

KENTUCKY-AMERICAN WATER COMPANY
Case No. 2004-00103
Forecasted Test Period Ending November 30,2005

TABLE OF CONTENTS- WORKPAPERS FOR TARIFF FILINGS

<u>Description</u>	<u>Reference</u>
Tapping Fee	W/P - 9-1

Account 303.1 2002 518" & 3/4" Meter Installations			
Y	Yearly Total	Number	Average
	\$258,555		
	\$304,124	2,530	
Average = 2.375 \$126			

Account 404.1 5002 314" Service Installations			
	Yearly Total	Number	Average
	\$118,649		\$1,175
Average = 83 \$1,030			

Total Cost
\$1,341
\$1,295
\$1,156

Account 305.1 (2102) 1" Meter Installations			
Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost
2003	\$34,251	113	\$303
2002	\$26,723	147	\$182
2001	\$26,675	135	\$198
Average = 132 \$227			

Account 405.1 5102 1" Service Installations			
	Yearly Total	Number	Average
	\$847,993		
	\$834,723	1,514	
Average = 1,412 \$634			

Total Cost
\$994
\$841
\$749
\$861

Account 308.1 (2302) 2" Meter Installations			
Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost
2003	\$79,451	38	\$2,091
2002	\$88,732	44	\$2,017
2001	\$107,506	46	\$2,337
Average = 43 \$2,148			

Account 408.1 (5302) 2" Service Installations			
Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost
2003	\$37,212	38	\$979
2002	\$55,744	44	\$1,267
2001	\$84,893	27	\$3,144
Average = 36 \$1,797			

Total
\$3,070
\$3,284
\$5,484

Residential Service Cost						
	3/4" Service & Meter	Cost	3/4" Meter Dual	Cost	Total Residential Cost	
2003	35	\$1,341	2,333	\$486	\$499	
2002	112	\$833	2,115	\$446	\$465	
2001	101	\$1,295	2,429	\$396	\$432	
Average = \$465						

1" Service for Duals x2		
	1,323	2,646
	1,139	2,278
	1,379	2,758

Account 103.1 (1002) 5/8" Meters Installed			
Year	Yearly Total Purchased Meters	Number Purchased	Average Cost
2003	\$763,502	6100	\$125
2002	\$630,106	7180	\$88
2001	\$275,475	4374	\$63
Average = \$92			

Account 105.1 (1102) 1" Meters Installed			
Year	Yearly Total Purchased Meters	Number Purchased	Average Cost
2003	\$77,295	495	\$156
2002	\$25,077	119	\$211
2001	\$45,146	361	\$125
Average = \$164			

Account 107 (1202) 1 1/2" Meters Installed			
Year	Yearly Total Purchased Meters	Number Purchased	Average Cost
2003	\$4,177	33	\$127
2002	\$0	0	
2001	\$1,827	10	\$183
Average = \$155			

Account 108.1 (1302) 2" Meters Installed			
Year	Yearly Total Purchased Meters	Number Purchased	Average Cost
2003	\$28,094	115	\$244
2002	\$4,384	10	\$438
2001	\$33,504	150	\$223
Average = \$302			

Account 103.1 1002 5/8" Meters Installed			
Ye	Yearly Total Labor	Number	Average
2002	\$107,635	7180	\$15
	\$454,618	4374	\$104
Average = \$41			

Account 105.1 (1102) 1" Meters Installed			
Year	Yearly Total Purchased Meters	Number Purchased	Average Cost
2003	\$9,063	495	\$18
2002	\$45,661	119	\$384
2001	\$254	361	\$1
Average = \$134			

Account 107 (1202) 1 1/2" Meters Installed			
Year	Yearly Total Purchased Meters	Number Purchased	Average Cost
2003	\$1,370	33	\$42
2002	\$1,797	0	
2001	\$853	10	\$85
Average = \$63			

Account 108 1 1302 2" Meters Installed			
Year	Yearly Total Purchased Meters	Number Purchased	Average Cost
	\$38,335		
	\$19,997		\$2,000
2001	\$64,861	150	\$432
Average = \$922			

Tap fee:	3-yr avg Service Meter	2004 Meter		Previous	Increase	
518 - meter	\$465	\$45	\$510	\$510	\$440	15.91%
1" meter	\$861	\$82	\$944	\$945	\$765	23.53%
2" meter	\$3,945	\$299	\$4,244	\$4,250	\$3,175	33.86%