KENTUCKY-AMERICAN WATER COMPANY CASE **NO:** 2004-00103 RATE BASE SUMMARY AS OF NOVEMBER 30,2005

DATA: ____BASE PERIOD_X_FORECASTED PERIOD
N P E OF FILING: _X_ORIGINAL___UPDATED___REVISED
WORKPAPER REFERENCE NO(S):: W/P-1

SCHEDULE B-1
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Witness Responsible: M.A. Miller / L. Bridwell

ine	Supporting Schedule End of Period Amount						13 Month Average Forecast Period Amount				
No.	Rate Base Component	Reference	Central Division	Tri-Village	Elk Lake	Total Water	Central Division	Tri-Village	Elk Lake	Total Water	
	·			·							
2	Utility Plant In Service	B-2	\$290,557,236	5,658,210	325,850	296,541,296	\$282,241,975	\$5,285,630	\$325,850	287,853,455	
3											
1	PropertyHeld for Future Use	B-2.6	0	0	0	0	0	0	0	0	
5 5	Litility Diant Annuinition Adjustments	W/D 4.0	70.000	205 522	104 714	200.025	77,217	200 210	106 102	201 650	
•	Utility Plant AcquisitionAdjustments	W/P-1-2	70,692	205,532	104,711	380.935	11,211	208,310	106,123	391,650	
	Accumulated Depreciation	B-3	(71,199,791)	(1,138,201)	(272,751)	(72,610,743)	(67,589,421)	(1,085,165)	(268,449)	(68,943,035)	
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	Accumulated Amortization	W/P-1-4	(7,674)	0	0	(7.674)	(7,674)	0	0	(7,674)	
!	Net Utility Plant In Service		219,420,463	4,725,541	157,810	224,303,814	214,722,097	4,408,775	163,524	219,294,396	
1 5	ConstructionWork in Progress	B-4 / W/P-1-5	4,256,409	151,060	0	4,407,469	5,354,670	174,986	0	5,529,656	
5	Construction Work in Togress	D 47 (1)1 - 1 0	4,200,403	101,000	· ·	4,407,100	0,004,070	17-1,000	Ü	0,020,000	
7	Working Capital Allowance	B-5	945,000	5,000	800	950,800	2,421,000	55,000	6,000	2,482,000	
	Other Working Capital Allowance	B-5	462,149	0	0	462,149	462,149	0	0	462,149	
							(4.1.1				
	Contributions in Aid of Construction	B-6	(32,301,135)	(1,856,519)	(84,382)	(34,242,036)	(31,107,903)	(1,871,310)	(84,847)	(33,064,060)	
	Customer Advances	B-6	(16,145,112)	0	0	(16,145,112)	(15,359,373)	0	0	(15,359,373)	
	ousioniei Advances	D-0	(10,140,112)	Ü	· ·	(10,140,112)	(10,000,010)	J	J	(10,000,010)	
	Deferred Income Taxes	B-6	(26,549,990)	(11,318)	0	(26,561,308)	(26,479,114)	(8,449)	0	(26,487,563)	
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	Deferred Investment Tax Credits	B-6	(121,765)	0	0	(121,765)	(117,518)	0	0	(117,518)	
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	Deferred Maintenance	W/P-1-11	2,385,504	130,667	0	2,516,171	2,318,384	135,333	0	2,453,717	
	Deferred Debits	W/P-1-12	6,047,577	210,691	99,598	6,357,866	6,423,194	213,532	100,941	6,737,667	
	Deletted Debits	VV/I - I- 12	0,047,077	210,031	33,030	0,007,000	0,420,104	210,002	100,541	0,707,007	
	Other Rate Base Elements	W/P-1-12	(2,373,260)	0	0	(2,373,260)	(2,154,343)	0	0	(2,154,343)	
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	Jurisdictional Rate Base		\$156,025,841	\$3,355,122	\$173,826	\$159,554,789	\$156,483,244	\$3,107,867	\$185,618	\$159,776,728	