

Case No. 2013-00237

Exhibit 13

WATER SERVICE CORPORATION OF KENTUCKY
Reconciliation Summary

w/p [p-5]

Acct #	A/D or A/A Acct #	Account Description	Restatement Plant Accounts	Restatement vs TB UC Difference	Per Restatement	Per TB UC = AA + UA + UR	Per TB AA	Per TB UR	Per TB UA	Restatement vs TB UC Difference	Per Restatement	Per TB UC = AA + UA + UR	Per TB AA	Per TB UR	Per TB UA
Plant															
1020	1835	ORGANIZATION	Organization	36,283	164,394	128,111	128,111	-	-	8,870	-	(8,870)	(8,870)	-	-
1025	1840	FRANCHISES				-	-	-	-			-	-	-	-
1040	0	LAND & LAND RIGHTS TRANS	Land	(1,862)	20,677	-	-	-	-			-	-	-	-
1045	0	LAND & LAND RIGHTS GEN PL				22,539	20,044	-	2,495			-	-	-	-
1050	1845	STRUCT & IMPRV SRC SUPPLY	Common	1,862	8,663,904	113,002	113,002	-	-	513,864	(3,093,365)	(23,242)	(23,242)	-	-
1055	1850	STRUCT & IMPRV WTR TRT PL				452,040	452,040	-	-			(149,987)	(149,987)	-	-
1060	1855	STRUCT & IMPRV TRANS DIST				-	-	-	-			-	-	-	-
1065	1860	STRUCT & IMPRV GEN PLT				129,603	129,603	-	-			(7,348)	(7,348)	-	-
1080	1875	WELLS & SPRINGS				475,035	475,035	-	-			(68,495)	(68,495)	-	-
1090	1885	SUPPLY MAINS				8,822	8,822	-	-			(249)	(249)	-	-
1105	1900	ELECTRIC PUMP EQUIP WTP				595,959	595,959	-	-			(86,792)	(86,792)	-	-
1110	1905	ELECTRIC PUMP EQUIP TRANS				5,577	5,577	-	-			(296)	(296)	-	-
1115	1910	WATER TREATMENT EQPT				574,203	574,203	-	-			(199,093)	(199,093)	-	-
1120	1915	DIST RESV & STANDPIPES				522,965	522,965	-	-			(228,855)	(228,855)	-	-
1125	1920	TRANS & DISTR MAINS				2,975,976	2,975,976	-	-			(1,312,250)	(1,312,250)	-	-
1130	1925	SERVICE LINES				682,894	682,894	-	-			(566,222)	(566,222)	-	-
1135	1930	METERS				708,803	708,803	-	-			(417,351)	(417,351)	-	-
1140	1935	METER INSTALLATIONS				349,788	349,788	-	-			(169,467)	(169,467)	-	-
1145	1940	HYDRANTS				382,079	382,079	-	-			(47,696)	(47,696)	-	-
1150	1945	BACKFLOW PREVENTION DEVIC				-	-	-	-			-	-	-	-
1170	1965	OTH PLT&MISC EQUIP TRANS				-	-	-	-			-	-	-	-
1175	1970	OFFICE STRUCT & IMPRV				144,933	72,362	-	72,571			(49,639)	(14,396)	(35,243)	-
1180	1975	OFFICE FURN & EQPT				99,305	63,058	-	36,247			(81,626)	(51,820)	(29,805)	-
1190	1985	TOOL SHOP & MISC EQPT				259,537	258,985	-	551			(115,781)	(115,223)	(558)	-
1195	1990	LABORATORY EQUIPMENT				45,182	45,182	-	-			(27,359)	(27,359)	-	-
1205	2000	COMMUNICATION EQPT				64,260	44,156	-	20,104			(46,684)	(36,105)	(10,579)	-
1210	2005	MISC EQUIPMENT				-	-	-	-			-	-	-	-
1215	0	WATER PLANT ALLOCATED				69,976	69,976	-	-			-	-	-	-
1220	2010	OTHER TANGIBLE PLT WATER				-	-	-	-			(8,745)	(8,745)	-	-
		Sewer				2,104	2,104	-	-			(53)	(53)	-	-
Total Plant				36,283	8,848,975	8,812,693	8,680,725	-	131,968	522,734	(3,093,365)	(3,616,099)	(3,539,914)	-	(76,185)
Total Plant Check					8,848,975	8,812,693	8,680,725	-	131,968	522,734	(3,093,365)	(3,616,099)	(3,539,914)	-	(76,185)

