

KENTUCKY-AMERICAN WATER COMPANY
CASE NO: 2004-00103
RATE BASE SUMMARY
AS OF JULY 31, 2004

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL X UPDATED X REVISED
WORKPAPER REFERENCE NO(S): W/P-1

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

Line No.	Rate Base Component	Supporting Schedule Reference	Base Period Amount			
			Central Division	Tri-Village	Elk Lake	Total Water
1						
2	Utility Plant In Service	B-2	\$270,000,280	\$4,481,364	\$325,850	274,807,494
3						
4	Property Held for Future Use	B-2.6	0	0	0	0
5						
6	Utility Plant Acquisition Adjustments	W/P-1-2	88,093	218,267	103,179	409,539
7						
8	Accumulated Depreciation	B-3	(61,973,036)	(1,067,895)	(263,543)	(63,304,474)
9						
10	Accumulated Amortization	W/P-1-4	(7,674)	0		(7,674)
11						
12	Net Utility Plant In Service		208,107,663	3,631,736	165,486	211,904,885
13						
14						
15	Construction Work in Progress	B-4	5,793,364	314,233	0	6,107,597
16						
17	Working Capital Allowance	B-5	1,984,000	36,000	3,000	2,023,000
18						
19	Other Working Capital Allowance	B-5	475,090	0	0	475,090
20						
21	Contributions in Aid of Construction	B-6	(29,669,724)	(2,076,117)	(85,737)	(31,831,578)
22						
23	Customer Advances	B-6	(13,444,818)	0	0	(13,444,818)
24						
25	Deferred Income Taxes	B-6	(28,118,680)	(6,960)	0	(28,125,640)
26						
27	Deferred Investment Tax Credits	B-6	(127,398)	0	0	(127,398)
28						
29	Deferred Maintenance	W/P-1-11	2,140,625	55,523		2,196,148
30						
31	Deferred Debits	W/P-1-12	6,773,583	218,267	0	6,991,850
32						0
33	Other Rate Base Elements	W/P-1-12	(1,542,081)			(1,542,081)
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45	Jurisdictional Rate Base		\$152,371,624	\$2,172,682	\$82,749	154,627,055
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