

**KENTUCKY-AMERICAN WATER COMPANY**  
**Case No. 2007-00143**  
**Forecasted Test Period Ending November 30, 2008**

**TABLE OF CONTENTS – WORKPAPERS FOR TARIFF FILINGS**

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

1202 - Central

Account 12002002 - 5/8" & 3/4" Meter Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost
2006	\$499,518	2,422	\$206
2005	\$424,272	2,844	\$149
2004	\$405,977	2,261	\$180
<b>Total</b>	<b>\$1,329,767</b>		
Average =		2.509	\$178

Account 12005002 - 3/4" Svc Installations \*\*Do not install

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost	Total Cost
2006		0	\$0	\$206
2005		0	\$0	\$149
2004		0	\$0	\$180
<b>Total</b>	<b>\$0</b>			
Average =		0	\$0	\$178

Account 12002102 - 1" Meter Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost
2006	\$61,767	126	\$490
2005	\$41,525	125	\$332
2004	\$35,017	121	\$289
<b>Total</b>	<b>\$138,309</b>		
Average =		124	\$371

Account 12005102 - 1" Service Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost	Total Cost
2006	\$1,171,051	1,464	\$800	\$1,290
2005	\$1,153,633	1,758	\$656	\$988
2004	\$1,030,880	1,404	\$734	\$1,024
<b>Total</b>	<b>\$3,355,564</b>			
Average =		1.542	\$730	\$1,101

Account 12002302 - 2" Meter Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost
2006	\$126,899	73	\$1,738
2005	\$126,134	65	\$1,941
2004	\$79,908	47	\$1,700
<b>Total</b>	<b>\$332,941</b>		
Average =		62	\$1,793

Account 12005302 - 2" Service Installations

Year	Yearly Total (Material, Labor, Etc.)	Number Installed	Average Cost	Total Cost
2006	\$59,298	73	\$812	\$2,551
2005	\$53,139	65	\$818	\$2,758
2004	\$46,136	47	\$982	\$2,682
<b>Total</b>	<b>\$158,573</b>			
Average =		62	\$870	\$2,663

Residential Service Cost

	3/4" Service & Meter	Cost	3/4" Meter Dual	Cost	Total Residential Cost
2006	0	\$206	2,422	\$606	\$606
2005	0	\$149	2,844	\$477	\$477
2004	0	\$180	2,261	\$547	\$547
Average =				\$543	

1" Service  
for Duals x 2  
1,338 2,676  
1,633 3,266  
1,283 2,566

Tap fee:

	3-yr avg Service	2007 Meter/MIU	Total
5/8" meter	\$543	\$117	\$660
1" meter	\$1,101	\$154	\$1,254
2" meter	\$2,663	\$282	\$2,945

Rate case #	Increase	% Diff
2004-00103	\$510	29 51%
	\$945	32 74%
	\$4,250	-30 70%

Prior Tap fee:

	3-yr avg Service	2004 Meter(only)	Total
5/8" meter	\$465	\$45	\$510
1" meter	\$861	\$82	\$944
2" meter	\$3,945	\$299	\$4,244

Rate case #	Previous	Increase	% Diff
2000-120	\$440	\$70	15 91%
	\$765	\$180	23 53%
	\$3,175	\$1,075	33 86%

2007 contract meter prices - Neptune Meter Company

Size	Description	Meter Cost	MIU Cost	Subtotal	6% tax	total
5/8" meter	ED2B11R7F8S788 - 5/8 x 3/4 T-10 C/I 302	43 47	67 00	110 47	6 63	117 10
1" meter	ED2F11R7F8S788 - 1 T- 10 C/I 302	77 93	67 00	144 93	8 70	153 63
1 1/2" meter	ED2H11R7F8S788 - 1 1/2 T-10 OVAL	161 74	67 00	228 74	13 72	242 46
2" meter	ED2J11R7F8S788 - 2 T- 10 OVAL	198 98	67 00	265 98	15 96	281 94