

KENTUCKY-AMERICAN WATER COMPNAY  
ANALYSIS OF PUBLIC FIRE SERVICE COSTS

<u>Description</u>	<u>Public Fire Cost of Service</u>	<u>Percent of Total</u>
<u>Operation and Maintenance Expenses</u>		
Base Costs for Water Used	\$ 3,928	0.20%
Power and Pumping Expenses	3,252	0.20%
T & D Operating Expenses	65,913	3.70%
T & D Maintenance Expenses	181,284	10.30%
Customer Accounting Costs	1,153	0.10%
Administrative and General Expenses	228,370	13.00%
Depreciation Expense - Hydrants	155,966	8.90%
Depreciation Expense - Other	102,820	5.80%
Amortization Expense	4,133	0.20%
Taxes, other than Income Taxes	86,327	4.90%
Income Taxes and Return - Hydrants	600,389	34.10%
Income Taxes and Return - Other	352,619	20.00%
Less: Other Revenues	<u>(24,514)</u>	<u>-1.40%</u>
Total Public Fire Service	<u>\$ 1,761,640</u>	<u>100.00%</u>