1,780,411

REGULATORY COMMISSION EXPENSE - AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 & 667)

	EXPENSE	AMOUNT	CHARGED	OFF DURING
	INCURRED	TRANSFERRED	YE	AK
	DURING	TO ACCOUNT		
DESCRIPTION OF CASE (DOCKET NO.)	YEAR	NO.186.1	ACCT.	AMOUNT
(a)	(b)	(c)	(d)	(e)
	· .			
Rate Case Expense	267,698	491,878	666	230,421
Cost of Service Study	2,696	0	667	8,199
Depreciation Study	0	0	667	6,001
		The state of the s		······································
				——————————————————————————————————————
kan katan dan permenangkan kan pengganggan menanggan penggan penggan penggan penggan penggan penggan penggan p Penggan penggan pengga				
and the state of t			<u> </u>	
				and in the state of the state o

 Total	270,394	491,878	0	244,621

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271 and ACCOUNT 272)

DESCRIPTION	TOTAL
Balance first of year	59,822,991
Add credits during year	2,253,940
Deduct charges during year	66,672
Balance end of year	62,010,259
Less Accumulated Amortization	14,404,431
Net Contributions in Aid of Construction	47,605,828

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

- The reconciliation should include the same detail as furnished on Schedule M-1 of the Federal
 tax return for the year. The reconciliation shall be submitted even though there is no taxable
 income for the year. Descriptions should clearly indicate the nature of each reconciling
 amount and show the computation of all tax accruals.
- 2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State name of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

		REF.	AMOUNT
Net income for the year			10,995,124
Federal Income Tax Accrual			5,719,559
State & Local Income Tax Accrual			1,112,424
	re-Tax Book Income		17,827,107
Permanent Differences:			13,930
Meal & Enterainment			(4,781
Nondeductible Penalties			4 - 7 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4 -
Medicare Subsidy			(174,511
Lobbying Expenses		-	54,572
ı	otal Permanent Differences		(110,790
Financial Taxable Income			17,716,317
Temporary Differences:			
Uncollectible Accounts			(76,724
Vacation Pay			7,044
Taxable Contributions (CIAC)			(1,187,261
Taxable Advances			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Rate Case Expense			62,014
and the state of t			(6,847,252
Depreciation & Amortization			6,900
Reg Asset - AFUDC Debt			.0,000
Gains & Losses			31,964
Abandonment Losses	•		1,357,326
Cost of Removal			1,307,320
Amortization UPAA	vodskoska Brosovani		(120,273
Cost of Service Study, Depreciation Stud	y, vvaste Disposai		
Incent Plan (Incen 3)			100,327
Incent Plan (Incen 5)			(
Regulatory Pension (Pension 2)			(361,716
Regulatory Pension (Pension 3)		1 1	
Accrued OPEB			217,967
AFUDC (AFUDC 1)			(4,257,806
AFUDC Equity CWIP (AFUDC 2)			(
Amortization of Regulatory (AFUDC 3)			75,98
Deferred Maintenance (Maint 1)		1 1	173,822
Miscellaneous Deferred Debits (Misc 1)			441,660
Miscellaneous Deferred Credits (Misc 3)			(232,778
FAS 123			29,54
Repairs Expenses			(2,171,059
Deferred Financial Services Costs			
-	Total Temporary Differences		(12,750,320
Federal Taxable Income Before SIT			4,965,99
State Income Tax Deduction		-	632,57
Federal Taxable Income			4,333,42
Tax Rate			35
!	Federal Income Tax Payable		1,516,69
	Provision Adjustment		!
	200 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -		

WATER OPERATING REVENUE

	(1 de la composition della composition de la composition de la composition della composition della composition della co	BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER	
NO.		CUSTOMERS	CUSTOMERS	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
	Operating Revenues	San		
460	Unmetered Water Revenue			
461	Metered Water Revenue:			
461.1	Sales to Residential Customers	106,961	107,490	32,047,795
461.2	Sales to Commercial Customers	8,746	8,753	15,150,343
461.3	Sales to Industrial Customers	22	21	1,436,382
461.4	Sales to Public Authorities			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
461.5	Sales to Multiple Family Dwellings			
461.6	Sales through Bulk Loading Stations			13,740
	Total Metered Sales	115,729	116,264	48,648,260
	Total Metered Gales	110,720	1.1.0,20.1	-10,010,200
462	Fire Protection Revenue:			
462.1	Public Fire Protection	39	40	2,567,693
462.2	Private Fire Protection	1,893	1,925	1,538,493
	Title Bullette Bullette	4 000	1.005	4 406 406
	Total Fire Protection Revenue	1,932	1,965	4,106,186
464	Other Sales to Public Authorities	504	518	4,792,617
465	Sales to Irrigation Customers			
466	Sales for Resale	12	12	1,478,494
467	Interdepartmental Sales			11,068
	Total Sale of Water	118,177	118,759	59,036,625
	Other Water Revenues:	Should be the state of the stat		
	Total valor revenues.			
470	Forfeited Discounts			(35)
471	Miscellaneous Service Revenues			1,351,725
472	Rents from Water Property			98,158
473	Interdepartmental Rents			91,889
474	Other Water Revenues			1,122,017
475	Provision for Rate Refunds			
	Total Other Water Revenues			2,663,754
	Total Water Operating Revenues	· · · · · · · · · · · · · · · · · · ·		61,700,379