WATER SERVICE CORPORATION OF KENTUCKY
Reconciliation Summary

w/p [p-5]

Acct #	A/D or A/A Acct #	Account Description	Restatement Plant Accounts	Restatement vs TB UC Difference	Per Restatement	Per TB UC = AA + UA + UR	Per TB AA	Per TB UR	Per TB UA	Restatement vs TB UC Difference	Per Restatement	Per TB UC = AA + UA + UR	Per TB AA	Per TB UR	Per TB UA	
1555	2300	TRANSPORTATION EQPT WTR	Vehicle	-	489,813	489,813	42,210	-	447,603	(44,282)	(481,305)	(437,023)	(25,664)	-	(411,359)	
Total Transportation					489,813	489,813	42,210	-	447,603	(44,282)	(481,305)	(437,023)	(25,664)	-	(411,359)	
Total Transportation Check					489,813	489,813	42,210	-	447,603	(44,282)	(481,305)	(437,023)	(25,664)	-	(411,359)	
					-	-	-	-	-							
1580	2320	MAINFRAME COMPUTER WTR	Computers	-	720,843	28,367	-	-	28,367	46,758	(266,858)	(17,203)	-	-	(17,203)	
1585	2325	MINI COMPUTERS WTR				79,042	-	-	79,042			(68,259)	-	-	(68,259)	
1590	2330	COMP SYS COST WTR				595,428	-	-	595,428			(210,379)	-	-	(210,379)	
1595	2335	MICRO SYS COST WTR				18,007	-	-	18,007			(17,775)	-	-	(17,775)	
Total Computer					720,843	720,843	-	-	720,843	46,758	(266,858)	(313,616)	-	-	(313,616)	
Total Computer Check					720,843	720,843	-	-	720,843	46,758	(266,858)	(313,616)			(313,616)	
					-	-	-	-	-							
Total Plant					10,059,632	10,023,349	8,722,935	-	1,300,414	525,210	(3,841,528)	(4,366,738)	(3,565,577)	-	(801,161)	
Totals for Check					10,059,632	10,021,244	8,720,830	-	1,300,414	525,157	(3,841,528)	(4,366,685)	(3,565,525)	-	(801,161)	
					-	2,104	2,104	-	-							
CIAC																
3430	3975	CIAC-OTHER TANGIBLE PLT W	Common	(29,791)	(110,835)	(74,378)	(74,378)	-	-	22,686	35,028	12,280	12,280	-	-	
3435	3980	CIAC-WATER-TAP				(6,666)	(6,666)	-	-			63	63	-	-	
					(29,791)	(110,835)	(81,044)	(81,044)	-	-	22,686	35,028	12,342	12,342	-	-
AIAC																
3225		ADV-IN-AID OF CONST-WATER	Common	-	(113,081)	(113,081)	(113,081)	-	-	32,355	32,355	-	-	-	-	
Total					6,492					577,774						