WATER UTILITY EXPENSE ACCOUNTS

		<u> </u>	-		WATE	WATER EXPENSE ACCOUNT MATRIX	SCOUNT MAT	RIX		
			1.	.2	8:	4.	3.	9.	7.	ထ
			SOURCE OF	SOURCE OF	WATER	WATER	TRANS. &	TRANS. &		ADMINIS-
			SUPPLY	SUPPLY	TREATMENT	TREATMENT	DISTRIBU.	DISTRIBU.	CUSTOMER	TRATIVE &
ACCT.		CURRENT	EXPENSES-	EXPENSES-	EXPENSES	EXPENSES-	EXPENSES-	EXPENSES-	ACCOUNTS	GENERAL
9	ACCOUNT NAME	YEAR	OPERATION	MAINTEN.	OPERATION	MAINTEN.	OPERATION	MAINTEN.	EXPENSE	EXPENSES
(a)	(g)	(0)	(q)	(a)	Œ	(6)	(L)	(1)	9	(k)
		0		i i i	0	1		0	100	000
 6	Salaries & Wages - Employe	6,761,983		858,57	1,612,943	103,147	2,035,849	807,440	887,425	1,228,220
603	Salaries & Wages - Officers, Directors &									
	Majority Stockholders	0								
604	Employee Pensions & Benefits	3,839,313							40	3,839,273
610	Purchased Water	123,875	123,875							
615	Purchased Power	2,964,957	356,769		2,577,902		30,286			
616	Fuel for Power Production	8,626	8,626							
9,18	Chemicals	2.216.654			2,216,654					
8	Materials and Supplies	778 148	978	205.855	28,999	137,331	81.668	236.610	25	86,682
63.1	Contractual Septices Eng			,						
3 8	Contraction Consists Acet	443 70E								113 795
200	Contraction Services - Acci	466 270								166 370
- S	Contractual Services - Legal	076,001								0.10.00
 534	Contractual Services - Management Fees	0								000
635	Contractual Services - Other	8,947,162			237,744		129,914		249,474	8,330,030
641	Rental of Bldg./Real Property	7,682					7,682			
642	Rental of Equipment	24,007					2,438			21,569
650	Transportation Expenses	437,418			17		7,412			429,989
929	Insurance - Vehicle	38,394								38,394
657	Insurance - General Liability	306,836								306,836
658	Insurance - Worker's Comper	143,523								143,523
629	Insurance - Other	160,020								160,020
099	Advertising Expense	32,764					XXXXXXX			32,764
999	Regulatory Commission Expense									
	- Amortization of Rate Ca	230,421								230,421
299	Regulatory Commission Expense	14,200								14,200
	- Other	0								
670	Bad Debt Expense	445,903							445,903	
675	Miscellaneous Expenses	3,598,954	43,274	143	422,942	166,728	240,914	341,573	1,171,177	1,212,203
	Total Mater I Hillity Expenses	31 381 005	533 522	281.857	7 097 201	407.208	2.536.263	1.385.623	2.764.044	16,355,289
	1 Ulai Water Offiny Lyberises	000,100,10	200,000	100,100	, 22, 122, 1	2	1111111			

PUMPING AND PURCHASED WATER STATISTICS

		i		TOTAL MATERIA	WATER COLD
		WATER	WATER	TOTAL WATER	WATER SOLD
		PURCHASED	PUMPED	PUMPED AND	TO
		FOR RESALE		PURCHASED	CUSTOMERS
		(Omit 000's)	(Omit 000's)	(Omit 000's)	(Omit 000's)
(a)		(b)	(c)	(d)	(e)
January		1,931	1,125,880	1,127,811	1,003,006
February		2,058	1,010,977	1,013,035	925,772
March		1,694	1,064,313	1,066,007	871,743
April		1,406	1,081,425	1,082,831	925,635
May		1,715	1,216,489	1,218,204	941,246
June		1,586	1,285,093	1,286,679	1,072,427
July		2,337	1,356,286	1,358,623	1,222,243
August		2,417	1,327,882	1,330,299	1,194,450
September		1,679	1,260,825	1,262,504	1,138,311
October		1,760	1,129,790	1,131,550	1,084,101
November		1,973	1,017,212	1,019,185	906,828
December		1,746	1,006,091	1,007,837	918,199
Total for year		22,302	13,882,263	13,904,565	12,203,961
Maximum gallons pu	imped by all n	l nethods in any o	ne day (Omit 000)'s):	52,557
	Date	07/17/09			
					فالمال الشاهر
Minimum gallons pu	mped by all m	ethods in any or	ne day (Omit 000)	's):	27,797
	Date	12/27/09	•		
If water is purchased	d for resale, in	dicate the follow	ing:		
Vendor:	Winchester I	Municipal Utilitie	s, Gallatin Count	y Water District	And the latest and th
Georgetown Municipal Water & Waste Water			. Carroll County V	Vater District	
Point of Delivery: Clark County (4), Owen County			(4), Gallatin Cour	nty (1)	
If water is sold to ot	ner water utilit	ies for redistribu	tion, list names o	f such utilities bel	ow:
	Entity Receiv	ving Water		Maximum Daily	Maximum Monthly
	(a)			(b)	(c)
CITY OF MI				unlimited	unlimited
	ORTH MIDDLE	ETOWN		90	and the second s
10.00				650	
	CHOLASVILL	-		77.5	1.078
CITY OF VE		ulopki ted zee	DIOTRICT (0)	unlimited	unlimited
		HORN WATER		1,152	1
		TER DISTRICT		150	
		PAL WATER AN	ID SEWER SER		1
EAST CLAF	K WATER			2.1	65.1
				Louisin manufacture and a second	And the second s
	· · · · · · · · · · · · · · · · · · ·	HARROSTORIUM — — — — — — — — — — — — — — — — — — —			

SALES FOR RESALE (466)

LINE #	COMPANY	1,000 GALLONS	AVG. RATE (CENTS)	AMOUNT
1	CITY OF MIDWAY	62,870	3.06	192,423
2	EAST CLARK WATER	192	5.71	1,096
3	CITY OF NORTH MIDDLETOWN	78,170	3.03	236,697
4	CITY OF NICHOLASVILLE	33,923	3.51	119,044
5	CITY OF VERSAILLES	4	2,064.50	8,258
6	JESSAMINE SOUTH ELKHORN WATER DIST (2 ACCTS)	250,361	3.04	760,935
7	HARRISON COUNTY WATER DISTRICT	32,132	3.09	99,172
8	GEORGETOWN MUNICIPAL WATER AND SEWER SERVICE 10,078 3.85			
9	Unbilled Revenue Adjustment			22,078
10	TOTAL 467,730 3.16			
	WATER STATISTICS			
LINE #	ITEM			1,000 GALLONS
1	WATER PRODUCED AND PURCHASED:			
2	Water Produced		· · · · · · · · · · · · · · · · · · ·	13,882,263
3	Water Purchased	Management		22,302
4	TOTAL PRODUCED AND PURCHASED			13,904,565
5				<u> </u>
6	Water Sales:		·	E 070 704
7	Residential			5,972,724 3,804,880
8 9	Commercial Industrial		······································	513,053
10	Bulk Loading Station			20,871
11	Resale			467,030
12	Other Sales - Public Authority			1,425,403 12,203,961
13	TOTAL WATER SALES			
14				
15	OTHER WATER USED:		п иналинарају) — — — — — — — — — — — — — — — — — — —	0.664
16	Utility/ Water Treatment		<u> </u>	6,031 2,821
17	Wastewater Plant		 	97,934
18	System Flushing Fire Department			1,445
19 20	Other (Construction, Flushing, Disinfection, Etc.)	Numrpoteston n.j. v.v.		5,731
21	OTHER WATER USED			113,962
22		allilline the stands		
23	Water Loss			1,586,642
24				
25	TOTAL OTHER WATER USED	· · · · · · · · · · · · · · · · · · ·		1,700,604
26				
27	Water Loss Percentage:	and the spiral and th		11.41%

PLANT STATISTICS - PART B AS OF DECEMBER 31, 2009

Provide the following information:

- 1. Number of public fire hydrants, by size
- 2. Number of private fire hydrants, by size
- 3. If produced, whether water supply is river, impounded streams, well springs, artificial lake, or collector well
- 4. If produced, whether supply is by gravity, pumping or a combination
- 5. Type, capacity, and elevation of reservoirs at overflow and ground level
- 6. Miles of Main by size and kind
- 7. Types of filters: gravity or pressure, number of units and total rated in capacity in gal/min
- 8. Type of disinfectant, number of units and capacity in pounds per 24 hours
- 9. Station Equipment. List each pump, giving type and capacity, HP of driving unit and character of driving unit (steam/electric/int. combustion) also whether pump is high/low duty
- 10. Quantity of fuel used: coal in lbs., gas in cu.ft., oil in gals., and elctric in KWH
- 11. Give description and total cost of any sizable additions or retirements to plant and servcice outside the normal system of growth for the period covered by this report
- 12. Capacity of clear well
- 13. Peak month, in gallons of water sold
- 14. Peak day, in gallons of water sold

PLEASE REFER TO PAGES 35 THROUGH 53.	
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KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEMS 1 THROUGH 4) AS OF DECEMBER 31, 2009

1) Number of public fire hydrants, by size

Fayette County	6,961
Scott County	192
Clark County	14
Bourbon County	30
Owen County	96
Woodford County	4
Total Public	7,297

2) Number of private fire hydrants, by size

Fayette County	855
Scott County	99
Georgetown	34
Bourbon County	2
Owen County	•
Woodford County	6
Total Private	994

3) If produced, whether water supply is river, impounded streams, well springs, artificial lake, or collector well

Kentucky-American Water Company's major source of supply is the Kentucky River, located twelve miles southeast of downtown Lexington. The company also utilizes Lake Ellerslie which impounds West Hickman Creek and Jacobson Reservoir which impounds East Hickman Creek.

4) If produced, whether supply is by gravity, pumping or a combination

Water from the Kentucky River is pumped up a 400 foot cliff through three water lines to the adjacent treatment facility (Kentucky River Station). Raw water from the Kentucky River can also be pumped to Jacobson Reservoir or directly to the Richmond Road Station.

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 5) AS OF DECEMBER 31, 2009

5) Type, capacity, and elevation of reservoirs at overflow and ground level

Greater Fayette System

Tates Creek Tank - 500,000 Gallon Elevated Foundation Elevation Overflow Elevation	1,037.00 1,185.25
York Street Tank - 1,000,000 Gallon Ground St	torage
Foundation Elevation	965.50
Overflow Elevation	1,000.25
Cox Street Tank - 1,000,000 Gallon Ground St	orage
Foundation Elevation	967.00
Overflow Elevation	1,001.73
Cox Street Tank - 1,000,000 Gallon Elevated Foundation Elevation Overflow Elevation	957.00 1,117.00
Mercer Road Tank - 2,000,000 Gallon Elevated	d
Foundation Elevation	982.00
Overflow Elevation	1,107.00
Parkers Mill Road Tank - 3,000,000 Gallon Gro	ound Storage
Foundation Elevation	985.50
Overflow Elevation	1,025.50
Hume Road Rank - 3,000,000 Gallon Ground S	Storage
Foundation Elevation	943.50
Overflow Elevation	979.50
Hall Tank - 210,000 Gallon Standpipe Foundation Elevation Overflow Elevation	1,025.00 1,115.00
Muddy Ford Tank - 750,000 Gallon Elevated Foundation Elevation Overflow Elevation	992.00 1,082.00
Sadieville Tank - 380,000 Gallon Standpipe Foundation Elevation Overflow Elevation	920.00 993.00
Clays Mill Tank #1 - 3,000,000 Gallon Ground	Storage
Foundation Elevation	985.50

Overflow Elevation

1,022.50

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 5) AS OF DECEMBER 31, 2009

5) Type, capacity, and elevation of reservoirs at overflow and ground level (continued)

Clays Mill Tank #2 - 3,000,000 Gallon Ground Foundation Elevation Overflow Elevation	Storage 985.50 1,022.50
Briar Hill Tank - 750,000 Gallon Elevated Foundation Elevation Overflow Elevation	1,012.00 1,150.00
Russell Cave Tank - 1,000,000 Gallon Ground Foundation Elevation Overflow Elevation	990.50 1,020.83
Eastland Tank - 2,000,000 Gallon Elevated Foundation Elevation Overflow Elevation	1,034.67 1,170.00
Northern Division System	
Long Ridge Tank - 100,000 Gallon Standpipe Foundation Elevation Overflow Elevation	965.00 1,043.60
Glencoe Tank - 100,000 Gallon Standpipe Foundation Elevation Overflow Elevation	793,00 820,30
Sparta Tank - 50,000 Gallon Standpipe Foundation Elevation Overflow Elevation	640.00 663.00
Bromley Tank - 177,000 Gallon Standpipe Foundation Elevation Overflow Elevation	908.00 1,015.00
Hesler Tank - 237,000 Gallon Standpipe Foundation Elevation Overflow Elevation	953.00 1,055.33
Monterey Tank - 117,000 Gallon Standpipe Foundation Elevation Overflow Elevation	600.00 651.33