WATER SERVICE CORPORATION OF KENTUCKY

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Case No. 2013 - 00237

Plant Restatement from Case No. 2010 - 00476

Test Year Ended September 30, 2010

	<u>Year Placed in Service</u>	<u>Date Acq.</u>	<u>Total Utility Plant in Service</u>	<u>Years in Service</u>	<u>Depr. Rate</u>	<u>Acc. Depr.</u>	<u>Net Plant</u>	<u>Fully Deprec.</u>
<u>Plant at Acquisition</u>								
Land	1981	1/1/1981	3,257.48	29.75	0.0%	-	3,257.48	No
Land	1981	1/1/1981	596.00	29.75	0.0%	-	596.00	No
Land	1981	1/1/1981	1,234.50	29.75	0.0%	-	1,234.50	No
Common	1985	11/21/1985	13,478.20	25.75	2.0%	6,941.27	6,536.93	No
Common	1985	11/21/1985	185,476.30	25.75	2.0%	95,520.29	89,956.01	No
Common	1985	11/21/1985	2,641.38	25.75	2.0%	1,360.31	1,281.07	No
Common	1985	11/21/1985	6,336.72	25.75	2.0%	3,263.41	3,073.31	No
Common	1985	11/21/1985	30,123.53	25.75	2.0%	15,513.62	14,609.91	No
Common	1985	11/21/1985	194,242.01	25.75	2.0%	100,034.64	94,207.37	No
Common	1985	11/21/1985	25,622.80	25.75	2.0%	13,195.74	12,427.06	No
Common	1985	11/21/1985	334,189.62	25.75	2.0%	172,107.65	162,081.97	No
Common	1985	11/21/1985	13,680.34	25.75	2.0%	7,045.38	6,634.96	No
Common	1985	11/21/1985	10,164.72	25.75	2.0%	5,234.83	4,929.89	No
Common	1985	11/21/1985	312,686.93	25.75	2.0%	161,033.77	151,653.16	No
Common	1985	11/21/1985	125,585.14	25.75	2.0%	64,676.35	60,908.79	No
Common	1985	11/21/1985	2,264,076.47	25.75	2.0%	1,165,999.38	1,098,077.09	No
Common	1985	11/21/1985	283,658.51	25.75	2.0%	146,084.13	137,574.38	No
Common	1985	11/21/1985	40,452.80	25.75	2.0%	20,833.19	19,619.61	No
Common	1985	11/21/1985	515,437.63	25.75	2.0%	265,450.38	249,987.25	No
Common	1985	11/21/1985	78,560.82	25.75	2.0%	40,458.82	38,102.00	No
Common	1985	11/21/1985	370,692.25	25.75	2.0%	190,906.51	179,785.74	No
Common	1985	11/21/1985	70,195.28	25.75	2.0%	36,150.57	34,044.71	No
Common	1985	11/21/1985	145,967.76	25.75	2.0%	75,173.40	70,794.36	No
Common	1985	11/21/1985	19,188.32	25.75	2.0%	9,881.98	9,306.34	No
Common	1985	11/21/1985	129,343.47	25.75	2.0%	66,611.89	62,731.58	No
Common	1985	11/21/1985	21,885.34	25.75	2.0%	11,270.95	10,614.39	No
Common	1997	7/31/1997	6,000.81	13.75	2.0%	1,650.22	4,350.59	No
Common	1997	7/31/1997	677.84	13.75	2.0%	186.41	491.43	No
Common	1997	7/31/1997	39,951.21	13.75	2.0%	10,986.58	28,964.63	No
Common	1997	7/31/1997	18,022.24	13.75	2.0%	4,956.12	13,066.12	No
Common	1997	7/31/1997	29,151.79	13.75	2.0%	8,016.74	21,135.05	No
Common	1997	7/31/1997	34,478.84	13.75	2.0%	9,481.68	24,997.16	No
Common	1997	7/31/1997	682.50	13.75	2.0%	187.69	494.81	No
Common	1997	7/31/1997	33,053.68	13.75	2.0%	9,089.76	23,963.92	No
Common	1997	7/31/1997	6,843.71	13.75	2.0%	1,882.02	4,961.69	No
Common	1997	7/31/1997	12,226.94	13.75	2.0%	3,362.41	8,864.53	No
Common	1997	7/31/1997	337.29	13.75	2.0%	92.75	244.54	No