PLANT STATISTICS (ITEM 5) AS OF DECEMBER 31, 2009

5) Type, capacity, and elevation of reservoirs at overflow and ground level (continued)

Wheatley Tank - 186,000 Gallon Standpipe

Foundation Elevation
Overflow Elevation

909.50 1,021.50

Elk Lake Tank - 100,000 Gallon Standpipe

Foundation Elevation

910.00

Overflow Elevation

960.00

New Columbus Tank - 229,000 Gallon Standpipe

Foundation Elevation

980.00

Overflow Elevation

1,119.00

Perry Tank- 100,000 Gallon elevated tank

Foundation Elevation

973.50

Overflow Elevation

1,097.30

Fairgrounds Tank- 400,000 Gallon elevated tank

Foundation Elevation

971.00

Overflow Elevation

1,099.50

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 6) AS OF DECEMBER 31, 2009

6) Miles of Main by size and kind

SIZE	KIND	CENTRAL DIVISION NORTHERN DIVISION FEET FEET FEET (MILES) (MILES) (MILES)
36	RW LJ	256 0.048
36	DI	368 0.070
30	DI	61,427
30	CONC	11.634 46,152
30	R/W DI	8.741 46,649
30	RW CONC	1,789
24	CONC	0.339 83,387
24	,	15.793 251,299
	DI	47.595
20	DI	11,580 2.193
20	CONC	18,136 3,435
20	R/W AC	12,116 2,295
20	ĊI	13,901
20	RW CI	1,481
20	RW DI	0.280
20	RW STEEL	0.000 520
14	PEP	0.098 3,450
16	ĎI	16,098
		3.049
16	CONC	19,022 3.603
16	ĊI	54,283 10.281
16	AC	179,036 33,908
16	RW CI	14,381 2,724
16	RW DI	527 0.100

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 6) AS OF DECEMBER 31, 2009

6) Miles of Main by size and kind (continued)

SIZE	KIND	CENTRAL DIVISION NORTHERN DIVISION LEASED SYSTEM FEET FEET FEET (MILES) (MILES) (MILES)
12	CI	273,879
12	AC	287,392
12	DI	665,797
12	PVC	20,268 9,303
10	C)	3.839 1,286
10	AC	0.244 24,796
10	DI	4.696
8	ζί	0.000 480,476
8	AC	90.999 804,793
8	PVC	152.423 1,796,935 103,256
8	DI	340.329 19.556 960,249
6	CI	181.865 539,453
6	AC	959,758 132,000
6	PVC	181.772 25.000 360343.9 228984
6	DI	68.247 43.368 181,383 16,810
		34.353
4	AC	235,343 164,460 44.573 31.148
4	CI.	89,843 17,016
4	PVĊ	38,164 256,689 7,228 48.615
4	GAL	1,213 0,230
4	DI	61,824 520 11.709 0.098
4	STEEL	60 0.011
3	AC	39,900 27,000 5.114

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 6) AS OF DECEMBER 31, 2009

6) Miles of Main by size and kind (continued)

SIZE	KIND	CENTRAL DIVISION NORT FEET (MILES)	HERN DIVISION FEET (MILES)	LEASED SYSTEM FEET (MILES)
3	PVC	202,644 38.380	178,486 33.804	
3	GAL	767 0.145	The state of the s	
3	CI	0.000		
3	STEEL	0.000 45 0.009		
2.5	PVC	43,160 8.174		
2.2	CI	77,194 14.620		
2	CI	74,330 14,078		
2	PVC	74,923	46,880	
2	GAL	14,190 14,828	15,840	
2	VARIOUS	2,808 723		
1.2	CI	0.137 2,086		
1	PVC	0.395 11 0.002		
S	SUB TOTAL	9,149,727	1,180,228	0.000
1	OTAL COMBIN	1,732.903 IED (CENTRAL, NORTHERN,LEA	223.528 (SED)	10,329,955 1,956.431

KENTUCKY-AMERICAN WATER COMPANY PLANT STATISTICS (ITEM 7 - 8) AS OF DECEMBER 31, 2009

7) Types of filters: gravity or pressure, number of units and total rated in capacity in gal/min

Kentucky River Station

Type:

Gravity

Units:

10

Capacity Per Unit Per Minute:

0.00278 MG/min

Total Capacity Per Minute:

0.02778 MG/min

DOW Temporary High Rate:

0.03130 MG/min

(on peak)

Richmond Road Station

Type:

Gravity

Units:

16

Capacity Per Unit Per Minute:

0.00109 MG/min

Total Capacity Per Minute:

0.01736 MG/min

8) Type of disinfectant, number of units and capacity in pounds per 24 hours

Kentucky River Station

Type:

Wallace & Tiernan Model V-2020

Units:

4

Capacity:

3,000 pounds per day

Total Capacity:

12,000 pounds per day

Richmond Road Station

Type:

Wallace & Tiernan Model V-2020

Units:

5

Capacity:

2 @ 3,000 pounds per day & 3 @ 1000 pounds per day

Total Capacity:

9,000 pounds per day

Northern

Long Ridge

Wallace & Tiernan

Units

1

Capacity

10 pounds per day

Hwy. 22 & 127

Wallace & Tiernan

Units

1

Capacity

10 pounds per day

 Station Equipment. List each pump, giving type and capacity, HP of driving unit and character of driving unit (steam/electric/int. combustion) also whether pump is high/low duty

KENTUCKY RIVER STATION - CONDENSED SYSTEM DATA

A. PLANT CAPACITY -

40,000,000 gallons

DOW TEMPORARY HIGH RATE -

45,000,000 gallons (on peak)

B. SOURCE OF SUPPLY -

Kentucky River

C. INTAKE (Low Service) -

Kentucky River

Pump No. 1:

Floway Vertical Turbine Pump 10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-1-T2 Purchased in 2007 under Work Order No. 50100898

1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840384

In Service April 2008

Pump No. 2:

Floway Vertical Turbine Pump 10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-2-T1

Purchased in 2007 under Work Order No. 50100898

1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840380

In Service April 2008

Pump No. 3:

Floway Vertical Turbine Pump 10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-3-T1

Purchased in 2007 under Work Order No. 50100898

1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840383

In Service April 2008

C. INTAKE (Low Service) - (Continued)

Pump No. 4: Floway Vertical Turbine Pump

10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-4-T1 Purchased in 2007 under Work Order No. 50100898 1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840382

In Service April 2008

Pump No. 5: Floway Vertical Turbine Pump

10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-5-T1 Purchased in 2007 under Work Order No. 50100898 1250 H.P. General Electric Induction Motor

Model No. 8436468601 and Serial No. 840381

In Service April 2008

Pump No. 6: Floway Vertical Turbine Pump

10000 GPM (14.40 MGD) 410 Feet Total Dynamic Head

Model No. 23 TKH six stage and Serial No. 61721-1-6-T1 Purchased in 2007 under Work Order No. 50100898

1250 H.P. General Electric Induction Motor Model No. 8436468601 and Serial No. 840385

In service April 2008

D. RAW WATER TRANSFER STATION

Pump No. 8: KSB Inc. Pump, Centrifugal Split Case

Type RDL 400-540B

12600 GPM (18.144 MGD), 270 TDH at 1785 RPM

(Serial No.) OP#668386

Purchased in 2007 under Task Order #50100899 1000 H.P. General Electric Induction Motor

Model 5KAF83091174501 Type KAF, Frame 8309S Serial No. CAH283005020

Purchased in 2007 under Task Order #50100899

In Service April 2008

D. RAW WATER TRANSFER STATION - (Continued)

Pump No. 9:

KSB Inc. Pump, Centrifugal Split Case

Type RDL 400-540B

12600 GPM (18.144 MGD), 270 TDH at 1785 RPM

(Serial No.) OP#668385

Purchased in 2007 under Task Order #50100899 1000 H.P. General Electric Induction Motor

Model 5KAF83091174501 Type KAF, Frame 8309S Serial No. CAH283005021

Purchased in 2007 under Task Order #50100899

In Service April 2008

Tri-Village Pressure Pump

Pump 1 - 127 N. PACO LC

3070 225 GPM

130 TDH

Electric High Efficiency

Pump 2 - 127 & 22

PACO 3070-7 806 GPM 145 TDH Electric High Efficiency

E. RAW WATER CONTROL VAULT

The 36-inch raw water line enters the control vault which contains a Pratt Rubber Seated Butterfly, electric operated, size 30-inch serial No. 8-1067-86, year 1991, PSIG MAX,150. This valve is controlled from the computer located in the control room.

Purchased in 1980 under Work Order No. A-4810

F. CHEMICAL RAPID MIX BASINS

There are two mix tanks. One high energy mix tank equipped with lightning mixer with 50 h.p., U.S. motor drive adjustable speed.

One low energy mix tank equipped with 12 h.p., U.S. motor drive, adjustable speed. Chlorine, coagulant aid, polyaluminum chloride, carbon ferric chloride, caustic soda, polymer and lime slurry are added to raw water. After mixing, water leaves tanks via two (2) 30" mains to 10 Aldrich units.

Purchased in 1982 under Work Order No. A-4810

G. ALDRICH UNITS

Ten Aldrich Units (hydrotreators) equipped with automatic sludge removal and mixed media filters and equipped with Dorr-Oliver variable frequency drives. Each unit 69' 8-inches in diameter and 17' 9-inches high.

- 1, 2, 3, 4 Purchased in 1958 under Work Order No. A-521
- 5, 6 Purchased in 1966 under Work Order No. A-1919

G. ALDRICH UNITS - (Continued)

- 7,8 Purchased in 1970 under Work Order No. A-2535
- 9, 10 Purchased in 1980 under Work Order No. A-4808

H. FILTERS (outside portion of Aldrich Units)

Total of ten filters, 4 MGD rating. 720 square feet of filter area per unit. 40 MGD total.

All filters are equipped with surface wash capability; chlorine and filter aid can be applied to the settled water prior to filtration.

Two wash water pumps, Worthington 10 HH-110-3 (1.44 MGD), US motor, 25 h.p., 440 volts. Purchased in 1977 under Work Order No. A-4144. Pumps to two ground storage tanks with 0.54 MG of capacity.

I. CLEARWELLS

Ammonia, zinc orthophosphate, caustic soda and hydrofluorosilicic acid are applied to the filtered water just prior to the clearwells.

1 Clearwell; One concrete clearwell located under control building. (0.485 MG capacity). Purchased in 1958 under Work Order No. A-746

#2 Clearwell; One concrete clearwell located under control building. (.490 MG) and is connected to first clearwell by (2) 36-inch sluice gates and (1) 48-inch sluice gate.

Purchased in 1970 under Work Order No. A-2537

#3 Clearwell; One above ground steel clearwell 110' in diameter by 30' high holding 2.0 MG is connected to No. 1 and No. 2 well by 24-inch pipeline.

Purchased in 1982 under Work Order No. A-4806

J. CLEARWELL TRANSFER PUMP

Pump used to fill No. 3 clearwell, Allis Chalmers vertical pump model 500, 3500 GPM (5 MGD) vs. 25' TDH, GE motor, 40 h.p., 460 volts.

Purchased in 1982 under Work Order No. A-4806

K. HIGH SERVICE PUMPS

 H.S. Pump No. 10, Peerless discharge, flung bowls, 3 stage, 5560 GPM (8.0 MGD) vs. 380' TDH, Siemaen electric motor, 700 h.p., 4160 volts.