WATER SERVICE CORPORATION OF KENTUCKY

Case No. 2013 - 00237

Plant Restatement from Case No. 2010 - 00476

Test Year Ended September 30, 2010

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	Year Placed in Service	Date Acq.	Total Utility Plant in Service	Years in Service	Depr. Rate	Acc. Depr.	Net Plant	Fully Deprec.
Common	1997	7/31/1997	25,347.95	13.75	2.0%	6,970.69	18,377.26	No
Common	1997	7/31/1997	7,520.74	13.75	2.0%	2,068.20	5,452.54	No
Common	1997	7/31/1997	20,637.80	13.75	2.0%	5,675.40	14,962.41	No
Common	1997	7/31/1997	3,041.00	13.75	2.0%	836.28	2,204.73	No
Common	1997	7/31/1997	854.21	13.75	2.0%	234.91	619.30	No
Common	1997	7/31/1997	8,920.93	13.75	2.0%	2,453.26	6,467.67	No
Common	1997	7/31/1997	18,713.80	13.75	2.0%	5,146.30	13,567.51	No
Common	1997	7/31/1997	42,319.97	13.75	2.0%	11,637.99	30,681.98	No
Common	1997	7/31/1997	117,894.63	13.75	2.0%	32,421.02	85,473.61	No
Common	1997	7/31/1997	2,383.00	13.75	2.0%	655.33	1,727.68	No
Common	1997	7/31/1997	454.00	13.75	2.0%	124.85	329.15	No
Land	1997	7/31/1997	840.80	13.75	0.0%	-	840.80	No
Land	1997	7/31/1997	6,853.00	13.75	0.0%	-	6,853.00	No
Land	1997	7/31/1997	628.83	13.75	0.0%	-	628.83	No
Land	1997	7/31/1997	1,025.44	13.75	0.0%	-	1,025.44	No
Land	1997	7/31/1997	5,496.00	13.75	0.0%	-	5,496.00	No
Land	1997	7/31/1997	112.00	13.75	0.0%	-	112.00	No
Vehicle	1997	7/31/1997	91,200.55	13.75	25.0%	91,200.55	-	Yes
Vehicle	1997	7/31/1997	23,193.71	13.75	25.0%	23,193.71	-	Yes
Vehicle	1997	7/31/1997	30,641.95	13.75	25.0%	30,641.95	-	Yes
Vehicle	1997	7/31/1997	3,289.00	13.75	25.0%	3,289.00	-	Yes
Vehicle	1997	7/31/1997	626.00	13.75	25.0%	626.00	-	Yes
Vehicle	1999	7/1/1999	23,723.00	11.75	25.0%	23,723.00	-	Yes
Common	2000	12/1/2000	69,976.00	10.75	2.0%	15,044.84	54,931.16	No
Vehicle	2000	1/1/2000	21,601.00	10.75	25.0%	21,601.00	-	Yes
Vehicle	2000	3/1/2000	24,098.00	10.75	25.0%	24,098.00	-	Yes
Vehicle	2001	3/1/2001	32,326.00	9.75	25.0%	32,326.00	-	Yes
Organization	2002		102,864.30	8.75	0.0%	-	102,864.30	No
Organization	2002		36,282.69	8.75	0.0%	-	36,282.69	No
Common	2002		38,243.82	8.75	2.0%	6,692.67	31,551.15	No
Computers	2002		5,780.15	8.75	12.5%	5,780.15	-	Yes
Vehicle	2002		25,878.91	8.75	25.0%	25,878.91	-	Yes
Common	2003		210,574.95	7.75	2.0%	32,639.12	177,935.83	No
Computers	2003		3,592.20	7.75	12.5%	3,479.94	112.26	No
Vehicle	2003		66,712.73	7.75	25.0%	66,712.73	-	Yes
Organization	2003		22,898.39	7.75	0.0%	-	22,898.39	No
Common	2004		456,980.03	6.75	2.0%	61,692.30	395,287.73	No
Computers	2004		2,901.96	6.75	12.5%	2,448.53	453.43	No
Vehicle	2004		55,831.70	6.75	25.0%	55,831.70	-	Yes
Organization	2004		1,945.82	6.75	0.0%	-	1,945.82	No
Common	2005		709,699.03	5.75	2.0%	81,615.39	628,083.64	No
Computers	2005		4,157.92	5.75	12.5%	2,988.51	1,169.42	No
Vehicle	2005		19,892.64	5.75	25.0%	19,892.64	-	Yes