Purchased in 1988 under Work Order No. A-6425

- H.S. Pump No. 11, Patterson vertical turbine, PVT, Size/Type-19 RMC, 5556 G.P.M. (8 MGD), 380' TDH, U.S. Electric Motor, 700 H.P., 4160-volt, 1780 R.P.M. (Purchased in 1998 under BP 98-03, W.O. No. A-8919)
- H.S. Pump No. 12, DeLaval Pump, 2 stage, 5600 GPM (8.5 MGD) vs. 380' TDH, Ideal motor, 700 h.p., 4160 volts. (Purchased in 1966 under Work Order No. A-1872).
- H.S. Pump No. 13, DeLaval P16/14D, 7000 GPM (10 MGD), vs. 380' TDH, Continental Electric motor, 800 h.p., 4160 volts. (Purchased in 1991 under Work Order No. A-7430).
- H.S. Pump No. 14 Peerless vertical turbine, 24 MA/H X B, 7000 GPM (10 MGD) vs. 380' TDH, Continental motor, 800 h.p., 4160 volts. (Purchased in 1970 under Work Order No. A-2536).
- 6) H.S. Pump No. 15 Allis Chalmers vertical turbine, H20 x 16, VTMC-7, 7000 GPM (10 MGD) vs. 380' TDH, Continental electric motor, 900 h.p., 4160 volts.

Purchased in 1981 under Work Order No. A-4812.

L. STANDBY EQUIPMENT

H.S. Pump No. 15 - Allis Chalmers vertical turbine VTMC-7, 7000 GPD (10 MGD) vs. 380' TDH, diesel driven by Detroit Diesel V-16, through a right angle drive, 765 h.p. (Purchased in 1980 under Work Order No. A-4804).

Emergency Generator No. 1 - Engine Room/Pump Station-Detroit Diesel, 4 Cyl., 90 k.w., 480 volts. (Purchased in 1981 under Work Order No. A-4805).

Emergency Generator No. 2 Electrical Bidg - Detroit Diesel, 4 Cyl, 75 k.w., 480 volts, (Purchased in 1981 under Work Order No. A-4811).

M. IN PLANT MONITORING EQUIPMENT

Level Indicator	- Kentucky River		
Streaming Current Monitor	- Treated Water		
pH Analyzer	- Raw Water		
pH Analyzer	- Combined Filter Effluent		
pH Analyzer	- Plant Effluent		
Loss of Head	- Filters		
Rate of Flow	- Filters		
Level	- Filters		
Turbidimeters	- Filtered water (each filter)		
	- Raw Water		
	- Combined Filter Effluent		
	- Plant Effluent		
Particle Counts	- Raw Water		
	- Filtered water (each filter)		
and the second s	- Plant Effluent		
Chlorine Residual Analyzers	- Combined Filter Effluent		
	- Plant Effluent		
Chlorine Residual & pH Analyzer	- Treated Water		
Phosphate Analyzer	- Plant Effluent		
Fluoride Analyzer	- Plant Effluent		
Monochloramine Analyzer	- Plant Effluent		
SCADA (entire plant operations)	- Intake Pumps		
	- Raw water flow control		
	- Transfer pumps		
	- Supernatant pit pumps		
	- Filter backwash water handling system		
	- Filter operations		
	- Dechlorination system		
	- Distributed water venturi vaults		
	- Chemical feed systems		
	- Filter operations		
	- Clearwell levels		

Station Equipment. List each pump, giving type and capacity, HP of driving unit and character of driving unit (steam/electric/int, combustion) also whether pump is high/low duty

RICHMOND ROAD STATION - CONDENSED SYSTEM DATA

A. PLANT CAPACITY -

25,000,000 gallons

DOW TEMPORARY HIGH RATE -

30,000,000 gallons (on peak)

B. SOURCE OF SUPPLY - Kentucky River

Jacobson Reservoir - 618 MG Lake Ellerslie Reservoir - 88.7 MG

INTAKE (Low Service)

- Kentucky River See Plant Statistics (Item 9.C Intake <LOW SERVICE> -Kentucky River
- Jacobson Reservoir
- a. L.S. Pump Unit No. 1, DeLaval A-1018L, 2800 GPM (4* MGD) vs. 110' TDH, (Pump purchased in 1966 under Work Order No. A-2050), TECO premium efficiency motor, 100 h.p., 460 volts. Motor purchased 7/7/95 work order No. A-8185 to replace original.
- b. L.S. Pump Unit No. 2, DeLaval A-1018L, 2800 GPM (4* MGD), vs. 1101 TDH, Westinghouse motor, 100 h.p., 440 volts: (Purchased in 1966 under Work Order No. A-2050). (Motor purchased in 1996 under Work Order No. A-8319)
- c. L.S. Pump Unit No. 3, Electric/Diesel, Allis Chalmers Model, 205-848-503, 8350 GPM (12* MGD) vs. 180' TH, Ideal motor, 400 h.p., 2300 volts. (Pump purchased in 1956 under Work Order No. A-472) (Diesel purchased 1995, Work Order No A-7866, BP No. 90-09)
 - * Low service pumps Nos. 1,2 and 3 have name plate ratings of 4, 4 and 12 MGD respectively. Historical performance since the installation of a 30-inch line on the outlet side of the pumps and a reduction in head pressure has been 6, 6 and 16 MGD respectiv

One Compare, Ref 100012122/0027, Type L37-9A, rotary screw air compressors to supply the aeration system for Jacobson Reservoir. The aerator lines consist of two runs of tubing, 3,600 feet each, complete with buoyancy hose. (Purchased 1994, Work Order A-7866)

Lake Ellerslie Reservoir

d. Aeration System

- a, L.S. Pump Unit No. 5, DeLaval 250544, 2800 GPM (4MGD) vs. 50' TH, (Purchased in 1948 under work order No. E-152), GE motor, 40 h.p., 440 volts, Frame 332, Type KT, Model Cin 8370 (9186), RPM-1145, (motor made 1921 as per SN.3883178.
- b. L.S. Pump Unit No. 4, Ingersoll-Rand pump # 0738147, size 12 AFV, 4160 GPM (6 MGD) vs. 50 TH, RPM 870, GE motor Frame 544, Typer KT, Model 84E184G1, RPM - 890, 60 h.p., 440 volts. (Installed 1938).