WATER SERVICE CORPORATION OF KENTUCKY
Case No. 2013 - 00237
Plant Restatement from Case No. 2010 - 00476
Test Year Ended September 30, 2010

w/p [p-5a]

	<u>Year Placed in Service</u>	<u>Date Acq.</u>	<u>Total Utility Plant in Service</u>	<u>Years in Service</u>	<u>Depr. Rate</u>	<u>Acc. Depr.</u>	<u>Net Plant</u>	<u>Fully Deprec.</u>
Organization	2005		402.90	5.75	0.0%	-	402.90	No
Common	2006		473,734.75	4.75	2.0%	45,004.80	428,729.95	No
Computers	2006		2,112.29	4.75	12.5%	1,254.17	858.12	No
Vehicle	2006		15,605.90	4.75	25.0%	15,605.90	-	Yes
Common	2007		225,174.75	3.75	2.0%	16,888.11	208,286.64	No
Computers	2007		138,625.61	3.75	12.5%	64,980.75	73,644.86	No
Vehicle	2007		32,536.51	3.75	25.0%	30,502.98	2,033.53	No
		Subtotal	8,616,350.43			3,598,498.41	5,017,852.02	
<u>2008 Plant Additions</u>								
Common	2008		625,518.99	2.75	2.0%	34,403.54	591,115.45	No
Computers	2008		502,208.00	2.75	12.5%	172,634.00	329,574.00	No
Vehicle	2008		24,039.77	2.75	25.0%	16,527.34	7,512.43	No
Land	2008		484.54	2.75	0.0%	-	484.54	No
Organization	2008		-	2.75	0.0%	-	-	Yes
		Subtotal	1,152,251.30			223,564.89	928,686.41	
<u>2009 Plant Additions</u>								
Common	2009		126,895.36	1.75	2.0%	4,441.34	122,454.02	No
Computers	2009		59,822.39	1.75	12.5%	13,086.15	46,736.24	No
Vehicle	2009		(1,334.63)	1.75	25.0%	(333.66)	(1,000.97)	No
Land	2009		173.08	1.75	0.0%	-	173.08	No
Organization	2009		-	1.75	0.0%	-	-	Yes
		Subtotal	185,556.20			17,193.83	168,362.37	
<u>2010 Plant Additions</u>								
Common	2010		103,905.10	1.00	2.0%	2,078.10	101,827.00	No
Computers	2010		1,642.93	1.00	12.5%	205.37	1,437.56	No
Vehicle	2010		(49.91)	1.00	25.0%	(12.48)	(62.39)	No
Land	2010		(24.39)	1.00	0.0%	-	(24.39)	No
Organization	2010		-	1.00	0.0%	-	-	Yes
		Subtotal	105,473.73			2,270.99	103,177.78	
		Total	10,059,631.66			3,841,528.11	6,218,078.59	

WATER SERVICE CORPORATION OF KENTUCKY
Case No. 2013 - 00237
Plant Restatement from Case No. 2010 - 00476
Test Year Ended September 30, 2010

w/p [p-5a]