D. JACOBSON RESERVOIR INTAKE

The 24-inch line from the Jacobson Reservoir intake feeds a 16-inch, 20-inch, and a 24-inch main which, in turn, feeds to the suction side of the Jacobson Reservoir L.S. pumps, 1, 2, and 3. Also connected into the 24-inch line is a 30-inch raw water line from the Kentucky River. Potassium permanganate is added to the raw water at the intake for taste and odor control.

The Lake Ellerslie Reservoir intake has two (2) 24-inch lines leaving the intake to feed the suction of L.S. pumps No. 4 and 5. From the discharge side two (2) lines go to the chemical feed vault, a 12-inch and 20-inch.

E. INFLUENT RAW WATER VAULT

The 30-inch, 20-inch and 16-inch raw water mains from Jacobson Reservoir flow into two (2) raw water control vaults inside the plant property. One vault for the North basins and one for the South Basin.

Pre chlorine and pre caustic are fed at each raw water control vault. The remaining treatment chemicals are added at the influent of each sedimentation basin.

F. RAPID MIX FLOCCULATORS AND SEDIMENTATION BASINS

There are four (4) - 0.75 MG concrete settling basins with one rapid mix for each pair of basins (North and South) at the point of chemical application. At the rapid mix, polyaluminum chloride, ferric chloride and cationic polymner are added to the coagulation. Eight (8) flocculators are in eight chambers that begin directly after the rapid mix unit of each basin.

G. FILTERS

A total of 16 filters rated at 1.56 MGD each, 20' x 17' or 340 sq. ft. each, with Leopold bottoms and air wash backwash. The media consists of 24 inches of granular activated carbon and six inches of sand. Filter aid can be applied to each filter when needed

One wash pump, Allis Chalmers, Ser# 1-5203-72199-1-1, Size 6x5, Type N, Model C-3, Imp. dia. 10 - 7/8", 1000 GPM (1.44 MGD) vs. 90' TH, GE motor, 20 h.p., 440 volts which pumps to a steel 50,000 gallon wash water tank, 24' in diameter by 14' 10 - ½ inch.

H. HIGH SERVICE PUMPS

- H.S. Pump No. 8, Ingersoll RandSize 8ALV, Ser# 03553072, RPM, Imp. 8ALV3BX1, Dia. 16.375, 1775, 2780 GPM (4.0 MGD) vs. 240' TH, Continental motor, 200 h.p., 480 volts. (Purchased in 1955 under Work Order No. A-452). Motor replaced 6/10/88
- H.S. Pump No. 7, DeLaval Ser# 259260 Type P16/14D, RPM 1200, 6950 GPM (10.008 MGD) vs. 240' TH, Continental motor, 500 h.p., 480 volts. (Purchased in 1955 under Work Order No. A-452 BP 43-54). Motor replaced 6/10/88 under Work Order No. A-6218
- 3) H.S. Pump No. 6, DeLaval Ser#257314, Type L12/10 1750 RPM, 4520 GPM (6.5 MGD) vs. 190' TH, Continental motor, 250 h.p., 480 volts. (Purchased in 1953 under Work Order No. A-252). Motor replaced 7/11/88 under Work Order No. A-6424.

I. HIGH SERVICE PUMPS WITH STANDBY DIESEL EQUIPMENT

- H.S. diesel driven pump No. 9, Patterson Pump Ser# 91PT 15783A10, 4862 GPM (7.0 MGD) VS 235 TH, Cummins diesel Model NTA855P, 372 HP @ 1800 RPM. Engine # 11634478 / SO# 60752 (Purchased in 1993 under Work Order No. A-7322).
- 2) H.S. diesel driven pump No. 11, Peerless Pump Model 8A16B, Ser# 308185, 2800 GPM, RPM 1800 (4.03 MGD) vs. 220' TH, (Purchased in 1965 under Work Order No. A-1784). 180 h.p. diesel driver GM Model 7064-3002 Unit # 6VA-26731 Max RPM No Load = 1940.
- 3) H.S. diesel driven pump No. 10, DeLaval Ser# 230310, 3850 GPM (5.54 MGD) vs. 231' TH, RPM 1200, Installed 1940. GM diesel Model 24104, Unit # 24A-293, S.O.# 52399, 580 h.p., Installed 1955 BP60-55; W.O.# A-475. or electric driven by Continental motor, 250hp. (Motor purchased in 1988 Under Work Order No A-6424, BP-84-10.)

J. STANDBY EQUIPMENT

Emergency Generator No. 1 (High Service Pumps) - GM diesel Model 6151E, 440 volt, 115 KW, 144 KVA.

Emergency Generator No. 2 (Chemical Feed Systems) - Onan Mocel 250 ODFM17R/3028N, 250 KW, 312.5 KVA, 390 h.p. (Purchased in 6/10/88 under Work Order No. A-6218).

Emergency Generator No. 3 (Sludge Processing Systems) - Onan Model 500, ODFY-4xR/30285E, 500 KW, 625 KVA, 760 h.p. (purchased in 6/10/88 under Work Order No. A-6218).

J. IN-PLANT MONITORING EQUIPMENT

Level Indicator	- Jacobson Reservoir		
Streaming Current Monitor	- Treated Water		
pH	- Treated Water		
Loss of Head	- Filters		
Rate of Flow	- Filters		
Level	- Filters		
Turbidimeters	-Raw water		
	- Filtered Water (each filter)		
	-Basin Effluent		
	Entrance to clearwell		
	-Plant Effluent		
Chlorine residual analyzers	-Treated water		
2 10 1 10 1 10 1 10 1 10 1 10 1 10 1 10	- Entrance to Clearwell		
	-Plant Effluent		
SCADA (entire plant operation)	-Intake pumps		
	-Raw water flow control		
	-Filter backwash water handling system		
	-Filter operation		
	-Chemical feed system		
	-Clearwell levels		
	-Distributed water @ RRS		
	-Distributed system operation		
Particle counts	-Raw water		
	- Filtered Water (each filter)		
	-Plant Effluent		
Flouride	-Plant Effluent		
Monochloramine Analyzer	-Plant Effluent		
Phosphate Analyzer	-Plant Effluent		
The Control of the Co			

K. SYSTEM STORAGE

Twenty-six (26) storage tanks ranging in size from 100,000 gallons to 3,000,000 gallons with a total storage capacity of 24,380,000 gallons (does not include clearwell storage).