	Year Placed in Service	Date Acq.	Total Utility Plant in Service	Years in Service	Depr. Rate	Acc. Depr.	Net Plant	Fully Deprec.
<u>Advances in Aid of Construction</u>								
Common	1991	7/15/1991	11,611.30	19.75	2.0%	4,586.46	7,024.84	No
Common	1993	12/15/1993	1,938.50	17.75	2.0%	688.17	1,250.33	No
Common	1995	1/11/1995	5,579.76	15.75	2.0%	1,757.62	3,822.14	No
Common	1995	3/15/1995	22,218.75	15.75	2.0%	6,998.91	15,219.84	No
Common	1995	3/15/1995	7,500.00	15.75	2.0%	2,362.50	5,137.50	No
Common	1997	7/14/1997	8,730.50	13.75	2.0%	2,400.89	6,329.61	No
Common	1997	6/30/1997	23,736.03	13.75	2.0%	6,527.41	17,208.62	No
Common	1999	8/25/1999	10,148.14	11.75	2.0%	2,384.81	7,763.33	No
Common	2000	10/2/2000	1,866.20	10.75	2.0%	401.23	1,464.97	No
Common	2000	4/17/2000	11,617.18	10.75	2.0%	2,497.69	9,119.49	No
Common	2000	2/16/2000	8,134.17	10.75	2.0%	1,748.85	6,385.32	No
		Subtotal	113,080.53			32,354.54	80,725.99	
		Total	113,080.53			32,354.54	80,725.99	
<u>Contributions in Aid of Construction</u>								
Common	1988	7/12/1988	9,255.00	22.75	2.0%	4,211.03	5,043.98	No
Common	1990		19,145.65	20.75	2.0%	7,945.44	11,200.21	No
Common	1990		2,885.35	20.75	2.0%	1,197.42	1,687.93	No
Common	1992	4/12/1992	38,770.04	18.75	2.0%	14,538.77	24,231.28	No
Common	1994	6/26/1994	3,600.00	16.75	2.0%	1,206.00	2,394.00	No
Common	1997	2/27/1997	592.40	13.75	2.0%	162.91	429.49	No
Common	1998	4/20/1998	6,393.40	12.75	2.0%	1,630.32	4,763.08	No
Common	1998	4/27/1998	3,543.75	12.75	2.0%	903.66	2,640.09	No
Common	1999	8/31/1999	5,087.76	11.75	2.0%	1,195.62	3,892.14	No
		Subtotal	89,273.35			32,991.16	56,282.19	
<u>Contributions in Aid of Construction 2003 Additions</u>								
Common	2003		8,249.36	7.75	2.0%	1,278.65	6,970.71	No
Common	2003		221.00	7.75	2.0%	34.26	186.75	No
		Subtotal	8,470.36			1,312.91	7,157.45	
<u>Contributions in Aid of Construction 2007 Additions</u>								
Common	2007		6,646.02	3.75	2.0%	498.45	6,147.57	No
Common	2007		-	3.75	2.0%	-	-	Yes
		Subtotal	6,646.02			498.45	6,147.57	

WATER SERVICE CORPORATION OF KENTUCKY
Case No. 2013 - 00237
Plant Restatement from Case No. 2010 - 00476
Test Year Ended September 30, 2010

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	<u>Year Placed in Service</u>	<u>Date Acq.</u>	<u>Total Utility Plant in Service</u>	<u>Years in Service</u>	<u>Depr. Rate</u>	<u>Acc. Depr.</u>	<u>Net Plant</u>	<u>Fully Deprec.</u>
<u>Contributions in Aid of Construction 2008 Additions</u>								
Common	2008		-	2.75	2.0%	-	-	Yes
Common	2008		-	2.75	2.0%	-	-	Yes
		Subtotal	-			-	-	
<u>Contributions in Aid of Construction 2009 Additions</u>								
Common	2009		-	1.75	2.0%	-	-	Yes
Common	2009		-	1.75	2.0%	-	-	Yes
		Subtotal	-			-	-	
<u>Contributions in Aid of Construction 9/30/2010 Additions</u>								
Common	9/30/2010		6,445.25	1.75	2.0%	225.58	6,219.67	No
Common	9/30/2010		-	1.75	2.0%	-	-	Yes
		Subtotal	6,445.25			225.58	6,219.67	
		Total	<u>110,834.98</u>			<u>35,028.10</u>	<u>75,806.88</u>	