TANK	MG	YEAR
Greater Fayette System		
Tates Creek Road Elevated	0.50	1954
Cox Street Elevated	1.00	1955
Cox Street Ground	1.00	1948
York Street Ground	1.00	1948
Mercer Road Elevated	2.00	1964
Parkers Mill Road Ground	3.00	1968
Sadieville Standpipe	0.38	1975
Hall Standpipe	0.21	1965
Muddy Ford Standpipe	0.75	1988
Hume Road Ground	3.00	1987
Briar Hill Tank	0.75	1999
Clays Mill Tank 1	3,00	1996
Clays Mill Tank 2	3.00	2004
Eastland Tank	2.00	2005
Russell Cave Tnk	1.00	2005
Owen County System		
Long Ridge	0.10	1965
Brombley	0.18	1993
Sparta	0.05	1965
Glencoe	0.10	1965
New Wheatley	0.19	1999
Hesler	0.23	1995
Monterey	0.12	1995
Elk Lake	0.10	1965
New Columbus	0.23	2002
Perry Street	0.10	1959
Fairground	0.40	1989
TOTAL TANK STORAGE	24.38	
CLEARWELLS		
Clearwells - KY River Station	1.00	
Clearwells - Richmond Road Station	1.00	
Clearwells - Storage Tank KRS	2.00	
TOTAL TANK/CLEARWELL STORAGE	28.38	

PLANT STATISTICS (ITEM 10 - 14) AS OF DECEMBER 31, 2009

		als., and elctric in KWH

Coal:

Gas:

Oil:

Electricity:

45,487,579 kWh

11) Give description and total cost of any sizable additions or retirements to plant and servcice outside the normal system of growth for the period covered by this report

Richmond Road Station: Caustic bulk tank rehab

Kentucky River Station: Sludge lagoons residuals removal

12) Capacity of clear well

Kentucky River Station

Clearwell No. 1 - Concrete structure under control building	485,000	Gallons
Clearwell No. 2 - Concrete structure under and adjacent to building	490,000	Gallons
Clearwell No. 3 - Steel above ground reservoir	2,000,000	Gallons

Richmond Road Station

Clearwell No. 1 - Concrete structure underneath filters	600,000	Gallons
Clearwell No. 2 - Concrete structure adjacent to pumping station	450,000	Gallons

13) Peak month, in gallons of water sold

July 2009 was peak month for System Delivery = 1,331,434,000 gallons

14) Peak day, in gallons of water sold

July 17, 2009 was the peak day of water sold with sales of 52.557 MG.

OATH

Commonwealth o_	Kentucky	.)			
Countral	Fountto)			
County of _	Fayette	.)			
	(Insert	Michael A. Miller here the name of the affiant)	makes oath an		
that he is	/Insert	t here the official title of the a	ffiant)	of	
	(MOCI	those the omout the or the w			
		merican Water Compar			
	(Insert her the exact	legal title or name of the resp	oondent)		
that it is his duty to have supervision over the books of account of the respondent and to control the manner in which such books are kept; that he knows that such books have, during the period covered by the foregoing report, been kept in good faith in accordance with the accounting and other orders of the Public Service Commission of Kentucky, effective during the said period; that he has carefully examined the said report and to the best of his knowledge and belief the entries contained in the said report have, so far as they relate to matters of account, been accurately taken from the said books of account and are in exact accordance therewith; that he believes that all other statements of fact contained in the said report are true; and that the said report is a correct and complete statement of the business and affairs of the abovenamed respondent during the period of time from and including					
January 1	, 20 <u>09</u>	, to and including	December 31	, 20 <u>09</u>	
		/Signot	ure of official)		
		(Signati	gre or ornolary		
Subscribed and sv	worn to before me,	Notary Public	, in and for	the	
State and County	above named, this	da,	y of	,20 10	
•					
	(AP	PLY SEAL HERE)			
	(-11	, <u> </u>			
B.A					
My commission	expires				

OATH

RECEIVED

MAR 30 2010

State of	West Virginia)	þ	UBLIĆ SERVIOE COMMISSION
County of	Kanawha			
	I	Michael A. Miller here the name of the affia		ith and says
that he is	(Insert	Assistant Treasure here the official title of the		of
		merican Water Comp		
	(Insert her the exact I	egal title or name of the r	espondent)	
to control the ma have, during the accordance with the Kentucky, effective report and to the report have, so fathe said books of all other stateme report is a correct	nner in which such period covered by the accounting and over during the said pest of his knowle ar as they relate to account and are in the of fact contained and complete staff	over the books of act books are kept; that the foregoing report other orders of the P period; that he has adge and belief the commatters of account, exact accordance the doin the said report terment of the busines of time from and incl	at he knows that t, been kept in go carefully examine entries contained been accurately erewith; that he be t are true; and the ess and affairs of	such books good faith in mmission of ged the said in the said taken from pelieves that hat the said
January 1	1 , 20 09	, to and including	December 31	. 20 09
		Michael	9 A. Mill ature of official)	
Subscribed and s	worn to before me,	Notary Public	, in and	d for the
State and County	above named, this	24 Th d	lay of March	,20 <u>10</u>
	(APP	LY SEAL HERE)	Myc	OFFICIAL SEAL STATE OF WEST VIRGINIA NOTARY PUBLIC Lisa R. Brooks 18 Mill Creek Crossing Hurricane, WV 25826 ommission Expires September 7, 2019
My commission	expires Ty	Signature of officer	2019 Long Authorized to adminis	sks ster oaths)